

PUBLIC UTILITIES COMMISSION

505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3298



June 21, 2024

Ronald K. Moore
Senior Regulatory Analyst
Golden State Water Company
630 East Foothill Blvd.
San Dimas, CA 91773

Dear Mr. Moore,

The Water Division of the California Public Utilities Commission has approved Golden State Water Company's Advice Letter No. 1941, filed on May 21, 2024, regarding Private Letter Ruling – Rate Base Adjustment Request.

Enclosed are copies of the following revised tariff sheets, effective July 1, 2024, for the utility's files:

P.U.C. Sheet No.	Title of Sheet
9569-W	Schedule No. AC-1-R Arden-Cordova Customer Service Area Residential Metered Service, Page 1
9570-W	Schedule No. BY-1-NR Bay Point Customer Service Area Non-Residential Metered Service, Page 1
9571-W	Schedule No. BY-1-R Bay Point Customer Service Area Residential Metered Service, Page 1
9572-W	Schedule No. CL-1 Clearlake Customer Service Area General Metered Service, Page 1
9573-W	Schedule No. LO-1-NR Los Osos Customer Service Area Non-Residential Metered Service, Page 1
9574-W	Schedule No. LO-1-R Los Osos Customer Service Area Residential Metered Service, Page 1

P.U.C.**Sheet No.****Title of Sheet**

9575-W	Schedule No. LO-RCW Los Osos Customer Service Area Recycled Water Service, Page 1
9576-W	Schedule No. SM-1-NR Santa Maria Customer Service Area Non-Residential Metered Service, Page 1
9577-W	Schedule No. SM-1-R Santa Maria Customer Service Area Residential Metered Service, Page 1
9578-W	Schedule No. SM-1-R Santa Maria Customer Service Area Residential Metered Service, Page 2
9579-W	Schedule No. SM-1-R Santa Maria Customer Service Area Residential Metered Service, Page 3
9580-W	Schedule No. SM-3ML Santa Maria Customer Service Area Limited Metered Irrigation Service Page 1
9581-W	Schedule No. SI-1-NR Simi Valley Customer Service Area Non-Residential Metered Service, Page 1
9582-W	Schedule No. SI-1-R Simi Valley Customer Service Area Non-Residential Metered Service, Page 1
9583-W	Schedule No. ME-1-NR Metropolitan Customer Service Area Non-Residential Metered Service, Page 1
9584-W	Schedule No. ME-1-NR Metropolitan Customer Service Area Non-Residential Metered Service, Page 2
9585-W	Schedule No. ME-1-R Metropolitan Customer Service Area Residential Metered Service, Page 1
9586-W	Schedule No. ME-3 Metropolitan Customer Service Area Reclaimed Water Service, Page 1
9587-W	Schedule No. R3-1-NR Region 3 Customer Service Areas Non-Residential Metered Service, Page 1

P.U.C.**Sheet No.****Title of Sheet**

9588-W	Schedule No. R3-1-NR Region 3 Customer Service Areas Non-Residential Metered Service, Page 2
9589-W	Schedule No. R3-1-R Region 3 Customer Service Areas Residential Metered Service, Page 1
9590-W	Schedule No. R3-CM-7ML Claremont Customer Service Area Limited Metered Service, Page 1
9591-W	Schedule No. R3-CMH-3M Claremont Customer Service Area Measured Irrigation Service, Page 1
9592-W	Schedule No. R3-DEM-2H Region 3 Desert Customer Service Areas Morongo Valley-Haulage Flat Rate Service
9593-W	Schedule No. R3-OC-3M Region 3 Placentia Customer Service Area Metered Irrigation Service, Page 1
9594-W	Schedule No. R3-RCW Region 3 San Gabriel Customer Service Area Non-Residential Recycled Water Service, Page 1
9595-W	Schedule No. R3-SD-3 Region 3 San Dimas Customer Service Area Measured Irrigation Service, Page 1
9596-W	Table of Contents, Page 5
9597-W	Table of Contents, Page 4
9598-W	Table of Contents, Page 1

Please contact Alex Pineda at Alex.Pineda@cpuc.ca.gov, if you have any questions.

Thank you.

Enclosures



May 21, 2024

Advice Letter No. 1941-W

(133 W)

CALIFORNIA PUBLIC UTILITIES COMMISSION

Golden State Water Company (GSWC) hereby transmits the following tariff sheets applicable to its water operations:

<u>CPUC Sheet No</u>	<u>Title of Sheet</u>	Canceling <u>CPUC Sheet No.</u>
Revised No. 9569-W	Schedule No. AC-1-R Arden-Cordova Customer Service Area Residential Metered Service, Page 1	Revised No. 9458-W*
Revised No. 9570-W	Schedule No. BY-1-NR Bay Point Customer Service Area Non-Residential Metered Service, Page 1	Revised No. 9468-W
Revised No. 9571-W	Schedule No. BY-1-R Bay Point Customer Service Area Residential Metered Service, Page 1	Revised No. 9470-W
Revised No. 9572-W	Schedule No. CL-1 Clearlake Customer Service Area General Metered Service, Page 1	Revised No. 9363-W
Revised No. 9573-W	Schedule No. LO-1-NR Los Osos Customer Service Area Non-Residential Metered Service, Page 1	Revised No. 9376-W
Revised No. 9574-W	Schedule No. LO-1-R Los Osos Customer Service Area Residential Metered Service, Page 1	Revised No. 9377-W
Revised No. 9575-W	Schedule No. LO-RCW Los Osos Customer Service Area Recycled Water Service, Page 1	Revised No. 9378-W

Revised No. 9576-W	Schedule No. SM-1-NR Santa Maria Customer Service Area Non-Residential Metered Service, Page 1	Revised No. 9474-W
Revised No. 9577-W	Schedule No. SM-1-R Santa Maria Customer Service Area Residential Metered Service, Page 1	Revised No. 9476-W
Revised No. 9578-W	Schedule No. SM-1-R Santa Maria Customer Service Area Residential Metered Service, Page 2	Revised No. 9356-W
Revised No. 9579-W	Schedule No. SM-1-R Santa Maria Customer Service Area Residential Metered Service, Page 3	Revised No. 9541-W*
Revised No. 9580-W	Schedule No. SM-3ML Santa Maria Customer Service Area Limited Metered Irrigation Service Page 1	Revised No. 9478-W
Revised No. 9581-W	Schedule No. SI-1-NR Simi Valley Customer Service Area Non-Residential Metered Service, Page 1	Revised No. 9482-W
Revised No. 9582-W	Schedule No. SI-1-R Simi Valley Customer Service Area Non-Residential Metered Service, Page 1	Revised No. 9484-W
Revised No. 9583-W	Schedule No. ME-1-NR Metropolitan Customer Service Area Non-Residential Metered Service, Page 1	Revised No. 9488-W
Revised No. 9584-W	Schedule No. ME-1-NR Metropolitan Customer Service Area Non-Residential Metered Service, Page 2	Revised No. 9489-W

Revised No. 9585-W	Schedule No. ME-1-R Metropolitan Customer Service Area Residential Metered Service, Page 1	Revised No. 9491-W
Revised No. 9586-W	Schedule No. ME-3 Metropolitan Customer Service Area Reclaimed Water Service, Page 1	Revised No. 9493-W
Revised No. 9587-W	Schedule No. R3-1-NR Region 3 Customer Service Areas Non-Residential Metered Service, Page 1	Revised No. 9497-W
Revised No. 9588-W	Schedule No. R3-1-NR Region 3 Customer Service Areas Non-Residential Metered Service, Page 2	Revised No. 9498-W
Revised No. 9589-W	Schedule No. R3-1-R Region 3 Customer Service Areas Residential Metered Service, Page 1	Revised No. 9500-W
Revised No. 9590-W	Schedule No. R3-CM-7ML Claremont Customer Service Area Limited Metered Service, Page 1	Revised No. 9504-W
Revised No. 9591-W	Schedule No. R3-CMH-3M Claremont Customer Service Area Measured Irrigation Service, Page 1	Revised No. 9553-W*
Revised No. 9592-W	Schedule No. R3-DEM-2H Region 3 Desert Customer Service Areas Morongo Valley-Haulage Flat Rate Service	Revised No. 9508-W

Revised No. 9593-W	Schedule No. R3-OC-3M Region 3 Placentia Customer Service Area Metered Irrigation Service, Page 1	Revised No. 9509-W
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Revised No. 9594-W	Schedule No. R3-RCW Region 3 San Gabriel Customer Service Area Non-Residential Recycled Water Service, Page 1	Revised No. 9511-W
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Revised No. 9595-W	Schedule No. R3-SD-3 Region 3 San Dimas Customer Service Area Measured Irrigation Service, Page 1	Revised No. 9513-W
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Revised No. 9596-W	Table of Contents, Page 5	Revised No. 9559-W*
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Revised No. 9597-W	Table of Contents, Page 4	Revised No. 9565-W
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Revised No. 9598-W	Table of Contents, Page 1	Revised No. 9568-W
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Subject: 2024 Rate Base Adjustment Request, in conjunction with the IRS's Private Letter Ruling

BACKGROUND

In Application No. 20-07-012, GSWC requested a deviation from Decision No. ("D.") 04-06-018 for setting rates in Year-3 (2024 water rates) to the extent necessary to ensure consistency of the components used to compute Year-3's rate base and associated cost-of-service. The prescribed computational method in the California Public Utilities Commission's (Commission) Rate Case Plan (RCP Method) results in an inconsistency between (a) the amounts of Year-3 depreciation and income tax expenses recovered in the cost of service revenue requirement and (b) the Year-3 depreciation reserve and deferred income tax activities used to compute Year-3 rate base. The Internal Revenue Code requires consistency in order to satisfy tax normalization requirements.

On June 29, 2023, the Commission approved D.23-06-024. In the Settlement Agreement adopted in this decision, the Parties agreed to the following, in Section 18.2:

a. GSWC agrees that for the purpose of determining Year-3 rates in this

proceeding, Year-3 rate base will initially (and subject to adjustment as provided for below) be computed using the RCP Method.

b. The Parties agree that GSWC will seek a Private Letter Ruling ("PLR") from the IRS as to whether implementing Year-3 rates under the RCP Method is permissible or would violate the normalization consistency requirement.

c. The Parties agree to an increase in the 2022 revenue requirement in the General Office (COPS) by \$66,667 to provide for the expense of seeking the PLR. This amount will escalate per the standard Rate Case Plan methodology for escalation years 2023 and 2024.

d. If the IRS confirms GSWC's concern that implementation of rates under the RCP Method would result in a normalization violation, then the Year-3 depreciation-reserve and deferred-income-tax components of rate base will be re-calculated to make an appropriate adjustment necessary to achieve consistency with the Year-3 cost-of service depreciation and income-tax expenses as proposed by GSWC in Exhibit GSW-18, pages 11-16 ("GSWC Revised Method"). This adjustment will be made in GSWC's advice letter to implement the 2024 step filing.

e. It is the express intent of the terms of this Section 18.2 that the Commission-adopted decision in this GRC will not place GSWC and its customers in jeopardy of a Commission-approved rate order containing a normalization violation.

f. If the IRS concludes in the PLR that use of the RCP Method does not result in a normalization violation, GSWC shall employ the RCP Method in setting rates going forward.

g. In the event that the IRS does not issue the requested PLR prior to the implementation of Year-3 rates, GSWC will track the difference in the revenue requirement between the RCP Method and the GSWC Revised Method in order to enable adoption of the GSWC Revised Method should the IRS determine that the RCP Method would violate the normalization rules. The Parties agree that GSWC should be authorized to establish a new two-way Memorandum Account for the purpose of tracking revenues as necessary in Year-3 for possible disposition upon the IRS's issuance of a PLR in the event that the IRS does not issue a PLR prior to the implementation of Year-3 rates.

h. Unless and until the IRS issues a PLR concluding that the RCP Method does not create a normalization violation, GSWC will not be entitled to the tracked incremental revenues associated with the use of the RCP Method as compared to the Revised GSWC Method, and such tracked incremental revenues are subject to refund, or recovery, as applicable.

COMPLIANCE

GSWC agreed to, for the purpose of determining 2024 rates, to use the Commission's RCP to calculate water rates for 2024 (subject to adjustment) until GSWC received a PLR from the IRS as to whether implementing 2024 rates under the Commission's RCP Method is permissible or would violate the normalization consistency requirement. On April 26, 2024, the IRS issued its rulings (PLR No. 202417002)¹, in which they determined that the Commission's prescribed computational method in its RCP did, in fact, violate the normalization consistency requirement and would result in inconsistencies between (a) the amounts of 2024 depreciation and income tax expenses recovered in cost of service revenue requirement and (b) the 2024 depreciation reserve and deferred income tax activities used to compute 2024 rate base. As such, in this advice letter, GSWC is requesting to implement revised 2024 water rates. The revised rate base in 2024 results in lower base water rates in 2024.

2024 REVENUE REQUIREMENT ADJUSTMENT

2024 Escalation Increase Adjustment			
Customer Service Area		Revenue Requirement	
		Amount	%
Arden-Cordova		(\$3,981)	(0.02%)
Bay Point		(\$3,450)	(0.05%)
Clearlake		(\$1,926)	(0.07%)
Los Osos		(\$3,755)	(0.07%)
Santa Maria		(\$41,405)	(0.23%)
Simi Valley		(\$5,901)	(0.04%)
Region 2		(\$120,460)	(0.07%)
Region 3		(\$118,696)	(0.07%)
Total		(\$299,574)	(0.07%)

As shown in the table above, GSWC is adjusting its 2024 water rates by (\$299,574), as a result of the IRS's PLR.

The revised 2024 base rates reflect the Revenue Requirement resulting from using the third year rate base calculated in accordance with the Revised Method that was included in Appendix D of D.23-06-024

¹ <https://www.irs.gov/pub/irs-wd/202417002.pdf>

SUPPORTING WORKPAPERS

Supporting workpapers are being provided to the Water Division and the Public Advocates Office, detailing the adjustment and rate calculations.

MEMORANDUM ACCOUNT TREATMENT

In compliance with the aforementioned Settlement Agreement directives, on December 19, 2023, GSWC filed Advice Letter No. 1934-W to establish the Internal Revenue Service Private Letter Ruling Memorandum Account (IRSPLRMA). The purpose of the IRSPLRMA is to track the difference in the revenue requirement between the RCP Method and Golden State's Revised Method (Revised Method) to determine rate base in 2024, for disposition upon the IRS's issuance of a PLR. The IRSPLRMA will track the revenue requirement during 2024 only. The IRSPLRMA has an effective date of January 1, 2024.

No additional entries, with the exception of interest, will be recorded in the IRSPLRMA subsequent to the implementation of the revised water rates proposed in this advice letter.

A copy of Preliminary Statement, Part VVVV is attached to this advice letter.

TIER DESIGNATION

This advice letter is submitted with a Tier 2 designation. GSWC is requesting that this filing become effective on July 1, 2024.

CUSTOMER NOTICE

Pursuant to Water Industry Rule No. 3.2 in the Commission's General Order 96-B, this advice letter does not require a customer notice nor customer notice verification, however, GSWC will place a message on customer bills to notify customers of the rate decrease, when the rates in this advice filing take effect.

RESPONSE OR PROTEST

Anyone may submit a response or protest for this Advice Letter (AL). When submitting a response or protest, **please include the utility name and advice letter number in the subject line.**

A **response** supports the filing and may contain information that proves useful to the Commission in evaluating the AL. A **protest** objects to the AL in whole or in part and must set forth the specific grounds on which it is based. These grounds are:

1. The utility did not properly serve or give notice of the AL;
2. The relief requested in the AL would violate statute or Commission order, or is not authorized by statute or Commission order on which the utility relies;
3. The analysis, calculations, or data in the AL contain material error or omissions;

4. The relief requested in the AL is pending before the Commission in a formal proceeding; or
5. The relief requested in the AL requires consideration in a formal hearing, or is otherwise inappropriate for the AL process; or
6. The relief requested in the AL is unjust, unreasonable, or discriminatory, provided that such a protest may not be made where it would require re-litigating a prior order of the Commission.

A protest may not rely on policy objections to an AL where the relief requested in the AL follows rules or directions established by statute or Commission order applicable to the utility. A protest shall provide citations or proofs where available to allow staff to properly consider the protest.

The Water Division (WD) must receive a response or protest via email (or postal mail) within 20 days of the date the AL is filed. When submitting a response or protest, **please include the utility name and advice letter number in the subject line.**

The addresses for submitting a response or protest are:

Email Address:

Water.Division@cpuc.ca.gov

Mailing Address:

CA Public Utilities Commission
Division of Water and Audits
505 Van Ness Avenue
San Francisco, CA 94102

On the same day the response or protest is submitted to WD, the respondent or protestant shall send a copy of the protest to Golden State Water Company at:

Email Address:

regulatoryaffairs@gswater.com

Mailing Address:

Ronald Moore
Golden State Water Company
630 East Foothill Blvd.
San Dimas, CA 91773

Cities and counties that need Board of Supervisors or Board of Commissioners approval to protest should inform WD, within the 20-day protest period, so that a late filed protest can be entertained. The informing document should include an estimate of the date the proposed protest might be voted on.

REPLIES

The utility shall reply to each protest and may reply to any response. Any reply must be received by WD within five business days after the end of the protest period, and shall be served on the same day on each person who filed the protest or response to the AL.

The actions requested in this advice letter are not now the subject of any formal filings with the California Public Utilities Commission, including a formal complaint, nor action in any court of law.

Sincerely,

/s/ Ronald Moore

Ronald Moore
Regulatory Affairs Dept.
Golden State Water Company

c: Jim Boothe, CPUC- Water Division
Victor Chan, CPUC- Cal Advocates
Richard Rauschmeier, CPUC- Cal Advocates
Alex Pineda, CPUC- Water Division

Schedule No. AC-1-R
Arden Cordova
Residential Metered Service

APPLICABILITY

Applicable to all residential metered water service provided to single-family residential customers.

TERRITORY

Arden Manor area located approximately six miles northeast of Sacramento and Rancho Cordova and vicinity, in Sacramento County and the Robbins system located approximately fifteen miles north of Woodland, in Sutter County.

RATES

Quantity Rates:

Tier 1 - First 13 Ccf, per 100 cu. ft.	\$ 2.419	
Tier 2 - Next 33 Ccf, per 100 cu. ft.	\$ 2.781	(R)
Tier 3 - Over 46 Ccf, per 100 cu. ft.	\$ 3.199	

Service Charges:

	Per Meter Per Month
For 5/8 x 3/4-inch meter	\$ 9.83
For 3/4-inch meter	\$ 14.75
For 1-inch meter	\$ 24.58
For 1-1/2 inch meter	\$ 49.15
For 2-inch meter	\$ 78.64
Fire Sprinkler 1-inch to 5/8x 3/4-inch	\$ 10.81
Fire Sprinkler 1-inch to 3/4-inch	\$ 15.24
Fire Sprinkler 1 1/2-inch to 3/4-inch	\$ 19.95
Fire Sprinkler 2-inch to 3/4-inch	\$ 21.82
Fire Sprinkler 1 1/2-inch to 1-inch	\$ 29.49
Fire Sprinkler 2-inch to 1-inch	\$ 31.26

The Service Charge is a readiness-to-serve charge applicable to all metered service and to which is added the charge for water used computed at the Quantity Rate.

(Continued)

(To be inserted by utility) Advice Letter No. <u>1941-W</u> Decision No. _____	Issued By R. J. Sprowls President	(To be inserted by P.U.C.) Date Filed <u>May 21, 2024</u> Effective <u>July 1, 2024</u> Resolution No. _____
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Schedule No. BY-1-NR
Bay Point District
Non-Residential Metered Service

APPLICABILITY

Applicable to all metered water service except those under Schedule No. BY-1-R, Residential Metered Service.

TERRITORY

Portions of the City of Pittsburg and vicinity, Contra Costa County.

RATES

Quantity Rates:
 For all water delivered, per 100 cu. ft. \$7.221 (R)

Service Charges:	Per Meter Per Month	
For 5/8 x 3/4-inch meter	\$57.35	(R)
For 3/4-inch meter	\$86.03	
For 1-inch meter	\$143.38	
For 1-1/2 inch meter	\$286.75	
For 2-inch meter	\$458.80	
For 3-inch meter	\$860.25	
For 4-inch meter	\$1,433.75	
For 6-inch meter	\$2,867.50	
For 8-inch meter	\$4,588.00	
For 10-inch meter	\$6,595.25	
Fire Sprinkler 6-inch to 1-1/2-inch	\$403.74	
Fire Sprinkler 6-inch to 2-inch	\$572.93	
Fire Sprinkler 6-inch to 3-inch	\$922.19	
Fire Sprinkler 8-inch to 2-inch	\$597.01	
Fire Sprinkler 8-inch to 3-inch	\$946.28	(R)

The Service Charge is a readiness-to-serve charge applicable to all metered service and to which is added the charge for water used computed at the Quantity Rates.

(Continued)

(To be inserted by utility) Advice Letter No. <u>1941-W</u> Decision No. _____	Issued By R. J. Sprowls President	(To be inserted by P.U.C.) Date Filed <u>May 21, 2024</u> Effective <u>July 1, 2024</u> Resolution No. _____
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Schedule No. BY-1-R
Bay Point District
Residential Metered Service

APPLICABILITY

Applicable to all residential metered water service provided to single-family residential customers.

TERRITORY

Portions of the City of Pittsburg and vicinity, Contra Costa County.

RATES

Quantity Rates:

Tier 1 - First 8 Ccf, per 100 cu. ft.	\$7.221	(R)
Tier 2 - Next 7 Ccf, per 100 cu. ft.	\$8.304	(R)
Tier 3 - Over 15 Ccf, per 100 cu. ft.	\$9.549	(R)

Service Charges:	<u>Per Meter</u> <u>Per Month</u>	
For 5/8 x 3/4-inch meter	\$23.06	(R)
For 3/4-inch meter	\$34.59	
For 1-inch meter	\$57.65	
For 1-1/2 inch meter	\$115.30	
For 2-inch meter	\$184.48	
Fire Sprinkler 1-inch to 5/8x 3/4-inch	\$23.98	
Fire Sprinkler 1-inch to 3/4-inch	\$35.05	
Fire Sprinkler 1 1/2-inch to 3/4-inch	\$39.43	
Fire Sprinkler 2-inch to 3/4-inch	\$41.28	
Fire Sprinkler 1 1/2-inch to 1-inch	\$62.26	
Fire Sprinkler 2-inch to 1-inch	\$64.11	

The Service Charge is a readiness-to-serve charge applicable to all metered service and to which is added the charge for water used computed at the Quantity Rates.

(Continued)

(To be inserted by utility)	<i>Issued By</i>	(To be inserted by P.U.C.)
Advice Letter No. <u>1941-W</u>	R. J. Sprowls	Date Filed <u>May 21, 2024</u>
Decision No. _____	President	Effective <u>July 1, 2024</u>
		Resolution No. _____

Schedule No. CL-1
Clearlake District
General Metered Service

APPLICABILITY

Applicable to all metered water service.

TERRITORY

Clearlake Park and areas, Lake County.

RATES

Quantity Rates:

For all water delivered, per 100 cu. ft. \$ 11.047 (R)

Service Charges:	Per Meter Per Month	
For 5/8 x 3/4-inch meter	\$ 57.12	(R)
For 3/4-inch meter	\$ 85.68	
For 1-inch meter	\$ 142.80	
For 1-1/2 inch meter	\$ 285.60	
For 2-inch meter	\$ 456.96	
For 3-inch meter	\$ 856.80	
For 4-inch meter	\$ 1,428.00	
For 6-inch meter	\$ 2,856.00	
For 8-inch meter	\$ 4,569.60	
For 10-inch meter	\$ 6,568.80	
Fire Sprinkler 1-inch to 5/8x 3/4-inch	\$ 58.26	
Fire Sprinkler 1-inch to 3/4-inch	\$ 85.68	
Fire Sprinkler 1 1/2-inch to 3/4-inch	\$ 90.82	
Fire Sprinkler 2-inch to 3/4-inch	\$ 92.53	
Fire Sprinkler 1 1/2-inch to 1-inch	\$ 147.37	
Fire Sprinkler 2-inch to 1-inch	\$ 150.23	(R)

The Service Charge is a readiness-to-serve charge applicable to all metered service and to which is added the charge for water used computed at the Quantity Rates.

(Continued)

(To be inserted by utility) Advice Letter No. <u>1941-W</u> Decision No. _____	Issued By R. J. Sprowls President	(To be inserted by P.U.C.) Date Filed <u>May 21, 2024</u> Effective <u>July 1, 2024</u> Resolution No. _____
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Schedule No. LO-1-NR
Los Osos District
Non-Residential Metered Service

APPLICABILITY

Applicable to all metered water services except those covered under Schedule No. LO-1-R, Residential Metered Service.

TERRITORY

Unincorporated areas south of the city of San Luis Obispo in the vicinity of Los Osos, San Luis Obispo County.

RATES

Quantity Rates:
 For all water delivered, per 100 cu. ft. \$ 13.670 (R)

Service Charges:	Per Meter Per Month	
For 5/8 x 3/4-inch meter	\$ 44.04	(R)
For 3/4-inch meter	\$ 66.06	
For 1-inch meter	\$ 110.10	
For 1-1/2 inch meter	\$ 220.20	
For 2-inch meter	\$ 352.32	
For 3-inch meter	\$ 660.60	
For 4-inch meter	\$ 1,101.00	
For 6-inch meter	\$ 2,202.00	
For 8-inch meter	\$ 3,523.20	
For 10-inch meter	\$ 5,064.60	
Fire Sprinkler 6-inch to 3-inch	\$ 710.81	(R)

The Service Charge is a readiness-to-serve charge applicable to all metered service and to which is added the charge for water computed at the Quantity Rates.

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(To be inserted by utility)	Issued By	(To be inserted by P.U.C.)
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Decision No. _____	President	Effective <u>July 1, 2024</u>
		Resolution No. _____

Schedule No. LO-1-R
Los Osos District
Residential Metered Service

APPLICABILITY

Applicable to all residential metered water service provided to single-family residential customers.

TERRITORY

Unincorporated areas south of the city of San Luis Obispo in the vicinity of Los Osos, San Luis Obispo County.

RATES

Quantity Rates:

Tier 1 - First 8 Ccf, per 100 cu. ft.	\$ 13.670	(R)
Tier 2 - Next 10 Ccf, per 100 cu. ft.	\$ 15.721	(R)
Tier 3 - Over 18 Ccf, per 100 cu. ft.	\$ 18.079	(R)

Service Charges:	Per Meter Per Month	
For 5/8 x 3/4-inch meter	\$ 28.11	(R)
For 3/4-inch meter	\$ 42.17	
For 1-inch meter	\$ 70.28	
For 1-1/2 inch meter	\$ 140.55	
For 2-inch meter	\$ 224.88	
Fire Sprinkler 1-inch to 5/8x 3/4-inch	\$ 29.23	
Fire Sprinkler 1-inch to 3/4-inch	\$ 42.73	
Fire Sprinkler 1 1/2-inch to 3/4-inch	\$ 48.07	
Fire Sprinkler 2-inch to 3/4-inch	\$ 50.32	
Fire Sprinkler 1 1/2-inch to 1-inch	\$ 75.90	
Fire Sprinkler 2-inch to 1-inch	\$ 78.15	(R)

The Service Charge is a readiness-to-serve charge applicable to all metered service and to which is added the charge for water computed at the Quantity Rates.

(Continued)

(To be inserted by utility)	<i>Issued By</i>	(To be inserted by P.U.C.)
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Decision No. _____	President	Effective <u>July 1, 2024</u>
		Resolution No. _____

Schedule No. LO-RCW
Los Osos District
Recycled Water Service

APPLICABILITY

Applicable to all metered recycled water service for irrigation use, except those covered under Schedule No. LO-1-R and Schedule No. LO-1-NR.

TERRITORY

Unincorporated areas south of the city of San Luis Obispo in the vicinity of Los Osos, San Luis Obispo County.

RATES

Quantity Rates:			
For all water delivered, per 100 cu. ft.		\$ 12.303	(R)
Service Charges:		<u>Per Meter</u> <u>Per Month</u>	
For 5/8 x 3/4-inch meter		\$ 44.04	(R)
For 3/4-inch meter		\$ 66.06	
For 1-inch meter		\$ 110.10	
For 1-1/2 inch meter		\$ 220.20	
For 2-inch meter		\$ 352.32	
For 3-inch meter		\$ 660.60	
For 4-inch meter		\$ 1,101.00	
For 6-inch meter		\$ 2,202.00	
For 8-inch meter		\$ 3,523.20	
For 10-inch meter		\$ 5,064.60	

The Service Charge is a readiness-to-serve charge applicable to all metered service and to which is added the charge for water used computed at the Quantity Rates.

(Continued)

(To be inserted by utility)	<i>Issued By</i>	(To be inserted by P.U.C.)
Advice Letter No. <u>1941-W</u>	R. J. Sprowls	Date Filed <u>May 21, 2024</u>
Decision No. _____	President	Effective <u>July 1, 2024</u>
		Resolution No. _____

Schedule No. SM-1-NR
Santa Maria District
Non-Residential Metered Service

APPLICABILITY

Applicable to all metered water services except those covered under Schedule No. SM-1-R, residential metered service.

TERRITORY

Within the established Santa Maria District, San Luis Obispo County and Santa Barbara County and the unincorporated area known as Tract 151, and vicinity, located approximately 2 miles southeast of the community of Oceano, Cypress Ridge, San Luis Obispo County.

RATES

Quantity Rates:

For all water delivered, per 100 cu. ft. \$ 4.308 (R)

Service Charges:	Per Meter Per Month	
For 5/8 x 3/4-inch meter	\$ 24.48	(R)
For 3/4-inch meter	\$ 36.72	
For 1-inch meter	\$ 61.20	
For 1-1/2 inch meter	\$ 122.40	
For 2-inch meter	\$ 195.84	
For 3-inch meter	\$ 367.20	
For 4-inch meter	\$ 612.00	
For 6-inch meter	\$ 1,224.00	
For 8-inch meter	\$ 1,958.40	
For 10-inch meter	\$ 2,815.20	
Fire Sprinkler 4-inch to 3-inch	\$ 385.56	
Fire Sprinkler 6-inch to 2-inch	\$ 308.94	
Fire Sprinkler 6-inch to 3-inch	\$ 428.64	
Fire Sprinkler 8-inch to 2-inch	\$ 332.44	(R)

The service charge is a readiness-to-serve charge applicable to all metered service and to which is added the charge for water used computed at the Quantity Rates.

(Continued)

(To be inserted by utility)	Issued By	(To be inserted by P.U.C.)
Advice Letter No. <u>1941-W</u>	R. J. Sprowls	Date Filed <u>May 21, 2024</u>
Decision No. _____	President	Effective <u>July 1, 2024</u>
		Resolution No. _____

Schedule No. SM-1-R
Santa Maria District
Residential Metered Service

APPLICABILITY

Applicable to all residential metered water services provided to single-family residential customers.

TERRITORY

Within the established Santa Maria District, San Luis Obispo County and Santa Barbara County and the unincorporated area known as Tract 151, and vicinity, located approximately 2 miles southeast of the community of Oceano, San Luis Obispo County.

RATES

Quantity Rates:

Tier 1 - First 14 Ccf, per 100 cu. ft.	\$4.308	(R)
Tier 2 - Next 28 Ccf, per 100 cu. ft.	\$4.954	(R)
Tier 3 - Over 42 Ccf, per 100 cu. ft.	\$5.697	(R)

Service Charges:	<u>Per Meter</u>	
	<u>Per Month</u>	
For 5/8 x 3/4-inch meter	\$ 20.73	(R)
For 3/4-inch meter	\$ 31.10	
For 1-inch meter	\$ 51.83	
For 1-1/2 inch meter	\$ 103.65	
For 2-inch meter	\$ 165.84	
Fire Sprinkler 1-inch to 5/8x 3/4-inch	\$ 21.97	
Fire Sprinkler 1-inch to 3/4-inch	\$ 31.72	
Fire Sprinkler 1 1/2-inch to 3/4-inch	\$ 37.11	
Fire Sprinkler 1 1/2-inch to 1-inch	\$ 57.63	
Fire Sprinkler 2-inch to 3/4-inch	\$ 39.18	
Fire Sprinkler 2-inch to 1-inch	\$ 59.70	(R)

The service charge is a readiness-to-serve charge applicable to all metered service and to which is added the charge for water used computed at the Quantity Rates.

(Continued)

(To be inserted by utility)	<i>Issued By</i>	(To be inserted by P.U.C.)
Advice Letter No. <u>1941-W</u>	R. J. Sprowls	Date Filed <u>May 21, 2024</u>
Decision No. _____	President	Effective <u>July 1, 2024</u>
		Resolution No. _____

Schedule No. SM-1-R
Santa Maria District
Residential Metered Service

SPECIAL CONDITIONS

1. All bills are subject to the reimbursement fee set forth on Schedule No. UF.
2. Pursuant to Decision No. 23-06-024 a surcharge of \$0.107 per Ccf will be applied to all metered customer bills excluding customers that are receiving the CAP credit. This surcharge will offset the CAP credits and CAP administrative program costs recorded in the CAP Balancing Account.
3. Pursuant to D. 13-05-011 as modified in D.23-06-023, to recover the Santa Maria Water Rights Litigation post expense balance as of December 31, 2005 a surcharge of \$0.042 per Ccf is to be added to the quantity rate and is subject to recalibration annually until December 31, 2024.
4. Applicants requesting a new service connection, a new water meter or an increase in the size of their existing service connection and/or existing water meter resulting in increased demand within the Santa Maria Customer Service Area, as defined on the Service Area Maps, must provide a source of supplemental water to offset the increased water demand, pursuant to the Court adopted Stipulation in Santa Maria Valley Water Conservation District v. City of Santa Maria, et al. (and related actions), Lead Case No. CV 770214, Superior Court of the State of California, County of Santa Clara, in January 2008, and Commission Decision No. 13-05-011. Where and when available, applicants may remit payment to a third party public agency a water resource demand offset fee in lieu of providing a source of supplemental water, provided such fee fully offsets the cost, and results in the dedication to GSWC, of a source of supplemental water sufficient to meet the water demands of the service requested.

The condition will not apply if one (1) the applicant is not an existing Golden State Water Company customer and provides Golden State Water Company with a final Can and Will Serve Letter and/or recorded land use entitlement demonstrating a prior obligation to serve the parcel with water service, or two (2) the applicant is an existing customer (with an existing connection, water meter, and service agreement) and all of the following criteria are satisfied:

- a. The new dwelling is authorized under applicable state and/or local Accessory Dwelling Unit ("ADU") regulations, as they may be amended from time to time. (T)
- b. The new dwelling (and/or request land use entitlement) only requires a ministerial land use permit or other form of land use entitlement. (T)
- c. The applicant currently has one (1) service line/connection of 1-inch or less. (T)
- d. Water service to both the existing dwelling structure and the proposed ADU can be provided with one (1), 1-inch service line/connection or less. (T)

(To be inserted by utility)

Advice Letter No. 1941-W
Decision No. _____

Issued By
R. J. Sprowls
President

(To be inserted by P.U.C.)

Date Filed May 21, 2024
Effective July 1, 2024
Resolution No. _____

Schedule No. SM-1-R
Santa Maria District
Residential Metered Service

SPECIAL CONDITIONS

5. As authorized by the California Public Utilities, an amount of \$0.582 per Ccf based on an 18-month amortization period, is to be added to the Quantity Rate, beginning on May 1, 2024 as indicated in Advice Letter 1938-WA. The surcharge may be recalibrated annually, if necessary. This surcharge will recover the under-collection in the WRAM&MCBA Balancing Account. (T)
6. As authorized by the California Public Utilities Commission in D.23-06-024, an amount of \$0.115 per Ccf is to be added to the quantity rate for a period of 12-months, beginning on the effective date of Advice Letter No. 1899-W. The surcharge will amortize the cumulative balance recorded in the Santa Maria Steelhead Recovery Plan Memorandum Account as of September 30, 2020. (T)
7. As authorized by the California Public Utilities Commission in D.23-06-024, an amount of \$0.015 per Ccf is to be added to the quantity rate for a period of 12-months, beginning on the effective date of Advice Letter No. 1899-W. The surcharge will amortize the cumulative balance recorded in the Tangible Property Regulation Collateral Consequences Memorandum Account as of September 30, 2020. (T)
8. As authorized by the California Public Utilities Commission in D.23-06-024, an amount of \$0.003 per Ccf is to be added to the quantity rate for a period of 12-months, beginning on the effective date of Advice Letter No. 1899-W. The surcharge will amortize the cumulative balance recorded in the Public Safety Power Shut-Off Memorandum Account as of September 30, 2020. (T)
9. As authorized by the California Public Utilities Commission in D.23-06-024, an amount of \$0.010 per Ccf is to be added to the quantity rate for a period of 12-months, beginning on the effective date of Advice Letter No. 1899-W. The surcharge will amortize the cumulative balance recorded in the General Ratemaking Area Balancing Account as of September 30, 2020. (T)
10. As authorized by the California Public Utilities Commission in D.23-06-024, an amount of \$0.208 per Ccf is to be added to the quantity rate for a period of 12-months, beginning on the effective date of Advice Letter No. 1908-W. The surcharge recovers the difference between the interim rates and the final rates for the period of January 1, 2022 through July 30, 2023. (T)
11. Beginning January 1, 2024, as required by Section 792.5 of the Public Utilities Code, an increase in purchased water of \$1.87018/Ccf, relative to the Purchased Water cost adopted by Decision No. 23-06-024, and an associated revenue increase of 1.16%, are being tracked in a reserve account. (T)

(To be inserted by utility)

Advice Letter No. 1941-W
Decision No. _____

Issued By
R. J. Sprowls
President

(To be inserted by P.U.C.)

Date Filed May 21, 2024
Effective July 1, 2024
Resolution No. _____

Schedule No. SM-3ML
Santa Maria District
Limited Metered Irrigation Service

APPLICABILITY

Applicable to metered irrigation water service except those covered under Schedules No. SM-1-R and Schedule SM-1-NR.

TERRITORY

The unincorporated area known as Lake Marie Ranches located in the former Lake Marie Service.

RATES

Quantity Rates:

For all water delivered, per 100 cu. ft.	\$ 2.763	(R)
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Service Charges:	Per Meter Per Month	
For 3/4-inch meter	\$ 104.03	(R)
For 1-inch meter	\$ 116.94	(R)
For 3-inch meter	\$ 275.08	(R)

The Service Charge is a readiness-to-serve charge which is applicable to all metered service and to which is added the monthly charge computed at the Quantity Rates.

SPECIAL CONDITIONS

1. All bills are subject to the reimbursement fee set forth on Schedule No. UF.
2. A customer desiring to obtain water deliveries under this schedule must first obtain a written permit from the utility, with service limited to existing customers as of December 31, 1986. All outdoor irrigation must occur before 8 am or after 7 pm on specified watering day.
3. The utility will supply only such water pressure as may be available from time to time as a result of its normal operations.
4. Applicants requesting a new service connection, a new water meter or an increase in the size of their existing service connection and/or existing water meter resulting in increased demand within the Santa Maria Customer Service Area, as defined on the Service Area Maps, must provide a source of supplemental water to offset the increased water demand, pursuant to the Court adopted Stipulation in Santa Maria Valley Water Conservation District v. City of Santa Maria, et al. (and related actions), Lead Case No. CV 770214, Superior Court of the State of California, County of Santa Clara, in January 2008,
5. Pursuant to Decision No. 23-06-024 a surcharge of \$0.107 per Ccf will be applied to all metered customer bills excluding customers that are receiving the CAP credit. This surcharge will offset the CAP credits and CAP administrative program costs recorded in the CAP Balancing Account.

(Continued)

(To be inserted by utility) Advice Letter No. <u>1941-W</u> Decision No. _____	Issued By R. J. Sprowls President	(To be inserted by P.U.C.) Date Filed <u>May 21, 2024</u> Effective <u>July 1, 2024</u> Resolution No. _____
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Schedule No. SI-1-NR
Simi Valley District
Non-Residential Metered Service

APPLICABILITY

Applicable to all metered water service except those covered under SI-1-R, residential metered service.

TERRITORY

Portions of the City of Simi Valley and vicinity, Ventura County.

RATES

Quantity Rates:
 For all water delivered, per cu. ft. \$4.936 (R)

Service Charges:	<u>Per Meter Per Month</u>	
For 5/8 x 3/4-inch meter	\$ 23.36	(R)
For 3/4-inch meter	\$ 35.04	
For 1-inch meter	\$ 58.40	
For 1-1/2 inch meter	\$ 116.80	
For 2-inch meter	\$ 186.88	
For 3-inch meter	\$ 350.40	
For 4-inch meter	\$ 584.00	
For 6-inch meter	\$ 1,168.00	
For 8-inch meter	\$ 1,868.80	
For 10-inch meter	\$ 2,686.40	
Fire Sprinkler 4-inch to 3-inch	\$ 365.35	
Fire Sprinkler 6-inch to 1-1/2-inch	\$ 212.11	
Fire Sprinkler 6-inch to 2-inch	\$ 280.09	
Fire Sprinkler 6-inch to 3-inch	\$ 401.09	
Fire Sprinkler 8-inch to 2-inch	\$ 299.24	
Fire Sprinkler 8-inch to 3-inch	\$ 420.25	(R)

The Service Charge is a readiness-to-serve charge applicable to all metered service and to which is to be added the charge for water used computed at the Quantity Rates.

(Continued)

(To be inserted by utility) Advice Letter No. <u>1941-W</u> Decision No. _____	Issued By R. J. Sprowls President	(To be inserted by P.U.C.) Date Filed <u>May 21, 2024</u> Effective <u>July 1, 2024</u> Resolution No. _____
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Schedule No. SI-1-R
Simi Valley District
Residential Metered Service

APPLICABILITY

Applicable to all residential metered water service provided to single-family residential customers.

TERRITORY

Portions of the City of Simi Valley and vicinity, Ventura County.

RATES

Quantity Rates:

Tier 1 - First 10 Ccf, per 100 cu. ft.	\$ 4.936	(R)
Tier 2 - Next 12 Ccf, per 100 cu. ft.	\$ 5.676	(R)
Tier 3 - Over 22 Ccf, per 100 cu. ft.	\$ 6.528	(R)

Service Charges:	Per Meter Per Month	
For 5/8 x 3/4-inch meter	\$ 21.43	(R)
For 3/4-inch meter	\$ 32.15	
For 1-inch meter	\$ 53.58	
For 1-1/2 inch meter	\$ 107.15	
For 2-inch meter	\$ 171.44	
Fire Sprinkler 1-inch to 5/8x 3/4-inch	\$ 22.29	
Fire Sprinkler 1-inch to 3/4-inch	\$ 32.57	
Fire Sprinkler 1 1/2-inch to 3/4-inch	\$ 36.65	
Fire Sprinkler 1 1/2-inch to 1-inch	\$ 57.43	
Fire Sprinkler 2-inch to 3/4-inch	\$ 38.36	
Fire Sprinkler 2-inch to 1-inch	\$ 58.93	

The Service Charge is a readiness-to-serve charge applicable to all metered service and to which is to be added the charge for water used computed at the Quantity Rates.

(Continued)

(To be inserted by utility) Advice Letter No. <u>1941-W</u> Decision No. _____	Issued By R. J. Sprowls President	(To be inserted by P.U.C.) Date Filed <u>May 21, 2024</u> Effective <u>July 1, 2024</u> Resolution No. _____
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Schedule No. ME-1-NR
Metropolitan District
Non-Residential Metered Service

APPLICABILITY

Applicable to all metered water service except those covered under residential Schedule No. ME-1-R, residential metered service.

TERRITORY

Portions of the Cities of Artesia, Bell, Bell Gardens, Carson, Cerritos, Compton, Cudahy, Culver City, Downey, El Segundo, Gardena, Hawaiian Gardens, Hawthorne, Huntington Park, Inglewood, Lakewood, La Mirada, Lawndale, Long Beach, Norwalk, Paramount, Santa Fe Springs, South Gate, and the communities of Athens, Lennox, and Moneta and vicinity, Los Angeles County, and portions of the City of Los Alamitos, Orange County.

RATES

Quantity Rates:

For all water delivered, per 100 cu. ft. \$ 5.998 (R)

Service Charges:	<u>Per Meter Per</u> <u>Month</u>	
For 5/8 x 3/4-inch meter	\$ 30.34	(R)
For 3/4-inch meter	\$ 45.51	
For 1-inch meter	\$ 75.85	
For 1-1/2 inch meter	\$ 151.70	
For 2-inch meter	\$ 242.72	
For 3-inch meter	\$ 455.10	
For 4-inch meter	\$ 758.50	
For 6-inch meter	\$ 1,517.00	
For 8-inch meter	\$ 2,427.20	
For 10-inch meter	\$ 3,489.10	

The service charge is a readiness-to-serve charge applicable to all metered service and to which is added the charge for water used computed at the Quantity Rates.

(Continued)

(To be inserted by utility)

Advice Letter No. 1941-W
Decision No. _____

Issued By
R. J. Sprowls
President

(To be inserted by P.U.C.)

Date Filed May 21, 2024
Effective July 1, 2024
Resolution No. _____

Schedule No. ME-1-NR
Metropolitan District
Non-Residential Metered Service

Service Charges:	<u>Per Meter Per</u> <u>Month</u>	(R)
Fire Sprinkler 3-inch to 5/8-inch	\$ 84.95	(R)
Fire Sprinkler 3-inch to 3/4-inch	\$ 99.82	
Fire Sprinkler 4-inch to 5/8-inch	\$ 101.34	
Fire Sprinkler 4-inch to 1-inch	\$ 145.94	
Fire Sprinkler 4-inch to 1-1/2-inch	\$ 216.63	
Fire Sprinkler 4-inch to 2-inch	\$ 305.22	
Fire Sprinkler 4-inch to 3-inch	\$ 471.48	
Fire Sprinkler 6-inch to 5/8-inch	\$ 139.87	
Fire Sprinkler 6-inch to 1-inch	\$ 184.47	
Fire Sprinkler 6-inch to 1-1/2-inch	\$ 255.16	
Fire Sprinkler 6-inch to 2-inch	\$ 343.75	
Fire Sprinkler 6-inch to 3-inch	\$ 510.02	
Fire Sprinkler 6-inch to 4-inch	\$ 797.03	
Fire Sprinkler 8-inch to 5/8-inch	\$ 160.80	
Fire Sprinkler 8-inch to 1-inch	\$ 205.71	
Fire Sprinkler 8-inch to 1-1/2-inch	\$ 276.09	
Fire Sprinkler 8-inch to 2-inch	\$ 364.69	
Fire Sprinkler 8-inch to 3-inch	\$ 530.95	
Fire Sprinkler 10-inch to 2-inch	\$ 461.47	
Fire Sprinkler 10-inch to 3-inch	\$ 627.73	
Fire Sprinkler 10-inch to 4-inch	\$ 914.75	
Fire Sprinkler 10-inch to 6-inch	\$ 1,634.72	(R)

The service charge is a readiness-to-serve charge applicable to all metered service and to which is added the charge for water used computed at the Quantity Rates.

(Continued)

(To be inserted by utility) Advice Letter No. <u>1941-W</u> Decision No. _____	Issued By R. J. Sprowls President	(To be inserted by P.U.C.) Date Filed <u>May 21, 2024</u> Effective <u>July 1, 2024</u> Resolution No. _____
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Schedule No. ME-1-R
Metropolitan District
Residential Metered Service

APPLICABILITY

Applicable to all residential metered water service provided to single-family residential customers.

TERRITORY

Portions of the Cities of Artesia, Bell, Bell Gardens, Carson, Cerritos, Compton, Cudahy, Culver City, Downey, El Segundo, Gardena, Hawaiian Gardens, Hawthorne, Huntington Park, Inglewood, Lakewood, La Mirada, Lawndale, Long Beach, Norwalk, Paramount, Santa Fe Springs, South Gate, and the communities of Athens, Lennox, and Moneta and vicinity, Los Angeles County, and portions of the City of Los Alamitos, Orange County.

RATES

Quantity Rates:

Tier 1 - First 9 Ccf, per 100 cu. ft.	\$5.998	(R)
Tier 2 - Next 12 Ccf, per 100 cu. ft.	\$6.898	(R)
Tier 3 - Over 21 Ccf, per 100 cu. ft.	\$7.932	(R)

Service Charges:

Per Meter
Per Month

For 5/8 x 3/4-inch meter	\$ 21.17	(R)	
For 3/4-inch meter	\$ 31.76		
For 1-inch meter	\$ 52.93		
For 1-1/2 inch meter	\$ 105.85		
For 2-inch meter	\$ 169.36		
Fire Sprinkler 1-inch to 5/8x 3/4-inch	\$ 23.29		
Fire Sprinkler 1-inch to 3/4-inch	\$ 31.76		
Fire Sprinkler 1 1/2-inch to 3/4-inch	\$ 35.99		
Fire Sprinkler 2-inch to 3/4-inch	\$ 38.11		
Fire Sprinkler 1 1/2-inch to 1-inch	\$ 57.16		
Fire Sprinkler 2-inch to 1-inch	\$ 59.28		(R)

The Service Charge is a readiness-to-serve charge applicable to all metered service and to which is added the charge for water used computed at the Quantity Rate.

(Continued)

(To be inserted by utility)	<i>Issued By</i>	(To be inserted by P.U.C.)
Advice Letter No. <u>1941-W</u>	R. J. Sprowls	Date Filed <u>May 21, 2024</u>
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		Resolution No. _____

Schedule No. ME-3
Metropolitan District
Reclaimed Water Service

APPLICABILITY

Applicable to all metered reclaimed water service used for irrigation or industrial use, except those covered under Schedule ME-1-R and ME-1-NR.

TERRITORY

Portions of the Cities of Artesia, Bell, Bell Gardens, Carson, Cerritos, Compton, Cudahy, Culver City, Downey, El Segundo, Gardena, Hawaiian Gardens, Hawthorne, Huntington Park, Inglewood, Lakewood, La Mirada, Lawndale, Long Beach, Norwalk, Paramount, Santa Fe Springs, South Gate, and the communities of Athens, Lennox, and Moneta and vicinity, Los Angeles County, and portions of the City of Los Alamitos, Orange County.

RATES

Quantity Rates:

For all water delivered, per 100 cu. ft.	\$ 4.199	(R)
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Service Charges:

	Per Meter Per Month	
For 5/8 x 3/4-inch meter	\$ 21.24	(R)
For 3/4-inch meter	\$ 31.86	
For 1-inch meter	\$ 53.10	
For 1-1/2 inch meter	\$ 106.20	
For 2-inch meter	\$ 169.92	
For 3-inch meter	\$ 318.60	
For 4-inch meter	\$ 531.00	
For 6-inch meter	\$ 1,062.00	
For 8-inch meter	\$ 1,699.20	
For 10-inch meter	\$ 2,442.60	(R)

The Service Charge is a readiness-to-serve charge applicable to all metered service and to which is added the charge for water used computed at the Quantity Rate.

(Continued)

(To be inserted by utility)	Issued By	(To be inserted by P.U.C.)
Advice Letter No. <u>1941-W</u>	R. J. Sprowls	Date Filed <u>May 21, 2024</u>
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Schedule No. R3-1-NR
Region 3 Customer Service Areas
Non-Residential Metered Service

APPLICABILITY

Applicable to all metered water service except those covered under residential Schedule No. R3-1-R, Residential Metered Service.

TERRITORY

Barstow and vicinity, San Bernardino County, the City of Claremont, portions of Montclair, Pomona, Upland, within the area north of Thompson Creek and the Padua Hills Service Area, and adjacent unincorporated territory in Los Angeles and San Bernardino Counties, the City of Calipatria and community of Niland, and the adjacent territory in Imperial County, the vicinity of Victorville and Lucerne, San Bernardino County, all or portions of the Cities of Cypress, La Palma, Los Alamitos, Placentia, Seal Beach, Stanton, Yorba-Linda and vicinity, Cowan Heights, Orange County; San Dimas, Charter Oak and vicinity, Los Angeles County; and portions of the Cities of Arcadia, El Monte, Irwindale, Monrovia, Monterey Park, Rosemead, San Gabriel, Temple City and vicinity, Los Angeles County; Morongo Valley and vicinity, San Bernardino County and Wrightwood and vicinity, San Bernardino and Los Angeles Counties.

RATES

Quantity Rates:

For all water delivered, per 100 cu. ft.	\$ 5.238	(R)
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Service Charges:

	<u>Per Meter</u>	
	<u>Per Month</u>	
For 5/8 x 3/4-inch meter	\$ 32.42	(R)
For 3/4-inch meter	\$ 48.63	
For 1-inch meter	\$ 81.05	
For 1-1/2 inch meter	\$ 162.10	
For 2-inch meter	\$ 259.36	
For 3-inch meter	\$ 486.30	
For 4-inch meter	\$ 810.50	
For 6-inch meter	\$ 1,621.00	
For 8-inch meter	\$ 2,593.60	
For 10-inch meter	\$ 3,728.30	(R)

The Service Charge is a readiness-to-serve charge applicable to all metered service and to which is added the charge for water used computed at the Quantity Rate.

(Continued)

(To be inserted by utility)	Issued By	(To be inserted by P.U.C.)
Advice Letter No. <u>1941-W</u>	R. J. Sprowls	Date Filed <u>May 21, 2024</u>
Decision No. _____	President	Effective <u>July 1, 2024</u>
		Resolution No. _____

Schedule No. R3-1-NR
Region 3 Customer Service Areas
Non-Residential Metered Service

Service Charges:	Per Meter Per Month	
Fire Sprinkler 3-inch to 5/8-inch	\$ 91.10	(R)
Fire Sprinkler 3-inch to 3/4-inch	\$ 106.99	
Fire Sprinkler 3-inch to 1-1/2-inch	\$ 214.30	
Fire Sprinkler 3-inch to 2-inch	\$ 308.96	
Fire Sprinkler 4-inch to 3/4-inch	\$ 124.49	
Fire Sprinkler 4-inch to 1-inch	\$ 158.21	
Fire Sprinkler 4-inch to 1-1/2-inch	\$ 231.80	
Fire Sprinkler 4-inch to 2-inch	\$ 326.79	
Fire Sprinkler 4-inch to 3-inch	\$ 503.81	
Fire Sprinkler 6-inch to 5/8-inch	\$ 150.43	
Fire Sprinkler 6-inch to 1-inch	\$ 198.09	
Fire Sprinkler 6-inch to 1-1/2-inch	\$ 273.30	
Fire Sprinkler 6-inch to 2-inch	\$ 368.29	
Fire Sprinkler 6-inch to 3-inch	\$ 545.30	
Fire Sprinkler 6-inch to 4-inch	\$ 852.00	
Fire Sprinkler 8-inch to 5/8-inch	\$ 172.80	
Fire Sprinkler 8-inch to 2-inch	\$ 390.66	
Fire Sprinkler 8-inch to 3-inch	\$ 568.00	
Fire Sprinkler 8-inch to 4-inch	\$ 874.69	
Fire Sprinkler 8-inch to 6-inch	\$ 1,643.69	
Fire Sprinkler 10-inch to 6-inch	\$ 1,747.44	(R)

The service charge is a readiness-to-serve charge applicable to all metered service and to which is added the charge for water used computed at the Quantity Rates.

(Continued)

(To be inserted by utility) Advice Letter No. <u>1941-W</u> Decision No. _____	<i>Issued By</i> R. J. Sprowls <i>President</i>	(To be inserted by P.U.C.) Date Filed <u>May 21, 2024</u> Effective <u>July 1, 2024</u> Resolution No. _____
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Schedule No. R3-1-R
Region 3 Customer Service Areas
Residential Metered Service

APPLICABILITY

Applicable to all residential metered water service provided to single-family residential customers.

TERRITORY

Barstow and vicinity, San Bernardino County, the City of Claremont, portions of Montclair, Pomona, Upland, within the area north of Thompson Creek and the Padua Hills Service Area, and adjacent unincorporated territory in Los Angeles and San Bernardino Counties, the City of Calipatria and community of Niland, and the adjacent territory in Imperial County, the vicinity of Victorville and Lucerne, San Bernardino County, all or portions of the Cities of Cypress, La Palma, Los Alamitos, Placentia, Seal Beach, Stanton, Yorba-Linda and vicinity, Cowan Heights, Orange County; San Dimas, Charter Oak and vicinity, Los Angeles County; and portions of the Cities of Arcadia, El Monte, Irwindale, Monrovia, Monterey Park, Rosemead, San Gabriel, Temple City and vicinity, Los Angeles County; Morongo Valley and vicinity, San Bernardino County and Wrightwood and vicinity, San Bernardino and Los Angeles Counties.

RATES

Quantity Rates:

Tier 1 - First 12 Ccf, per 100 cu. ft.	\$ 5.238	(R)
Tier 2 - Next 32 Ccf, per 100 cu. ft.	\$ 6.024	(R)
Tier 3 - Over 44 Ccf, per 100 cu. ft.	\$ 6.928	(R)

Service Charges:	<u>Per Meter</u> <u>Per Month</u>
------------------	--------------------------------------

For 5/8 x 3/4-inch meter	\$ 19.92	(R)
For 3/4-inch meter	\$ 29.89	
For 1-inch meter	\$ 49.81	
For 1-1/2 inch meter	\$ 99.62	
For 2-inch meter	\$ 159.39	
Fire Sprinkler 1-inch to 5/8x 3/4-inch	\$ 20.92	
Fire Sprinkler 1-inch to 3/4-inch	\$ 30.18	
Fire Sprinkler 1 1/2-inch to 3/4-inch	\$ 35.07	
Fire Sprinkler 2-inch to 3/4-inch	\$ 37.06	
Fire Sprinkler 1 1/2-inch to 1-inch	\$ 54.79	
Fire Sprinkler 2-inch to 1-inch	\$ 56.38	

The Service Charge is a readiness-to-serve charge applicable to all metered service and to which is added the charge for water used computed at the Quantity Rate.

(Continued)

(To be inserted by utility)	<i>Issued By</i>	(To be inserted by P.U.C.)
Advice Letter No. <u>1941-W</u>	R. J. Sprowls	Date Filed <u>May 21, 2024</u>
Decision No. _____	President	Effective <u>July 1, 2024</u>
		Resolution No. _____

Schedule No. R3-CM-7ML
Claremont Customer Service Area
Limited Metered Service

APPLICABILITY

Applicable to all metered water service to the City of Claremont.

TERRITORY

The City of Claremont, Los Angeles County.

RATES

Quantity Rates:		
For all water delivered, per 100 cu. ft.	\$ 2.619	(R)
Service Charges:	Per Meter Per Month	
For 5/8 x 3/4-inch meter	\$ 32.42	(R)
For 3/4-inch meter	\$ 48.63	
For 1-inch meter	\$ 81.05	
For 1-1/2 inch meter	\$ 162.10	
For 2-inch meter	\$ 259.36	
For 3-inch meter	\$ 486.30	
For 4-inch meter	\$ 810.50	
For 6-inch meter	\$ 1,621.00	
For 8-inch meter	\$ 2,593.60	
For 10-inch meter	\$ 3,728.30	

The Service Charge is a readiness-to-serve charge applicable to all metered service and to which is added the charge for water used computed at the Quantity Rate.

(Continued)

(To be inserted by utility)	<i>Issued By</i>	(To be inserted by P.U.C.)
Advice Letter No. <u>1941-W</u>	R. J. Sprowls	Date Filed <u>May 21, 2024</u>
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		Resolution No. _____

Schedule No. R3-CMH-3M
Claremont Customer Service Area
Measured Irrigation Service

APPLICABILITY

Applicable to all metered irrigation service.

TERRITORY

Within the City of Claremont, in Los Angeles County, bounded on the east by the County Line, on the south by Bluefield Drive and its easterly extension, on the west by Bonnie Brea Avenue and its northerly extension, on the north by the westerly extension of 21st Street.

RATES

Quantity Rates:

For all water delivered, per 100 cu. ft. \$ 0.669 (R)

SPECIAL CONDITIONS

1. All bills are subject to the reimbursement fee set forth on Schedule No. UF.
2. This service is limited to existing irrigation customers of record who irrigate all or a reasonable part of their acreage each and every year.
3. The utility does not represent or guarantee that any water delivered hereunder is potable or of a quality suitable for human consumption. Any customer who uses said water or makes it available to others for human consumption shall take all necessary precautions to make the same potable and shall assume all risks and liabilities in connection therewith.
4. The utility does not guarantee a continuous and uninterrupted supply under this schedule and reserves the right to temporarily suspend the delivery of water when it is necessary to take the whole or part of the system out of service for the purpose of cleaning, maintaining and repairing or other essential improvements thereon; or for domestic purpose.
5. The utility is not required to provide service under this schedule for the watering of lawns, golf courses, parks, memorial parks or cemeteries.
6. Pursuant to Decision No. 23-06-024 a surcharge of \$0.080 per Ccf will be applied to all metered customer's bills excluding customers that are receiving the CAP credit. This surcharge will offset the CAP credits and CAP administrative program costs recorded in the CAP Balancing Account.
7. As authorized by the California Public Utilities Commission, a sur-credit of \$0.036 per Ccf based on an 18-month amortization period, is to be added to the Quantity Rate, beginning on April 15, 2024 as indicated in Advice Letter 1938-W. The sur-credit may be recalibrated annually, if necessary. This sur-credit will refund the over-collection in the MCBA Balancing Account.

(Continued)

(To be inserted by utility)	<i>Issued By</i>	(To be inserted by P.U.C.)
Advice Letter No. <u>1941-W</u>	R. J. Sprowls	Date Filed <u>May 21, 2024</u>
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Schedule No. R3-DEM-2H
Region 3 - Morongo Valley Customer Service Area
Haulage Flat Rate Service

APPLICABILITY

Applicable to all water delivered from Company designated outlets for haulage by customers for domestic use.

TERRITORY

Morongo Valley and vicinity, San Bernardino County.

RATES

Per Month

For water delivered for domestic use only
and when hauled by the customer

\$ 59.92

(R)

SPECIAL CONDITIONS

1. Each customer desiring to obtain water under this schedule must make an application for service to the utility.
2. Service under this schedule will be furnished only from Company designated outlets specified for haulage service consisting of 3/4-inch hose bib with garden hose fitting located in Morongo Valley as follows:

Southwest corner of Sinilis Avenue and Juniper Avenue

3. All bills are subject to the reimbursement fee set forth on Schedule No. UF.
4. Beginning January 1, 2024, as required by Section 792.5 of the Public Utilities Code, an increase in Purchased Water of \$0.3140/Ccf, an increase in Leased Water of \$0.1664/Ccf and an increase in Pump Tax of \$0.1414/Ccf, relative to the Purchased and Leased Water costs and Pump Tax cost adopted by Decision No. 23-06-024, and an associated revenue increase of 3.15%, are being tracked in a reserve account.

(To be inserted by utility)

Advice Letter No. 1941-W
Decision No. _____

Issued By
R. J. Sprowls
President

(To be inserted by P.U.C.)

Date Filed May 21, 2024
Effective July 1, 2024
Resolution No. _____

Schedule No. R3-OC-3M
Region 3 - Placentia Customer Service Area
Metered Irrigation Service

APPLICABILITY

Limited to metered irrigation service provided to Willis L. Miller Trust only.

TERRITORY

Located at 11091 Coronel Rd., Santa Ana in Orange County.

RATES

Quantity Rates:			
For all water delivered, per 100 cu. ft.	\$ 3.132		(R)
Service Charges:		Per Meter Per Year	
For 2-inch meter	\$ 466.80		(R)
For 3-inch meter	\$ 531.57		
For 4-inch meter	\$ 1,252.19		
For 6-inch meter	\$ 1,693.90		
For 8-inch meter	\$ 2,822.39		(R)

The Service Charge is a readiness-to-serve charge applicable to all metered service and to which is added the charge for water used computed at the Quantity Rates.

(Continued)

(To be inserted by utility)	<i>Issued By</i>	(To be inserted by P.U.C.)
Advice Letter No. <u>1941-W</u>	R. J. Sprowls	Date Filed <u>May 21, 2024</u>
Decision No. _____	President	Effective <u>July 1, 2024</u>
		Resolution No. _____

Schedule No. R3-RCW
Region 3 - San Gabriel Customer Service Area
Recycled Water Service

APPLICABILITY

Applicable to all metered recycled water service for irrigation and/or industrial use, except those covered under Schedule No. R3-1-R and R3-1-NR.

TERRITORY

San Gabriel and vicinity, Los Angeles County.

RATES

Quantity Rates:			
For all water delivered, per 100 cu. ft.	\$ 4.452		(R)
Service Charges:		<u>Per Meter</u>	
		<u>Per Month</u>	
For 5/8 x 3/4-inch meter	\$ 32.42		(R)
For 3/4-inch meter	\$ 48.63		
For 1-inch meter	\$ 81.05		
For 1-1/2 inch meter	\$ 162.10		
For 2-inch meter	\$ 259.36		
For 3-inch meter	\$ 486.30		
For 4-inch meter	\$ 810.50		
For 6-inch meter	\$ 1,621.00		
For 8-inch meter	\$ 2,593.60		
For 10-inch meter	\$ 3,728.30		(R)

The Service Charge is a readiness-to-serve charge applicable to all metered service and to which is added the charge for water used computed at the Quantity Rate.

(Continued)

(To be inserted by utility) Advice Letter No. <u>1941-W</u> Decision No. _____	Issued By R. J. Sprowls President	(To be inserted by P.U.C.) Date Filed <u>May 21, 2024</u> Effective <u>July 1, 2024</u> Resolution No. _____
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Schedule No. R3-SD-3
Region 3 - San Dimas Customer Service Area
Measured Irrigation Service

APPLICABILITY

Applicable to all measured irrigation service.

TERRITORY

San Dimas, Charter Oak and vicinity, Los Angeles County.

RATES

Quantity Rates:

For all water delivered, per 100 cu. ft. \$ 1.775 (R)

SPECIAL CONDITIONS

1. A twenty-four (24) hour advance notice may be required before water is turned on under this schedule.
2. The utility does not represent or guarantee that any water delivered hereunder is potable or of a quality suitable for human consumption. Any consumer who uses said water or makes it available to others for human consumption shall take all necessary precautions to make the same potable and shall assume all risks and liabilities in connection therewith.
3. The utility does not guarantee a continuous and uninterrupted supply under this schedule and reserves the right to temporarily suspend the delivery of water when it is necessary to take the whole or part of the system out of service for the purpose of cleaning, maintaining and repairing or other essential improvements thereon; or for domestic purposes.
4. Water deliveries to customers will be made and measured at the utility's conduits, or as near thereto as practicable.
5. This service is limited to existing irrigation customers who irrigate all or a reasonable part of their acreage each and every year.
6. The utility is not required to provide service under this schedule for the watering of lawns, golf courses, parks, memorial parks or cemeteries.
7. Turn on and turn off service will only be provided during the hours of 8:00 a.m. to 5:00 p.m. Monday through Friday. No irrigation service will be provided on weekends or holidays.

(Continued)

(To be inserted by utility)

Advice Letter No. 1941-W
Decision No. _____

Issued By
R. J. Sprowls
President

(To be inserted by P.U.C.)

Date Filed May 21, 2024
Effective July 1, 2024
Resolution No. _____

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Non-Residential Metered Service	R3-1-NR	9587-W, 9588-W, 9549-W, 9550-W	(C)
Irrigation Service-Forest Lawn	R3-3	9502-W, 9503	
Claremont Customer Service Areas			
Limited Metered Service	R3-CM-7ML	9590-W, 9552-W	(C)
Measured Irrigation Service	R3-CMH-3M	9591-W, 9554-W	(C)
Desert Customer Service Area			
Haulage Flat Rate Service - Morongo	R3-DEM-2H	9592-W	(C)
Placentia Customer Service Area			
Metered Irrigation Service	R3-OC-3M	9593-W, 9555-W, 9556-W	(C)
San Gabriel Customer Service Area			
Recycled Water Service	R3-RCW	9594-W, 9557-W	(C)
San Dimas Customer Service Area			
Measured Irrigation Service	R3-SD-3	9595-W, 9558-W	(C)
Santa Maria District			
Residential Metered Service	SM-1-R	9577-W, 9578-W, 9579-W*	(C)
Non-Residential Metered Service	SM-1-NR	9576-W, 9205-W, 9540-W	(C)
Limited Metered Irrigation Service	SM-3ML	9580-W, 9542-W	(C)
Simi Valley District			
Residential Metered Service	SI-1-R	9582-W, 9545-W	(C)
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(Continued)

(To be inserted by utility)	<i>Issued By</i>	(To be inserted by P.U.C.)
Advice Letter No. <u>1941-W</u>	R. J. Sprowls	Date Filed <u>May 21, 2024</u>
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<u>Subject Matter of Sheet</u>	<u>Schedule Number</u>	<u>CPUC Sheet No.</u>	
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Arden-Cordova District			
Residential Metered Service	AC-1-R	9569-W, 9530-W, 9531-W	(C)
Non-Residential Metered Service	AC-1-NR	9457-W, 9528-W, 9529-W	
Bay Point District			
Residential Metered Service	BY-1-R	9571-W, 9534-W	(C)
Non-Residential Metered Service	BY-1-NR	9570-W, 9532-W, 9533-W	(C)
Clearlake District			
General Metered Service	CL-1	9572-W, 9329-W	(C)
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Los Osos District			
Residential Metered Service	LO-1-R	9574-W, 9536-W, 9537-W	(C)
Non-Residential Metered Service	LO-1-NR	9573-W, 9367-W, 9535-W,	(C)
Recycled Water Service	LO-RCW	9575-W, 9538-W, 9539-W	(C)
Metropolitan District			
Residential Metered Service	ME-1-R	9585-W-W, 9547-W	(C)
Non-Residential Metered Service	ME-1-NR	9583-W, 9584-W, 9546-W	(C)
Reclaimed Water Service	ME-3	9586-W, 9548-W	(C)

(To be inserted by utility)
 Advice Letter No. 1941-W
 Decision No. _____

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R. J. Sprowls
President

(To be inserted by P.U.C.)
 Date Filed May 21, 2024
 Effective July 1, 2024
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The following tariff sheets contain all effective rates and rules affecting rates and service of the utility, together with information relating thereto:

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GGG Tangible Property Regulations Collateral Consequences Memorandum Account	6652-W	
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IRS

Private Letter Ruling

202417002

Internal Revenue Service

Department of the Treasury
Washington, DC 20224

Number: **202417002**
Release Date: 4/26/2024
Index Number: 168.24-01

Third Party Communication: None
Date of Communication: Not Applicable

Person To Contact:
, ID No.

In Re: Request for rulings under the
Consistency Rule of § 168(i)(9) of the Code
and the Deferred-Tax-Account Computational
Rules of Treas. Reg. § 1.167(l)-1(h)

Telephone Number:

Refer Reply To:
CC:PSI:B06
PLR-104298-23

Date:
January 29, 2024

Legend:

Taxpayer =

Subsidiary =

a =

b =

c =

Resource =

State =

Commission A =

Consumer Advocate =

Date 1 =

Date 2 =

Date 3 =

Date 4 =

Date 5 =

Application =

Standard Practices =

Year 1 =

Year 2 =

Year 3 =

Year 4 =

Year 5 =

Decision A =

Decision B =

Dear :

This letter responds to a request for a private letter ruling dated March 1, 2023, submitted on behalf of Taxpayer and its wholly-owned Subsidiary, under § 168(i)(9) regarding the potential implementation of a proposed ratemaking adjustment under the depreciation normalization provisions of the Internal Revenue Code of 1986, as amended ("Code") and the regulations thereunder. This request is made pursuant to, and in compliance with, Rev. Proc, 2023-1.

FACTS

Taxpayer represents that the facts are as follows:

Taxpayer is the common parent of an affiliated group of corporations filing a consolidated return on a calendar year basis. Taxpayer, as the common parent of the affiliated group, serves as the agent of Subsidiary for purposes of this private letter ruling request pursuant to § 1.1502-77(a) of the Regulations. Taxpayer and each of its subsidiaries are accrual-basis taxpayers.

Taxpayer, through its operating subsidiaries, serves more than a customers in b states. Subsidiary, a wholly-owned subsidiary of Taxpayer, is a regulated Resource public utility serving more than c customer connections located in State. As a member of the Taxpayer affiliated group, Subsidiary joins in the filing of a consolidated return with other Taxpayer operating companies. As is relevant to this private letter ruling request, Subsidiary is subject to the ratemaking jurisdiction of Commission A. Consumer Advocate, the independent consumer advocate at Commission A, participated in the rate proceeding culminating in the Date 1 settlement agreement ("Agreement") incorporated into the proposed rate order at issue in this private letter ruling request.

Subsidiary is subject to cost-of-service and rate-of-return ratemaking for its public utility property and thus is subject to the normalization requirements of § 168(i)(9) and the Treasury Regulations promulgated under that section and its predecessors. Its current General Rate Case ("GRC"), filed on Date 2, and denominated Application, employed three one-year test periods of Year 1, Year 2, and Year 3. In preparing the Application, Subsidiary initially calculated its rate base in accordance with applicable Commission A Standard Practices, which provide as follows:

All rate base items, including capital additions and depreciation, shall not be escalated but rather shall be subject to two test years and an attrition year, consistent with Decision A.

The specific ratemaking adjustment that is the subject of this ruling request pertains to the calculation of rate base for Year 3, the third year of rates, that is, the so-called attrition year referenced above, and the relationship of that calculation to the calculation of other normalization-related elements discussed below. Decision A, effective Date 3 (interim order adopting generic rate case plan ("RCP")), provides the

specifics for setting rates in the third year of a three-year rate cycle with respect to assumptions made for computing rate base, as well as the book depreciation and income-tax components of cost of service. These computational approaches of the interim order were adopted as final in Decision B, effective Date 4. Specifically, a footnote of Decision A states:

The attrition allowance methodology provides for rate base additions in year 3 by adding the difference between test year 1 and test year 2 rate base to test year 2 rate base. Depreciation expense is handled in the same way.

By averaging the beginning and ending amounts from year 1 and year 2 rate base, the mathematical result of assuming that the difference between year 2 and year 3 rate base is the same as the difference between year 1 and year 2 rate base is that year 1 activity serves as a proxy for year 3 activity notwithstanding the fact that it would only be fortuitous that it bears any relationship with actual or projected year 3 activity. It is true that, as the footnote, *supra*, indicates, depreciation expense for cost-of-service purposes is "handled in the same way," but that calculation is not, and cannot be, mathematically consistent with the rate base calculation and components thereof. As described in the ruling request, the results of the application of this method are that (i) depreciation expense is impermissibly decoupled from the depreciation reserve and hence the additions to the deferred-tax reserve, and (ii) normalized deferred-tax expense is impermissibly decoupled from the deferred-tax reserve. While this may be acceptable and required under the RCP, it is impossible for this mathematical, yet decoupled, approach to achieve the required compliance with the normalization rules.

Taxpayer provided tables in its submission with illustrated numbers, each with preceding explanatory text, to illustrate the computational approaches used in each of the three one-year test periods pursuant to the RCP, first by doing so for the first two of the years for which the computations satisfy the normalization requirements, and then for the third (attrition) year where decoupling is present.

An abbreviated description from Taxpayer is as follows:

In a GRC filing, the January 1 of Year 1 balances are based on company records (that is, based on actual balances) as most recently available along with estimates of future activity up to the Year 1 forecasted beginning balance. The Year 1 activity for asset additions, asset retirements, and depreciation expense is also based on company estimates. The December 31 of Year 1 balances for gross plant and depreciation reserve are simple roll-forward computations derived from these amounts. The December 31 of Year 1 balances also serve as the January 1 of Year 2 balances. Similarly, the Year 2 activity for asset additions, asset retirements, and depreciation expense is based on company estimates. The December 31 of Year 2 balances are simple roll-forward computations derived from these amounts and also serve as the January 1 of Year 3 balances.

The RCP requires Year 3 rate base to be forecasted by adding the difference between the Year 1 and Year 2 rate-base amounts to the Year 2 rate-base amount. The RCP's Year 3 approach applies to the entirety of rate base, including the gross plant, depreciation reserve, and deferred-tax reserve components. The independent requirement to prorate the future portion of the deferred tax reserve is not addressed in the RCP, but Taxpayer will continue to apply the mandatory provisions of § 1.167(l)-1(h)(6)(ii).

The use of a decoupled amount serving as a proxy for Year 3 "depreciation-reserve activity" is evident in the rolling forward of the December 31 of Year 2 balances (which also serve as the January 1 of Year 3 balances) with the Year 1 proxy amounts to obtain the December 31 of Year 3 balances. Of particular note is the Year 3 "depreciation-reserve activity" reflecting use of Year 1 "depreciation activity" as its proxy for Year 3 "depreciation expense," disregarding and decoupling from the Year 3 "cost-of-service depreciation expense." The Year 3 recoverable "depreciation expense" is computed pursuant to the RCP's cost-of-service depreciation RCP-escalation approach. The "depreciation expense" activity that enters into the rate-based "depreciation-reserve" December 31 Year 3 balance pursuant to the RCP is one number, however, at the same time the RCP uses a differing "cost-of-service depreciation expense" which demonstrates the forced mathematical inconsistency inherent in the RCP.

That is, the amount of Year 3 "depreciation expense" recoverable is one number, but the amount of implied depreciation expense to determine the "depreciation reserve" component of rate base is another. Further, the "depreciation reserve" at the end of Year 3 computed with reference to Year 3 recoverable depreciation expense would be one number, while the "depreciation reserve" at the end of Year 3 reflected in average Year 3 rate base is another. From either perspective, the "depreciation-reserve" component of Year 3 average rate base is decoupled from Year 3 recoverable cost-of-service "depreciation expense." Subsidiary believes that the RCP methodology to compute attrition year (Year 3) average rate base and recoverable cost-of-service depreciation expense does not comply with the § 168(i)(9)(B) deferred tax normalization requirement, and, in fact, exemplifies use of inconsistent estimates or projections as described in § 168(i)(9)(B)(ii). Moreover, Subsidiary contends that the decoupling of "depreciation expense" from the "depreciation reserve-component" of rate base (and, hence, the deferred-tax-reserve component of rate base) fails to comply with the deferred tax account computational rules of § 1.167(l)-1(h).

This decoupled "book depreciation" activity also implicates the consistency of the "deferred-tax component" of cost-of-service taxes and the "deferred-tax reserve" included in rate base by virtue of the fact that deferred-tax activity is intended to reflect the tax effect of the difference between "book depreciation" (decoupled by the RCP's methodology) and "tax depreciation." Further, the normalized "deferred-tax expense" (including the "tax side" of book-vs-tax depreciation differences) recoverable in Year 3 cost of service is computed in a manner that likewise decouples it from the implicit amount of Year 3 "deferred-tax activity" used to arrive at the amount of the

“deferred-tax-reserve” component of Year 3 rate base. Subsidiary contends that the computations of Year 3 recoverable “deferred tax expense” and the “deferred tax component” of average rate base do not comply with the § 168(i)(9)(A) deferred tax normalization requirement, the § 168(i)(9)(B) deferred-tax normalization requirement, or the deferred-tax-account computational rules of § 1.167(l)-1(h). In fact, Subsidiary believes this decoupling aspect of the RCP methodology further exemplifies use of inconsistent estimates or projections as described in § 168(i)(9)(B)(ii).

Finally, the mathematical result of Year 1 activity serving as a proxy for Year 3 activity is the case for all components of rate base other than deferred taxes. While the RCP's approach of escalating the Year 2 rate base is handled in the same manner for the “deferred-tax reserve” as it is for all other components of rate base (by adding to the amount of the Year 2 rate-base component the difference between the Year 1 and Year 2 rate-base amounts for that component), because § 1.167(l)-1(h)(6)(ii) requires future-period deferred-tax activity to be prorated, there is a necessary adjustment to the Year 1 amount also serving as the Year 3 amount. Although identification of the proxy used for the Year 3 pre-prorated deferred-tax activity is mathematically less straightforward owing to the layering on of the required proration, the bottom line is that the Year 3 amounts of “deferred-tax activity” in “cost-of-service tax expense” and pre-prorated in the “deferred-tax reserve” are nonetheless improperly decoupled under the RCP's methodology. Given that proration is an additional requirement when future periods are involved, and is not the cause of the decoupling that results by application of the RCP's methodology, only the requirement to continue to apply proration to future test periods is subject to the final portion of Ruling Request C.

In sum, should Commission insist on continued application of the RCP methodology that decouples the estimate of recoverable “depreciation expense” from the interrelated “depreciation reserve” rate-base computation, and that also decouples the estimate of “cost-of-service deferred tax expense” from the interrelated “deferred-tax reserve,” Subsidiary believes that the implementation of the attrition methodology would violate the deferred tax reserve normalization requirements of § 1.167(l)-1(h) and the consistency rules of § 168(i)(9).

In its testimony before Commission A in the GRC, Subsidiary expressed its concern that the decoupling approach inherent in the attrition methodology results in an impermissible decoupling of the amount of Year 3 “depreciation expense” recovered in cost of service and the Year 3 “deferred-tax-reserve” additions incorporated in the amounts used to compute Year 3 rate base. Indeed, Subsidiary observed that the decoupling approach cannot be reconciled with the terms of the deferred-tax-account computational rules of § 1.167(l)-1(h), let alone the consistency rules of § 168(i)(9). Accordingly, Subsidiary proposed that the “depreciation reserve” and the “deferred-tax reserve” in the Year 3 rate base calculation reflect the Year 3 “depreciation expense” and “deferred-tax activity” reflected in cost of service in order to achieve consistency and prevent a normalization violation.

The attrition-year methodology described above has yet to be implemented in rates. Moreover, Subsidiary and Consumer Advocate have agreed that it is not in the interest of Subsidiary or its customers to risk the adverse consequences of a normalization violation resulting in the loss of Subsidiary's ability to claim accelerated depreciation. Accordingly, the parties have agreed to submit this ruling request before the proposed rates with the Year 3 attrition allowance are put into effect on Date 5. Their Agreement provides that if the IRS concludes that the use of the Year 3 attrition methodology does not result in a normalization violation, Subsidiary will employ that method in setting rates going forward. In the event that the IRS does not issue the requested PLR prior to the implementation of Year 3 rates using the attrition methodology, the rates using the attrition calculations will be put into effect; however, Subsidiary will establish and maintain a "tracker," a form of memorandum account, to record the difference in the revenue requirement between the attrition methodology and Subsidiary's proposed method, thus enabling adoption of Subsidiary's method should the IRS later determine that the attrition method would violate the normalization rules.

Notwithstanding that rates calculated using the Year 3 attrition allowance methodology in this GRC have not yet been put into effect, this is not the first GRC in which Subsidiary has utilized the attrition methodology here at issue. Indeed, it has utilized that methodology since Year 4. In preparing for this GRC, however, Subsidiary observed for the first time that the attrition methodology was, in its view, fundamentally inconsistent with the deferred-tax-account computational rules of § 1.167(l)-1(h), as well as the normalization consistency rules of § 168(i)(9). Given that rates set in prior cycles are no longer subject to correction, in the current Year 5 GRC application, Subsidiary raised its concern regarding a potential normalization violation having occurred in prior years. Accordingly, Subsidiary is also seeking "inadvertent error" relief for the prior years were the IRS to determine that the attrition allowance methodology would violate the normalization rules were it to be implemented in this GRC. Subsidiary believes that the current GRC represents the "next available opportunity" to request inadvertent error relief within the meaning of Rev. Proc. 2017-47, Sec. 4.07. As such, continuing the historical methodology in the attrition year of the Year 5 GRC (i.e., Year 3) would not be an inadvertent error, but a normalization violation would not occur given the establishment and contemplated use of the above-described "tracker."

In the current GRC, in responding to the concerns articulated by Subsidiary, Consumer Advocate did not provide a technical analysis of the potential normalization consequences of the use of the attrition adjustment to calculate the third-year rate base while decoupling the depreciation reserve and deferred-tax reserve from their respective cost-of-service elements. Rather, it noted that Subsidiary and other large State regulated Resource utilities have utilized this attrition procedure for several years without objection or assertion of a normalization violation by taxpayers or the IRS. Additionally, it stated that a correction of the methodology was unnecessary because it would have a de minimis impact on Subsidiary's revenue requirement. Moreover, it asserted a different approach as proper to address Subsidiary's concern of the impact of a normalization violation on its customers.

As noted above, to avoid the potential adverse consequences of a normalization violation, Subsidiary and Consumer Advocate agreed for Subsidiary to submit this ruling request regarding the propriety of the third-year attrition adjustment under the normalization rules of § 168(i)(9) and the relevant normalization regulations.

RULINGS REQUESTED

A. The implementation of a final rate order mandating the continued use of the third-year attrition adjustment with its decoupling of depreciation expense in the depreciation reserve and deferred-tax expense in the deferred-tax reserve, both of which are included in rate base, from cost-of-service depreciation expense and deferred-tax expense would violate the deferred-tax-account computational rules of § 1.167(l)-1(h)(l).

B. The implementation of a final order mandating the continued use of the third-year attrition adjustment would violate the consistency rules of § 168(i)(9)(B).

C. The elimination or modification of the third-year attrition adjustment to ensure consistency amongst third-year rate base, specifically its depreciation reserve and deferred-tax reserve components, depreciation expense, and tax expense in the current GRC (the "next available opportunity") either before the Year 3 rates are put into effect or through utilization of the tracker mechanism to eliminate the effect of noncompliant rates prior to the issuance of a ruling would satisfy the requirements of Rev. Prov. 2017-47 such that Subsidiary would be entitled to inadvertent-error safe-harbor treatment, thus preserving its right to claim accelerated depreciation on all of its public utility property subject to Commission A jurisdiction. Where a future test period (or a part-historical and part-future test period) is involved, the proration rules shall then be applied to the properly computed deferred tax reserve component of rate base.

LAW AND ANALYSIS

Section 168(f)(2) provides that the depreciation deduction determined under § 168 shall not apply to any public utility property (within the meaning of § 168(i)(10)) if the taxpayer does not use a normalization method of accounting.

Section 168(i)(10) defines, in part, public utility property as property used predominantly in the trade or business of the furnishing or sale of electrical energy, water, or sewage disposal services, if the rates for such furnishing or sale, as the case may be, have been established or approved by a State or political subdivision thereof.

Prior to the Revenue Reconciliation Act of 1990, the definition of public utility property was contained in § 167(l)(3)(A) and § 168(i)(10), which defined public utility property by means of a cross reference to § 167(l)(3)(A). The definition of public utility property is unchanged. Section 1.167(l)-1(b) provides that under § 167(l)(3)(A),

property is public utility property during any period in which it is used predominantly in a § 167(l) public utility activity. The term “section 167(l) public utility activity” means, in part, the trade or business of the furnishing or sale of electrical energy, water, or sewage disposal services, if the rates for such furnishing or sale, as the case may be, are regulated, i.e., have been established or approved by a regulatory body described in § 167(l)(3)(A). The term “regulatory body described in § 167(l)(3)(A)” means a State (including the District of Columbia) or political subdivision thereof, any agency or instrumentality of the United States or a public service or public utility commission or other body of any State or political subdivision thereof similar to such a commission. The term “established or approved” includes the filing of a schedule of rates with a regulatory body which has the power to approve such rates, though such body has taken no action on the filed schedule or generally leaves undisturbed rates filed by the taxpayer.

The definitions of public utility property contained in § 168(i)(10) and former § 46(f)(5) are essentially identical. Section 1.167(l)-1(b) restates the statutory definition providing that property will be considered public utility property if it is used predominantly in a public utility activity and the rates are regulated. Section 1.167(l)-1(b)(1) provides that rates are regulated for such purposes if they are established or approved by a regulatory body. The terms established or approved are further defined to include the filing of a schedule of rates with the regulatory body that has the power to approve such rates, even if the regulatory body has taken no action on the filed schedule or generally leaves undisturbed rates filed.

The regulations under former § 46, specifically § 1.46-3(g)(2), expand the definition of regulated rates. The expanded definition embodies the notion of rates established or approved on a rate of return basis. This notion is not specifically provided for in the regulations under former § 167. Nevertheless, there is an expressed reference to rate of return in § 1.167(l)-1(h)(6)(i). The operative rules for normalizing timing differences relating to use of different methods and periods of depreciation are only logical in the context of rate of return regulation. The normalization method, which must be used for public utility property to be eligible for the depreciation allowance available under § 168, is defined in terms of the method the taxpayer uses in computing its tax expense for purposes of establishing its cost of service for ratemaking purposes and reflecting operating results in its regulated books of account. Thus, for purposes of applying the normalization rules, the definition of public utility property is the same for purposes of the investment tax credit and depreciation.

In order to use a normalization method of accounting, § 168(i)(9)(A)(i) requires a taxpayer, in computing its tax expense for establishing its cost of service for ratemaking purposes and reflecting operating results in its regulated books of account, to use a method of depreciation for property that is the same as, and a depreciation period for such property that is not shorter than, the method and period used to compute its depreciation expense for such purposes. Under § 168(i)(9)(A)(ii), if the amount allowable as a deduction under § 168 differs from the amount that would be allowable

as a deduction under § 167 using the method, period, first and last year convention, and salvage value used to compute regulated tax expense under § 168(i)(9)(A)(i), then the taxpayer must make adjustments to a reserve to reflect the deferral of taxes resulting from such difference.

Section 168(i)(9)(B)(i) provides that one way the requirements of § 168(i)(9)(A) will not be satisfied is if the taxpayer, for ratemaking purposes, uses a procedure or adjustment which is inconsistent with such requirements. Under § 168(i)(9)(B)(ii), such inconsistent procedures and adjustments include the use of an estimate or projection of the taxpayer's tax expense, depreciation expense, or reserve for deferred taxes under § 168(i)(9)(A)(ii), unless such estimate or projection is also used, for ratemaking purposes, with respect to all three of these items and with respect to the rate base (hereinafter referred to as the "Consistency Rule").

Former § 167(l) generally provided that public utilities were entitled to use accelerated methods for depreciation if they used a "normalization method of accounting." A normalization method of accounting was defined in former § 167(l)(3)(G) in a manner consistent with the definition in § 168(i)(9)(A). Section 1.167(l)-1(a)(1) provides that the normalization requirements for public utility property pertain only to the deferral of federal income tax liability resulting from the use of an accelerated method of depreciation for computing the allowance for depreciation under § 167 and the use of straight-line depreciation for computing tax expense and depreciation expense for purposes of establishing cost of services and for reflecting operating results in regulated books of account. These regulations do not pertain to other book-tax timing differences with respect to state income taxes, F.I.C.A. taxes, construction costs, or any other taxes and items.

Section 1.167(l)-1(h)(1)(i) provides that the reserve established for public utility property should reflect the total amount of the deferral of federal income tax liability resulting from the taxpayer's use of different depreciation methods for tax and ratemaking purposes.

Section 1.167(l)-1(h)(1)(iii) provides that the amount of federal income tax liability deferred as a result of the use of different depreciation methods for tax and ratemaking purposes is the excess (computed without regard to credits) of the amount the tax liability would have been had the depreciation method for ratemaking purposes been used over the amount of the actual tax liability. This amount shall be taken into account for the taxable year in which the different methods of depreciation are used.

Section 1.167(l)-1(h)(2)(i) provides that the taxpayer must credit this amount of deferred taxes to a reserve for deferred taxes, a depreciation reserve, or other reserve account. This regulation further provides that the aggregate amount allocable to deferred taxes may be reduced to reflect the amount for any taxable year by which federal income taxes are greater by reason of the prior use of different methods of depreciation under section 1.167(l)-1(h)(1)(i) or to reflect asset retirements or the

expiration of the period for depreciation used for determining the allowance for depreciation under section 167(a).

Section 1.46-6(b)(4) makes clear that cost of service or rate base is considered to have been reduced by reason of all or a portion of a credit if such reduction is done in an indirect manner. Section 1.46-6(b)(4)(iii) provides that a type of indirect reduction is any ratemaking decision intended to achieve an effect similar to a direct reduction to cost of service or rate base. In determining whether a ratemaking decision is intended to achieve this effect, consideration is given to all the relevant facts and circumstances, including the record of the proceeding, the regulatory body's orders, and the anticipated effect of the ratemaking decision on the cost of service or rate base.

Section 1.167(l)-1(h)(6)(i) provides that, notwithstanding the provisions of subparagraph (1) of that paragraph, a taxpayer does not use a normalization method of regulated accounting if, for ratemaking purposes, the amount of the reserve for deferred taxes under § 167(l) which is excluded from the base to which the taxpayer's rate of return is applied, or which is treated as no-cost capital in those rate cases in which the rate of return is based upon the cost of capital, exceeds the amount of such reserve for deferred taxes for the period used in determining the taxpayer's expense in computing cost of service in such ratemaking.

Section 1.167(l)-1(h)(6)(ii) provides that for the purpose of determining the maximum amount of the reserve to be excluded from the rate base (or to be included as no-cost capital) under § 1.167(l)-1(h)(6)(i), if solely an historical test period is used to determine depreciation for federal income tax expense for ratemaking purposes, then the amount of the reserve account for the period is the amount of the reserve (determined under § 1.167(l)-1(h)(2)) at the end of the historical period. Section 1.167(l)-1(h)(6)(ii) provides that if solely a future period is used for such determination, the amount of the reserve account for the period is the amount of the reserve at the beginning of the period and a pro rata portion of the amount of any projected increase to be credited or decrease to be charged to the account during such period.

Section 1.167(l)-1(h)(6)(ii) provides if, in determining depreciation for ratemaking tax expense, the test period used is part historical and part future, then the amount of the reserve account for this period is the amount of the reserve at the end of the historical portion of the period and a pro rata amount of any projected increase to be credited to the account during the future portion of the period. The pro rata amount of any increase during the future portion of the period is determined by multiplying the increase by a fraction, the numerator of which is the number of days remaining in the period at the time the increase is to accrue, and the denominator of which is the total number of days in the future portion of the period.

As discussed above, section 168(f)(2) provides that the depreciation deduction determined under § 168 shall not apply to any public utility property (within the meaning of § 168(i)(10)) if the taxpayer does not use a normalization method of accounting.

However, in the legislative history to the enactment of the normalization requirements of the Investment Tax Credit (ITC), Congress stated that it hopes that sanctions will not have to be imposed and that disallowance of the tax benefit (there, the ITC) should be imposed only after a regulatory body has required or insisted upon such treatment by a utility. See Senate Report No. 92-437, 92nd Cong., 1st Sess. 40-41 (1971), 1972-2 C.B. 559, 581. See also, Rev. Proc. 2017-47, 2017-38 I.R.B. 233, September 18, 2017.

Rev. Proc. 2017-47 provides that in the case of an "inadvertent error" resulting in a normalization violation, taxpayers are entitled to safe-harbor treatment excusing the violation, provided that correction of the error, once identified, is sought at the "first available opportunity."

Section 1.167(l)-1(h)(l) specifically requires additions to the deferred-tax reserve to be the product of the statutory tax rate multiplied by the difference between "depreciation expense" for book and tax purposes. Section 1.167(l)-1(h)(2) further provides that the reserve shall not be reduced until, and in an amount reflective of the effect on actual tax liability, of book depreciation exceeding tax depreciation.

The attrition-year methodology is inconsistent with the deferred-tax-account computational rules of the foregoing regulations by decoupling cost-of-service "depreciation-expense" calculations from the Year 3 rate base. As noted above, the RCP's mathematical approach for computing Year 3 rate base assumes that Year 3 "depreciation expense" and "deferred-tax expense" activity for these amounts used in cost of service for Year 3 rates is the same as the Year 1 activity for these amounts, even though Year 3 activity is obviously not the same as Year 1 activity. It would be solely by sheer coincidence were the Year 3 proxy amounts and the actual Year 3 activity the same, and in the instant GRC, they are not.

The decoupling of cost-of-service "deferred-tax expense" from the additions to the "deferred-tax reserve" (and ultimately, rate base), is inconsistent with the express terms for making permissible additions or reversals of the deferred-tax reserve under the deferred-tax-account computational rules of § 1.167(l)-1(h). The net effect of the attrition-year methodology is that the deferred-tax reserve does not represent the deferral of taxes attributable to the use of different methods of depreciation for rate-making and tax purposes on the same rate base.

As described above, § 168(i)(9)(A)(i) requires the taxpayer, in computing its tax expense for establishing its cost of service for rate-making purposes and reflecting operating results in its regulated books of account, to use a method of depreciation with respect to public utility property that is the same as, and a depreciation period for such property that is no shorter than, the method and period used to compute its depreciation expense for such purposes. Under § 168(i)(9)(A)(ii), if the amount allowable as a deduction under § 167 using the method, period, first- and last-year convention, and salvage value used to compute regulated depreciation expense under § 168(i)(9)(A)(ii), the taxpayer must make adjustments to a reserve to reflect the deferral of taxes

resulting from such difference. In this manner the statute provided for a linkage, or coupling, between the cost-of-service elements (depreciation expense and tax expense) and the rate-base elements (the depreciation reserve and the deferred-tax reserve). Congress also added § 168(i)(9)(B) described above and known as the Consistency Rule. Taken together, § 168(i)(9) establishes certain fundamental relationships amongst four rate-making elements impacted by depreciation, comprising two cost-of-service elements (depreciation expense and tax expense) and two rate-base elements (rate base and the deferred-tax reserve).

Although the escalation methodology used to arrive at Year 3 rate base and depreciation expense is based upon the difference between these amounts for the first two years, the resulting expense amount cannot be reconciled with the addition to the reserve for deferred taxes. The inherent mathematical differences in using the change between Year 1 and Year 2 amounts for averaged rate base versus cost escalation results in a decoupling from the rate base (including the reserve for deferred taxes) and the cost-of-service depreciation expense and tax expense. This violates the intent and mandate of the Consistency Rule.

RULINGS

A. The implementation of a final rate order mandating the continued use of the third-year attrition adjustment with its decoupling of depreciation expense in the depreciation reserve and deferred-tax expense in the deferred-tax reserve, both of which are included in rate base, from cost-of-service depreciation expense and deferred-tax expense would violate the deferred-tax-account computational rules of § 1.167(l)-1(h)(1).

B. The implementation of a final order mandating the continued use of the third-year attrition adjustment would violate the consistency rules of § 168(i)(9)(B).

C. The elimination or modification of the third-year attrition adjustment to ensure consistency amongst third-year rate base, specifically its depreciation reserve and deferred-tax reserve components, depreciation expense, and tax expense in the current GRC (the "next available opportunity") either before the Year 3 rates are put into effect or through utilization of the tracker mechanism to eliminate the effect of noncompliant rates prior to the issuance of a ruling would satisfy the requirements of Rev. Prov. 2017-47 such that Subsidiary would be entitled to inadvertent-error safe-harbor treatment, thus preserving its right to claim accelerated depreciation on all of its public utility property subject to Commission A jurisdiction. Where a future test period (or a part-historical and part-future test period) is involved, the proration rules shall then be applied to the properly computed deferred tax reserve component of rate base.

Except as specifically set forth above, no opinion is expressed or implied concerning the federal income tax consequences of the above-described facts under any other provision of the Code or regulations.

This ruling is directed only to the taxpayer requesting it. Section 6110(k)(3) of the Code provides that it may not be used or cited as precedent.

This ruling is based upon information and representations submitted by Taxpayer and accompanied by a penalty of perjury statement executed by an appropriate party. While this office has not verified any of the material submitted in support of the request for rulings, it is subject to verification on examination.

In accordance with the power of attorney on file with this office, a copy of this letter is being sent to your authorized representatives.

This letter is being issued electronically in accordance with Rev. Proc. 2020-29, 2020-21 I.R.B. 859. A paper copy will not be mailed to Taxpayer.

Sincerely,

/s/

Patrick S. Kirwan
Chief, Branch 6
Office of the Associate Chief Counsel
(Passthroughs and Special Industries)

Enclosure: Copy for § 6110 purposes

Cc:

Preliminary
Statement,
Part VVVV
Internal Revenue
Service Private
Letter Ruling
Memorandum
Account

Preliminary Statement
Internal Revenue Service Private Letter Ruling Memorandum Account

VVVV. Internal Revenue Service Private Letter Ruling Memorandum Account

(N)

1. Purpose

The purpose of the Internal Revenue Service Private Letter Ruling Memorandum Account (IRSPLRMA), pursuant to the Settlement Agreement adopted in D. 23-06-024, is to track the difference in the revenue requirement between the Rate Case Plan Method (RCP Method) and the Golden State Water Company's Revised Method (Revised Method) to determine rate base in 2024, for possible disposition upon the Internal Revenue Service's issuance of a Private Letter Ruling (PLR). The IRSPLRMA will track the revenue requirement during 2024 only.

If the IRS concludes in their PLR that the RCP Method does result in a normalization violation, then Golden State will recalculate its 2024 rate base and implement revised water rates. No additional entries, with the exception of interest, will be recorded in the IRSPLRMA subsequent to the implementation of the revised water rates. If the IRS concludes that the RCP Method does not result in a normalization violation, then Golden State will not need to utilize the IRSPLRMA and there will be no need to adjust the 2024 rate base and water rates, and Golden State will request to close the IRSPLRMA.

2. Applicability

Golden State shall maintain the IRSPLRMA by making entries as follows:

- a. An entry credit or debit shall be made as appropriate to the IRSPLRMA to track revenues in 2024 until the IRS issues a PLR for 2024. No entries, with the exception of interest, will be recorded in the IRSPLRMA subsequent to the implementation of the revised water rates, if required.
- b. The IRSPLRMA will accrue interest on a monthly basis by applying a rate equal to one-twelfth of the 3-month Non-Financial Commercial Paper Rate, as reported in the Federal Reserve Statistical Release, to the average of the beginning-of-month and the end-of-month balances.

3. Effective Date

The IRSPLRMA shall go into effect on the effective date of Advice Letter 1934-W.

The IRSPLRMA shall expire on December 31, 2024.

4. Disposition

Disposition of amounts recorded in the IRSPLRMA shall be determined in GSWC's next General Rate Case application, or as otherwise determined by the Commission if the account's cumulative balance exceeds 2% of GSWC's adopted gross revenues. The recovery of over/under collections will be passed on to the customers through volumetric surcharges or flat rate surcredits.

(N)

(Continued)

(To be inserted by utility)

Advice Letter No. 1934-W
Decision No. 23-06-024

Issued By
R. J. Sprowls
President

(To be inserted by P.U.C.)

Date Filed December 19, 2023
Effective January 1, 2024
Resolution No. _____

GOLDEN STATE WATER COMPANY
REGION 1, 2 & 3 – SERVICE LIST

Sacramento Suburban Water Dist.

3701 Marconi Avenue – Suite 100
Sacramento, CA 95821
HHernandez@sswd.org
DYork@sswd.org

Carmichael Water District

7837 Fair Oaks Blvd.
Carmichael, CA 95608-2405

Fair Oaks Water District

10317 Fair Oaks Blvd.
Fair Oaks, CA 95628

Director

Sacramento County Water Agency

827-7th Street, Room 301
Sacramento, CA 95814
DWRexecsecretary@saccounty.net

City of Brentwood

Public Works Operations
James Wolfe, Water Operations Manager
2201 Elkins Way
Brentwood, CA 94513-7344
jwolfe@brentwoodca.gov

Contra Costa County

Jami Napier, Chief Assistant Clerk of the Board
651 Pine Street, Room 106
Martinez, CA 94553
Jami-napier@cob.cccounty.us

Phoebe Grow

East Bay Municipal Utility District

375 – 11th Street, MS#804
Oakland, CA 94607

Highlands Water Company

14580 Lakeshore Drive
Clearlake, CA 95422-8100
magen@highlandswater.com

Local Agency Formation Commission

P. O. Box 2694
Granite Bay, CA 95746
j.benoit4@icloud.com

Citrus Heights Water District

6230 Sylvan Road
Citrus Heights, CA 95610

California-American Water Co.

520 Capitol Mall, Suite 630
Sacramento, CA 95814
ca.rates@amwater.com

City of Folsom

50 Natoma Street
Folsom, CA 95630
myasutake@folsom.ca.us

Bay Point Municipal Advisory Council

P. O. Box 5038
Bay Point, CA 94565

Contra Costa Water District

P. O. Box H2O
Concord, CA 94520

Diablo Water District

P. O. Box 127
Raley's Shopping Center – 2107 Main Street
Oakley, CA 94561-0127
Dmuelrath@diablowater.org
cbelleci@diablowater.org

City of Martinez

525 Henrietta Avenue
Martinez, CA 94553

Konocti County Water District

15844 – 35th Street
Clearlake, CA 95422
kcwd@mchsi.com

Arroyo Grande Municipal Water Dept.

P.O. Box 550
Arroyo Grande, CA 93420
staylor@arroyogrande.org

GOLDEN STATE WATER COMPANY
REGION 1, 2 & 3 – SERVICE LIST

Avila Beach Community Service District

P. O. Box 309
191 San Miguel Street
Avila Beach, CA 93424
avilacsd@gmail.com

Cambria Community Services Dist.

1316 Tamson Drive – Suite 201
P.O. Box 65
Cambria, CA 93428

Morro Bay City Water (City Hall)

595 Harbor Blvd.
Morro Bay, CA 93442
pnewman@morrobayca.gov

San Luis Obispo City Water

879 Morro Street
San Luis Obispo, CA 93403
chenderson@slocity.org

City of Santa Maria

2065 East Main Street
Santa Maria, CA 93454
mlong@ci.santa-maria.ca.us

Ventura County Water Works

P. O. Box 250
7150 Walnut Canyon Road
Moorpark, CA 93021
Sharon.Hurault@Ventura.org

City Clerk

City of Clearlake

14050 Olympic Drive
Clearlake, CA 95422
mwanson@clearlake.ca.us

City of Rancho Cordova

2729 Prospect Drive
Rancho Cordova, CA 95670

City Clerk & City Attorney

City of Simi Valley

2929 Tapo Canyon Road
Simi Valley, CA 93065

Community Services District

P. O. Box 6064
Los Osos, CA 93412

Los Osos CSD

2122 - 9th Street
Los Osos, CA 93402

S & T Mutual Water Co.

P.O. Box 6391
Los Osos, CA 93412
STMutualWater@gmail.com

Nipomo Community Services Dist.

P. O. Box 326
Nipomo, CA 93444
Mike@shipseyandseitz.com
miglesias@ncsd.ca.gov

Calleguas Municipal Water District

2100 Olsen Road
Thousand Oaks, CA 91360
staylor@calleguas.com

City Attorney

City of Clearlake

14050 Olympic Drive
Clearlake, CA 95422

City Clerk & City Attorney

City of Guadalupe

918 Obispo Street
Guadalupe, CA 93434

City Attorney & City Clerk

City of Santa Maria

110 East Cook Street
Santa Maria, CA 93454
jpatrick@cityofsantamaria.org
sspringer@cityofsantamaria.org

County Clerk

County of Sacramento

P O Box 839
Sacramento, CA 95812

GOLDEN STATE WATER COMPANY
REGION 1, 2 & 3 – SERVICE LIST

Steve Pedretti, Division Chief
Sacramento County
Department of Water Resources
827 7th Street, Room 301
Sacramento, CA 95814
saucedos@sacounty.net

County Counsel
105 East Anapamu Street, Rm. 201
Santa Barbara, CA 93101

LAFCO
1042 Pacific Street, Suite A
San Luis Obispo, CA 93401
mbling@slo.lafco.ca.gov

**City of Bellflower
Water Department**
16600 Civic Center Drive
Bellflower, CA 90706
lgorecki@bellflower.org

**City of Downey
Director of Public Works**
P. O. Box 90241-7016
Downey, CA 90241

**City of Huntington Park
Water Department**
6550 Miles Street
Huntington Park, CA 90255

**City of Lakewood
Water Department**
P.O. Box 220
Lakewood, CA 90714-0220

**Long Beach Water Department
Chris Garner, General Manager**
1800 Wardlow Road
Long Beach, CA 90807

**City of Los Angeles
Department of Water & Power**
P O Box 51111
Los Angeles, CA 90051-0100

**City of Paramount
Water Department**
16420 Colorado Street
Paramount, CA 90723
sho@paramountcity.com

County Counsel
County of San Luis Obispo
County Government Center - #D-320
San Luis Obispo, CA 93408
estuckey@co.slo.ca.us

John Farnkopf, Senior Vice President
HILTON FARNKOPF & HOBSON, LLC
590 Ygnacio Valley Road, Suite 105
Walnut Creek, CA 94596

Santa Barbara LAFCO
105 E. Anapamu - Room 406
Santa Barbara, CA 93101
lafco@sblafco.org

**City of Cerritos
Water Department**
P.O. Box 3130
Cerritos, CA 90703

City of Hawthorne
4455 W. 126th Street
Hawthorne, CA 90250

City of Inglewood
One W. Manchester Blvd. - Suite 900
P. O. Box 6500
Inglewood, CA 90301

**City of Long Beach
Water Department**
1800 E. Wardlow Road
Long Beach, CA 90807-4994

**Honorable Mayor Karen Bass
City of Los Angeles**
200 N. Spring Street – Room 303
Los Angeles, CA 90012

**City of Norwalk
Water Department**
12700 Norwalk Blvd. – Room #5
Norwalk, CA 90650

**City of Santa Fe Springs
Water Department**
11736 E. Telegraph Road
Santa Fe Springs, CA 90670

GOLDEN STATE WATER COMPANY
REGION 1, 2 & 3 – SERVICE LIST

**City of South Gate
Water Department**
8650 California Street
South Gate, CA 90280
rdickey@sogate.org
ccastillo@sogate.org

City of Whittier
13230 Penn Street
Whittier, CA 90602

**California Water Service
Rancho Dominguez District**
2632 West 237th Street
Torrance, CA 90505-5272
hwind@calwater.com

Maywood Mutual Water - No. 1
5953 Gifford Street
Huntington Park, CA 90255

Maywood Mutual Water - No. 3
6151 Heliotrope Avenue
Maywood, CA 90270-3418

Pico County Water District
P. O. Box 758
Pico Rivera, CA 90660-0768

**Robert Kelly, VP of Regulatory Affairs
Suburban Water Systems**
1325 N. Grand Avenue, Suite 100
Covina, CA 91724-4044

Water Replenishment District
4040 Paramount Blvd.
Lakewood, CA 90712-4127
General Manager: stucker@ wrd.org
rbeste@ wrd.org

**City of Torrance
Water Department**
3031 Torrance Blvd.
Torrance, CA 90503

California Water Service Co.
2632 West 237th Street
Torrance, CA 90505-5272
mduque@calwater.com

Liberty Utilities
9750 Washburn Road
Downey, CA 90241
AdviceLetterService@libertyutilities.com
Dan.Marsh@libertyutilities.com
Kelsey.Wren@libertyutilities.com
Tiffany.Thong@libertyutilities.com

Maywood Mutual Water - No. 2
3521 East Slauson Street
Maywood, CA 90270

**Orchard Dale County
Water District**
13819 East Telegraph Road
Whittier, CA 90604
Ecstaneda@odwd.org
Mliksey@odwd.org
Rsilvett@odwd.org

San Gabriel Valley Water Co.
11142 Garvey Avenue
El Monte, CA 91733
ratesdepartment@sgywater.com

Tract 180 - Mutual Water Co.
4544 E. Florence Avenue
Cudahy, CA 90201
Tract180@hotmail.com

**Central Basin MWD
General Manager**
6252 Telegraph Road
Commerce, CA 90040-2512

GOLDEN STATE WATER COMPANY
REGION 1, 2 & 3 – SERVICE LIST

West Basin MWD

17140 S. Avalon Blvd. – Suite 210
Carson, CA 90746-1296
Julie Frazier-Mathews – Executive Asst.
Uzi Daniels – Manager of Operations
E. J. Caldwell – Interim General Manager
JulieF@westbasin.org
UziD@westbasin.org
EdwardC@westbasin.org

Holly Mitchell – 2nd District
L. A. County Board of Supervisors

Room 866 - Hall of Administration
500 West Temple Street
Los Angeles, CA 90012
HollyJMitchell@bos.lacounty.gov
lmuraida@bos.lacounty.gov

City Attorney, Clerk & Manager

City of Bell

6330 Pine Avenue
Bell, CA 90201
Daleshire@awattorneys.com – Dale Aleshire
ABustamonte@cityofbell.org – City Clerk
vsanchez@bellgardens.org – Veronica Sanchez

City Attorney & City Clerk

City of Carson

701 E. Carson Street
Carson, CA 90745
cityclerk@carson.ca.us

City Attorney

City of Compton

205 W. Willowbrook Avenue
Compton, CA 90220
ccornwell@comptoncity.org

City Attorney & City Clerk

City of Culver City

9779 Culver Blvd.
Culver City, CA 90230
City.clerk@culvercity.org
City.attorney@culvercity.org

City Attorney & City Clerk

City of El Segundo

350 Main Street
El Segundo, CA 90245

Hilda Solis – 1st District

L.A. County Board of Supervisors

856 Kenneth Hahn Hall of Admin
500 West Temple Street
Los Angeles, CA 90012

City Attorney & City Clerk

City of Artesia

18747 Clarksdale Avenue
Artesia, CA 90701

City Manager

City of Bell Gardens

7100 S. Garfield Avenue
Bell Gardens, CA 90201
ssimonian@bellgardens.org
joropez@bellgardens.org
aclark@bellgardens.org

City Attorney & City Clerk

City of Cerritos

P.O. Box 3130
Cerritos, CA 90703
city_clerk@cerritos.us

City Clerk & Acting City Manager

City of Cudahy

5250 Santa Ana Street
Cudahy, CA 90201

City Attorney & City Clerk

City of Downey

11111 Brookshire Avenue
Downey, CA 90241
CityClerk@DowneyCA.org

City Clerk

City of Gardena

1700 W. 162nd Street
Gardena, CA 90247
cityclerk@ci.gardena.ca.us

GOLDEN STATE WATER COMPANY
REGION 1, 2 & 3 – SERVICE LIST

City Attorney & City Clerk
City of Hawaiian Gardens
21815 Pioneer Blvd.
Hawaiian Gardens, CA 90716

City Attorney & City Clerk
City of Hawthorne
4460 W. 126th Street
Hawthorne, CA 90250
cityclerk@cityofhawthorne.org

City Clerk
City of Huntington Park
6550 Miles Avenue
Huntington Park, CA 90255

City Attorney & City Clerk
City of Inglewood
One W. Manchester Blvd. - Suite 900
P. O. Box 6500
Inglewood, CA 90301

City Clerk
City of Lakewood
5050 N. Clark Avenue
Lakewood, CA 90714
CityClerk@LakewoodCity.org

City Attorney & City Clerk
City of La Mirada
13700 La Mirada Blvd.
La Mirada, CA 90638
AHaraksin@CityofLaMirada.org

City Attorney & City Clerk
City of Lawndale
14717 Burin Avenue
Lawndale, CA 90260

City Clerk
City of Long Beach
333 Ocean Boulevard
Long Beach, CA 90802
cityclerk@longbeach.gov

City Attorney & City Clerk
City of Norwalk
12700 Norwalk Blvd.
Norwalk, CA 90650

City Attorney & City Clerk
City of Paramount
16400 S. Colorado Avenue
Paramount, CA 90723
JCavanaugh@cavanaughlaw.net

City Attorney & City Clerk
City of Santa Fe Springs
11710 E. Telegraph Road
Santa Fe Springs, CA 90670
barbaraearl@santafesprings.org
janetmartinez@santafesprings.org

City Attorney & City Clerk
City of South Gate
8650 California Avenue
South Gate, CA 90280

County Clerk
County of Los Angeles
12400 Imperial Highway
Norwalk, CA 90650
Attn: Rachel Matthews, Room #5207
rmatthews@rrcc.lacounty.gov

County Clerk
County of Orange
12 Civic Center Plaza
Santa Ana, CA 92702

County Counsel
City of Orange
333 W. Santa Ana Blvd., 4th Floor
Santa Ana, CA 92701

County of LA Waterworks Dist.
23533 West Civic Center Way
Malibu, CA 90265
Attn: Mark Carney

GOLDEN STATE WATER COMPANY
REGION 1, 2 & 3 – SERVICE LIST

Apple Valley Ranchos Water Co.
Tony Penna – General Manager
21760 Ottawa Road
P. O. Box 7005
Apple Valley, CA 92308
tpenna@avrwater.com

Barlen Mutual Water
P. O. Box 77
Barstow, CA 92311

California Dept. of Forestry
7105 Airway Drive
Yucca Valley, CA 92284

County Water
222 W. Hospitality Lane, 2nd Floor
San Bernardino, CA 92408
info@sdd.sbcounty.gov

East Orange County Water
185 N. McPherson Road
Orange, CA 92869-3720
Bruce Youngblood: dyoungblood@eocwd.com
Sylvia Prado: sprado@eocwd.com
eocho2o@eocwd.com

Juniper Riviera CWD
P. O. Box 618
Lucerne Valley, CA 92356

Local Agency Formation Commission
215 North D Street – Suite 204
San Bernardino, CA 92415-0490
lafco@lafco.sbcounty.gov

**Morongo Valley Community
Service Distribution**
P.O. Box 46
Morongo Valley, CA 92256

Park Water Company
9750 Washburn Road
Downey, CA 90241

Director of Public Services
Town of Apple Valley
14955 Dale Evans Parkway
Apple Valley, CA 92307

California Department of Corrections
P. O. Box 5001
7018 Blair Road
Calipatria, CA 92233

California Dept. of Forestry Hdqtrs
3800 N. Sierra Way
San Bernardino, CA 92405

Daggett Community Service
P.O. Box 308
Daggett, CA 92327
Daggettcsd@aol.com

Imperial County Board of Supervisors
Attn: Supervisor John Hawk, District 5
County Administration Center
940 W. Main St, #209
El Centro, CA 92243-2871
johnhawk@co.imperial.ca.us

**Jurg Heuberger, CEP, Executive Officer
LAFCO**
1122 W. State Street, Suite D
El Centro, CA 92243-2840

Mariana Ranchos County Water District
9600 Manzanita Street
Apple Valley, CA 92308
MarianaCWD@mrcwd.org

Navajo Mutual Water Company
P. O. Box 392
Apple Valley, CA 92307
Gnmnwc@gmail.com

Rancheritos Water Co.
P. O. Box 348
Apple Valley, CA 92307
RMWC1954@gmail.com

GOLDEN STATE WATER COMPANY
REGION 1, 2 & 3 – SERVICE LIST

San Gabriel County Water Co.

8366 Grand Avenue
Rosemead, CA 91770
Jim@sgcwd.com

Serrano Water Dist. – Villa Park

18021 East Lincoln Street
Villa Park, CA 92667

Sunny Slope Water Co.

1040 El Campo Drive
Pasadena, CA 91107-5506
Ken@sunnyslopewater.com
Karen@sunnyslopewatercompany.com

Victor Valley Water District

17185 Yuma Street
Victorville, CA 92392

Westmorland Water Company

P.O. Box 698
Westmorland, CA 92281

**City of Anaheim
City Clerk's Office**

200 S. Anaheim Blvd. – Suite 217
Anaheim, CA 92805

City of Alhambra Utilities Dept.

111 S. First Avenue
Alhambra, CA 91801

**City of Brea
Water Department**

#1 Civic Center Drive
Brea, CA 92621

City of Calexico Water Co.

608 Heber Avenue
Calexico, CA 92231
saldanaj@calexico.ca.gov

City of El Centro Water Co.

307 W. Brighton Avenue
El Centro, CA 92244

Seeley County Water District

P. O. Box 161
Seeley, CA 92273

Sheep Creek Water Company

P. O. Box 291820
Phelan, CA 92329-1820
Attn: Chris Cummings
sheepcreek@verizon.net

Twentynine Palms Water District

72401 Hatch Road
P.O. Box 1735
Twentynine Palms, CA 92277
RKolisz@29PalmsWater.org

Walnut Valley Water District

271 S. Brea Canyon Road
Walnut, CA 91789

**Ms. Carol Goss, Chair
Water Issues Committee
Wrightwood Property Owners Assoc.**

P.O. Box 487
Wrightwood, CA 92397

City of Arcadia Water Co.

P. O. Box 60021
240 W. Huntington Drive
Arcadia, CA 91066-6021

City of Brawley Water Co.

400 Main Street
Brawley, CA 92227
TSalcido@brawley-ca.gov

City of Buena Park

6650 Beach Boulevard
Buena Park, CA 90620

City of Covina

534 Barranca Avenue
Covina, CA 91723-2199
CMarcarelo@covinaca.gov – Dir/ Public Works

City Attorney

City of El Monte
11333 Valley Blvd.
El Monte, CA 91732
cmoseley@elmonte.ca.gov

GOLDEN STATE WATER COMPANY
REGION 1, 2 & 3 – SERVICE LIST

City of Fullerton Water
Fullerton Water Department
303 W. Commonwealth Avenue
Fullerton, CA 92631
garh@ci.fullerton.ca.us

City of Glendora
116 East Foothill Blvd.
Glendora, CA 91740

City of Hesperia
Water Department
9700 Seventh Avenue
Hesperia, CA 92345
jwyman@cityofhesperia.us

City of La Palma
7822 Walker Street
La Palma, CA 90623
Attn: Jeff Moneda, PW Director

Monte Vista Water District
10575 Central Avenue
Montclair, CA 91763
boardsecretary@mvwd.org

City of Monrovia Water Company
415 S. Ivy Avenue
Monrovia, CA 91016

City of Santa Ana Water
20 Civic Center Plaza
Santa Ana, CA 92702
ryhernandez@santa-ana.org

City of Seal Beach
211 8th Street
Seal Beach, CA 90740

City of Garden Grove
13802 Newhope Street
Garden Grove, CA 92643
zackb@ci.garden-grove.ca.us

Heber Public Utility District
P. O. Box H
Heber, CA 92249

City of Imperial
Water Department
420 S. Imperial Avenue
Imperial, CA 92251

City of La Verne
Water Department
3660 "D" Street
La Verne, CA 91750
mmcwade@cityoflaverne.org
rjmartinez@cityoflaverne.org
rciotti@cityoflaverne.org

City of Monterey Park Water Co.
320 W. Newmark Avenue
Monterey Park, CA 91754
rgonzales@montereypark.ca.gov

City of Orange
Water Department
189 South Water Street
Orange, CA 92866
jdefrancesco@cityoforange.org

City of San Dimas
245 E. Bonita Avenue
San Dimas, CA 91773
dblack@sandimasca.gov
bmckinney@sandimasca.gov

City of Upland
Water Department
460 N. Euclid Avenue
Upland, CA 91786
BYu@uplandca.gov
JRobles@ci.upland.ca.us
MMadriz@ci.upland.ca.us

GOLDEN STATE WATER COMPANY
REGION 1, 2 & 3 – SERVICE LIST

City of West Covina
Water Department
825 S. Sunset Avenue
West Covina, CA 91790

Yorba Linda Water District
1717 E. Miraloma Avenue
Placentia, CA 92870
Sconklin@ylwd.com
RWeston@ylwd.com

City Attorney
City of Barstow
222 E. Mountain View Street
Barstow, CA 92311

City Attorney
City of Claremont
P. O. Box 880
Claremont, CA 91711

City Attorney
City of Cypress
5275 Orange Avenue
Cypress, CA 90630

City of El Monte
11333 Valley Blvd.
El Monte, CA 91731
jmussenden@ci.el-monte.ca.us

City Attorney
City of La Verne
3660 'D' Street
La Verne, CA 91750

City Attorney
City of Monrovia
415 South Ivy Avenue
Monrovia, CA 91016
csteele@rwglaw.com

City Attorney, Karl H. Berger
Burke, Williams & Sorensen, LLP
City of Monterey Park
444 S. Flower Street, Suite 2400
Los Angeles, CA 90071
Kberger@bwslaw.com

City of Westminster
8200 Westminster Blvd.
Westminster, CA 92683
Smiller@westminster-ca.gov

City Attorney
City of Arcadia
240 West Huntington Drive
Arcadia, CA 91006
cityattorney@arcadiaca.gov

City Attorney
Oswalt & Associates
Mr. William (Bill) Smerdon
P. O. Box 607
Imperial, CA 92251

City Attorney
City of Covina
125 E. College Street
Covina, CA 91723

City Attorney
City of Duarte
1600 Huntington Drive
Duarte, CA 91010
JMelching@Rutan.com

City Attorney
City of La Palma
7822 Walker Street
La Palma, CA 90680

Administrative Services Director
City of Los Alamitos
3191 Katella Avenue
Los Alamitos, CA 90720
WQuintanar@cityoflosalamitos.org
CKoehler@cityoflosalamitos.org

City Attorney
City of Montclair
5111 Benito Avenue
Montclair, CA 91763
der@robbinsholdaway.com

City Attorney
City of Orange
300 E. Chapman Avenue
Orange, CA 92666

GOLDEN STATE WATER COMPANY
REGION 1, 2 & 3 – SERVICE LIST

City Attorney
City of Placentia
401 E. Chapman Avenue
Placentia, CA 92870

Interim Water Resources Director
City of Pomona
148 N. Huntington Street
Pomona, CA 91768

City Manager
City of San Dimas
245 E. Bonita Avenue
San Dimas, CA 91773
cconstantin@sandimasca.gov

City Attorney
City of Seal Beach
211 8th Street
Seal Beach, CA 90740
csteele@rwglaw.com

City Attorney
City of Temple City
9701 Las Tunas Drive
Temple City, CA 91780

City Council
City of Calipatria
125 N. Park Avenue
Calipatria, CA 92233

City Clerk
City of Claremont
P.O. Box 880
Claremont, CA 91711
sdesautels@ci.claremont.ca.us

City Clerk
City of Covina
125 E. College Street
Covina, CA 91723

City of Pomona
505 S. Garey Avenue
Pomona, CA 91766
Rozaluia_Outley@ci.pomona.ca.us

City Attorney, Rachel Richman
City of Rosemead
8838 E. Valley Blvd.
Rosemead, CA 91770

City Attorney
City of San Gabriel
425 S. Mission Drive
San Gabriel, CA 91776

City Attorney
City of Stanton
7800 Katella Avenue
Stanton, CA 90680
publicworks@stantonca.gov
stanton@stantonca.gov

City Manager
City of Yorba Linda
4845 Casa Loma Avenue
Yorba Linda, CA 92886-3364

City Clerk
City of Barstow
222 E. Mountain View Street – Suite A
Barstow, CA 92311
mhernandez@barstowca.org

Community Services Director, Jeremy Swan
City of Claremont
1616 Monte Vista Avenue
Claremont, CA 91711
jswan@ci.claremont.ca.us

City Clerk
City of Cypress
5275 Orange Avenue
Cypress, CA 90630
adm@cypressca.org
pgrant@cypressca.org

GOLDEN STATE WATER COMPANY
REGION 1, 2 & 3 – SERVICE LIST

City of Duarte
1600 Huntington Drive
Duarte, CA 91010
Andres Rangel, Assistant to the City Manager
arangel@accessduarte.com

City Clerk
City of El Monte
11333 Valley Blvd.
El Monte, CA 91731

City Clerk
City of Irwindale
5050 N. Irwindale Avenue
Irwindale, CA 91706
cityclerk@irwindaleca.gov

City Clerk
City of La Palma
7822 Walker Street
La Palma, CA 90680

City Clerk
City of La Verne
3660 'D' Street
La Verne, CA 91750
cityclerk@cityoflaverne.org

City Clerk, Windy Quintanar
City of Los Alamitos
3191 Katella Avenue
Los Alamitos, CA 90720
WQuintanar@cityoflosalamitos.org

City Clerk
City of Monrovia
415 S. Ivy Avenue
Monrovia, CA 91016

City Clerk
City of Montclair
5111 Benito Avenue
Montclair, CA 91763
CityClerk@CityofMontclair.org

City Clerk
City of Orange
300 E. Chapman Avenue
Chapman, CA 92666
Cperez@cityoforange.org

City Clerk
City of Placentia
401 E. Chapman Avenue
Placentia, CA 92870

City of Rosemead
8838 Valley Blvd.
Rosemead, CA 91770
EHernandez@CityofRosemead.org
NHaworth@CityofRosemead.org

City Clerk's Department
City of San Gabriel
425 S. Mission Drive
San Gabriel, CA 91776
vgao@sgch.org

City Clerk, Tina Knapp
City of Seal Beach
211 8th Street
Seal Beach, CA 90740
PGallegos@sealbeachca.gov
TKelsey@sealbeachca.gov

City Clerk, Patricia VaZquez
City of Stanton
7800 Katella Avenue
Stanton, CA 90680
PVaZquez@StantonCA.gov

City Manager
City of Temple City
9701 Las Tunas Drive
Temple City, CA 91780

County Counsel
County of San Bernardino
385 N. Arrowhead Avenue, 2nd Floor
San Bernardino, CA 92415-0140

GOLDEN STATE WATER COMPANY
REGION 1, 2 & 3 – SERVICE LIST

City Clerk
City of Yorba Linda
4845 Casa Loma Avenue
Yorba Linda, CA 92686-3364
mbrown@yorba-linda.org

County of San Bernardino
Water & Sanitation Area
P.O. Box 5004
Victorville, CA 92393-5004
Janine.valenzuela@sdd.sbcounty.gov

Scott Blaising, Attorney
Braun Blaising & Wynne, P. C.
555 Capitol Mall, Suite 570
Sacramento, CA 95814
blaising@braunlegal.com

Downey Brand LLP
455 Market Street, Suite 1500
San Francisco, CA 94105
msomogyi@downeybrand.com
tmacbride@DowneyBrand.com
mday@DowneyBrand.com

County of Ventura
800 S. Victoria Street
Ventura, CA 93009

George Carpenter
141 Morella Court
Roseville, CA 94747
Georgemcarpenter@comcast.net

Chamber President
Niland Chamber of Commerce
P. O. Box 97
Niland, CA 92257

County Counsel
County of Los Angeles
500 W. Temple Street – 5th Floor
Los Angeles, CA 90012

Fred G. Yanney
Yanney Law Office
2082 Michelson Drive, Suite 100
Irvine, CA 92612
FredYanney@gmail.com

Michael Kent
Contra Costa Health Services
597 Center Avenue, Suite 320
Martinez, CA 94553-4635

Cypress Ridge Owner's Association
Attn: President
1400 Madonna Road
San Luis Obispo, CA 93405

County Clerk
County of San Bernardino
222 W. Hospitality Lane
San Bernardino, CA 92408