

PUBLIC UTILITIES COMMISSION

505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3298

August 18, 2011

File No. 602-19

Ronald Moore
Senior Regulatory Analyst, Regulatory Affairs
Golden State Water Company
630 East Foothill Blvd.
SAN DIMAS, CA 91773

Dear Mr. Moore:

The Commission has received and filed the utility's Advice Letter No. 1454-W-A (Supplement to Advice Letter No. 1454-W), to establish the 2010 Tax Act Memorandum Account as authorized by Resolution L-411A dated June 23, 2011, together with the following revised Cal. P.U.C. tariff sheets submitted:

<u>Cal. P.U.C. Sheet No.</u>	<u>Title of Sheet</u>
6131-W	Preliminary Statements, Part WW, Page 1
6132-W	Preliminary Statements, Part WW, Page 2
6133-W	Table of Contents, page 1 of 4

Enclosed is a copy of the advice letter and tariff sheets, with the filing and effective dates shown, for the utility's files.

Please contact Tayeb Mogri at (415) 703-2146, if you have any questions.

Very truly yours,

A handwritten signature in cursive script, appearing to read "Josie R. Babaran".

JOSIE R. BABARAN
Staff Services Analyst
Water & Sewer Advisory Branch

Enclosures





August 15, 2011

Advice Letter No. 1454-WA

(U 133-W)

California Public Utilities Commission

Golden State Water Company ("GSWC") hereby transmits one original and three conformed copies of this advice letter applicable to its Water Operations:

<u>CPUC Sheet No.</u>	<u>Title of Sheet</u>	<u>Canceling CPUC Sheet No.</u>
Original No. 6131-W*	Preliminary Statements Part WW, Page 1	
Original No. 6132-W*	Preliminary Statements Part WW, Page 2	
Revised No. 6133-W*	Table of Contents Page 1 of 4	Revised No. 6130-W

SUBJECT: 2010 Tax Act Memorandum Account ("2010TAMA")

Supplement

This supplemental filing is being made to modify Advice Letter 1454-W as a result of the Commission's staff review. GSWC has added/revised some of the language in the 2010TAMA at the suggestion of Commission staff, which he deemed necessary to be in conformance with the directives in Resolution L-411A. This supplemental filing will replace Advice Letter 1454-W in its entirety.

Purpose

In compliance with the California Public Utilities Commission's ("Commission") Resolution L-411A, dated June 23, 2011, GSWC submits this advice letter to establish the 2010 Tax Act Memorandum Account ("2010TAMA"). The 2010TAMA was created to reflect, on a CPUC-jurisdictional, revenue requirements basis, impacts from the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010 ("New Tax Law").

Specifically, the 2010TAMA will be used to determine whether any future rate changes

are appropriate to reflect impacts of the New Tax Law for the period from April 14, 2011 until the effective date of revenue requirement changes in GSWC's current general rate case (GRC), which was filed on July 21, 2011 (A. 11-07-017).

Background

On December 17, 2010, President Obama signed the Tax Relief Act. Among other provisions, the Tax Relief Act provides for 100% bonus depreciation on certain business property put into service after September 8, 2010 and before January 1, 2012. The Tax Relief Act also provides for 50% bonus depreciation for property placed into service thereafter and before January 1, 2013 and for property placed into service in 2013 where construction begins prior to January 1, 2013.

Consistent with the Internal Revenue Code, the Commission's ratemaking procedures do not reflect in rates the full reduction in tax expense in the year in which accelerated depreciation is taken for tax purposes. Rather, rates are set as if depreciation for tax purposes were being calculated on the straight line method over the projected life of the asset (the same depreciation method used for setting rates). Thus, the utility collects in rates taxes that will not need to be paid until a later time, if at all. Nevertheless, ratepayers do get a benefit from the accelerated depreciation. This is accomplished through "normalization" and the use of a "deferred tax reserve". The deferred tax reserve for any particular asset reflects the amount of depreciation taken for tax purposes that exceeds the amount used in setting rates. This difference is then multiplied by a tax rate to yield the amount of deferred tax reserve. The combined deferred tax reserve on all of the utility's assets is, in turn, deducted from rate base in calculating the utility's revenue requirement, thus reducing rates.

On June 23, 2011, the Commission issued Resolution L-411A. Resolution L-411A establishes a 2010 Tax Act Memorandum Account for all cost-of-service rate regulated utilities that do not address the New Tax Law in a 2011 or 2012 test year GRC proceeding, to track the impacts of the New Tax Law. The 2010 Tax Act Memorandum Account will track on a CPUC-jurisdictional, revenue requirement basis: (a) decreases in each impacted utility's revenue requirement resulting from increases in its deferred tax reserve; and (b) other direct changes in revenue requirement resulting from taking advantage of the New Tax Law. The establishment of the 2010 Tax Act Memorandum Account does not change rates, nor guarantee that rates will be changed in the future.

This approach allows the Commission to determine at a future date whether rates should be changed, without having to be concerned with issues of retroactive ratemaking.

Request

In compliance with Resolution L-411A, GSWC is requesting authorization to establish the 2010TAMA. The 2010TAMA will track on a CPUC-jurisdictional, revenue requirement

basis the impacts of the New Tax Law not otherwise reflected in rates from April 14, 2011 until the effective date of the revenue requirement changes in GSWC's current General Rate Case A. 11-07-017 ("Memo Account Period"). GSWC will record in this memorandum account: (a) decreases in revenue requirement resulting from increases in deferred tax reserve; (b) offsets to reflect additional costs or expenses, not otherwise recovered in rates, incurred as a result of additional utility infrastructure investment enabled by the bonus depreciation provisions of the New Tax Law, to the extent allowed by Ordering Paragraph 5 of Resolution L-411A; and (c) amounts to reflect the impacts of any decrease in Section 199 deductions resulting from bonus depreciation taken, changes in working cash resulting from the New Tax Law, and any other direct changes in revenue requirement resulting from GSWC taking advantage of the New Tax Law. GSWC will establish sub-accounts within the 2010TAMA for each of its ratemaking districts, with separate Memo Account periods.

The 2010TAMA is a one-way balancing account. The 2010TAMA will not be used to recover any net revenue requirement increases.

Revisions to Preliminary Statement

For the reasons stated above, GSWC proposes to revise its Preliminary Statement to include Part WW, 2010 Tax Act Memorandum Account.

Memorandum Account Treatment

GSWC is aware that a memorandum account is not a guarantee of eventual recovery of expenses, nor is it carried as a regular account under the uniform system of accounts for water utilities. It is carried "off the books" as a memorandum account. Further, it is also known that Commission policy on memorandum account treatment has always been that the burden of proof of the reasonableness of expenses charged to the account is the responsibility of the utility requesting reimbursement of such expenses.

Tier Designation

This advice letter is submitted with a Tier 1 designation.

Effective Date

As stated in Resolution L-411A, the 2010 Tax Act Memorandum Account will have an effective date of April 14, 2011.

Protest And Responses

Anyone may respond to or protest this advice letter. A response supports the filing and may contain information that proves useful to the Commission in evaluating the advice letter. A protest objects to the advice letter 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 advice letter;

- (2) The relief requested in the advice letter 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 advice letter contain material error or omissions;
- (4) The relief requested in the advice letter is pending before the Commission in a formal proceeding; or
- (5) The relief requested in the advice letter requires consideration in a formal hearing, or is otherwise inappropriate for the advice letter process; or
- (6) The relief requested in the advice letter 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 shall provide citations or proofs where available to allow staff to properly consider the protest.

A response or protest must be made in writing or by electronic mail and must be received by the Water Division within 20 days of the date this advice letter is filed. The address for mailing or delivering a protest is:

Tariff Unit, Water Division, 3rd floor
California Public Utilities Commission,
505 Van Ness Avenue, San Francisco, CA 94102
E-mail: water_division@cpuc.ca.gov

On the same date the response or protest is submitted to the Water Division, the respondent or protestant shall send a copy by mail (or e-mail) to us, addressed to:

Golden State Water Company
ATTN: Ronald Moore
630 East Foothill Blvd.
San Dimas, CA 91773
Fax: 909-394-7427 or
E-mail: rkmoore@gswater.com

If you have not received a reply to your protest within 10 business days, contact this person at 909-394-3600 ext. 682.

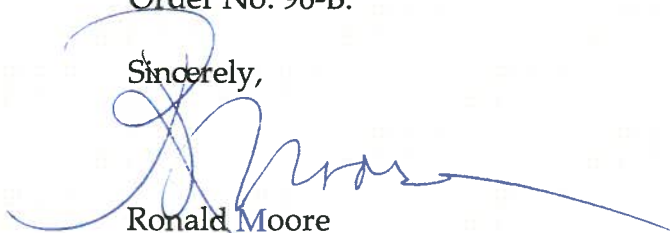
August 15, 2011

Cities and counties that need Board of Supervisors or Board of Commissioners approval to protest should inform the Water Division, 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.

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.

No individuals or utilities have requested notification of filing of tariffs. Distribution of this advice letter is being made to the attached service list in accordance with General Order No. 96-B.

Sincerely,



Ronald Moore
Senior Regulatory Analyst

c: Rahmi Kahlon, CPUC - Water Division
Danilo Sanchez, CPUC- Water Branch, DRA
Hani Moussa, CPUC- Water Branch, DRA

PRELIMINARY STATEMENTS

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(N)

WW. 2010 TAX ACT MEMORANDUM ACCOUNT

1. Purpose

The Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010 Memorandum Account ("2010 Tax Act Memorandum Account") is established in accordance with CPUC Resolution L-411A. The purpose of this memorandum account is to track on a CPUC-jurisdictional, revenue requirement basis the impacts of the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010 ("The New Tax Law") not otherwise reflected in rates from April 14, 2011 until the effective date of the revenue requirement changes in the Utility's next General Rate Case ("Memo Account Period"). The Utility shall record in this memorandum account: (a) decreases in revenue requirement resulting from increases in deferred tax reserve; (b) offsets to reflect additional costs or expenses, not otherwise recovered in rates, incurred as a result of additional utility infrastructure investment enabled by the bonus depreciation provisions of the New Tax Law, to the extent allowed by Ordering Paragraph 5 of Resolution L-411A; and (c) amounts to reflect the impacts of any decrease in Section 199 deductions resulting from bonus depreciation taken, changes in working cash resulting from the New Tax Law, and any other direct changes in revenue requirement resulting from the Utility's taking advantage of the New Tax Law.

The 2010 Tax Act Memorandum Account shall be used in determining whether any future rate adjustment is appropriate to reflect impacts of the New Tax Law during the Memo Account Period. This memorandum account shall not be used to recover any net revenue requirement increase recorded during the Memorandum Account Period. If, at the end of the Memo Account Period, this memorandum account reflects a net revenue requirement increase, the memorandum account shall be terminated without any impact on rates.

The following limits allowed by Ordering Paragraph 5 of Resolution L-411A apply to the additional needed utility infrastructure investments that may be tracked in the 2010 Tax Act Memorandum Account: (a) the property in which the investment is made must be Commission-jurisdictional; (b) the property in which the investment is made must itself be eligible for bonus depreciation; (c) at least 90% of the investment must have a tax depreciable life of at least 15 years, and any remaining investments must be ancillary to such investment; and (d) if a utility determines that it would be best to invest in something other than the typical types of projects included in general rate case type applications, the utility must file an application or advice letter seeking Commission approval in order to record the revenue requirement impact of that investment as an offset in the memorandum account.

(N)

(Continued)

PRELIMINARY STATEMENTS

(Continued)

Page 2 of 2

(N)

2. **Applicability**

The 2010 Tax Act Memorandum Account applies to each ratemaking area within GSWC's service areas tracking the revenue requirement impact of each change resulting from the New Tax Law

3. **Memorandum Account Entries**

The entries made to the 2010 Tax Act Memorandum Account may include the following:

- a. Debit for decrease in revenue requirement resulting from increases in deferred tax reserve.
- b. Credit for increase in revenue requirement resulting from the impact of any decrease in Section 199 deductions resulting from bonus depreciation taken.
- c. Credit or debit for increase or decrease, respectively, in revenue requirement resulting from impact of any calculations in the calculation of working cash resulting from the New Tax Law or from bonus depreciation taken.
- d. Credit or debit for increase or decrease, respectively, in revenue requirement resulting from any other direct change in revenue requirement resulting from the Utility's taking advantage of the New Tax Law.
- e. Credit for increase in revenue requirement resulting from additional Utility infrastructure investment consistent with the limitations set forth by Ordering Paragraph 5 of Resolution L-411A and detailed in Purpose of this Preliminary Statement.
- f. Balances in the Tax Memorandum Account will accrue interest at the 90-day commercial paper rate.

This is a memorandum account that is to be tracked "off balance sheet," and no general ledger entries are required at this time. At such time that the Commission rules that the Utility is required to make an adjustment to its revenue requirement and rates, as a result of the tax impacts not otherwise reflected in rates, the Utility will make the appropriate entries in its general ledger.

4. **Disposition**

In the Utility's next General Rate Case (GRC), or at such other time as ordered in that GRC decision, the Commission shall address the disposition of amounts (a) recorded in the 2010 Tax Act Memorandum Account and (b) forecast for the remainder of the Memo Account Period, and may cause any net revenue requirement decrease to be reflected in prospective rates.

(N)

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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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(Continued)

GOLDEN STATE WATER COMPANY
REGION I, II & III – SERVICE LIST

Sacramento Suburban Water Dist.
3701 Marconi Avenue – Suite 100
Sacramento, CA 95821
roscoe@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

Orange Vale Water Co
P. O. Box 620800
9031 Central Avenue
Orange Vale, CA 95662
swilcox@orangevalewater.com

City of Antioch
P. O. Box 5007
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pharrington@ci.antioch.ca.us

City of Brentwood
708 Third Street
Brentwood, CA 94513

Contra Costa County Water Agency
651 Pine Street
4th Floor Northwing
Martinez, CA 94553

General Manager
East Bay Municipal Utility District
375 – 11th Street, MS#804
Oakland, CA 94607
gbreaux@edmud.com

**Bay Point Project Area Committee
c/o Contra Costa County
Redevelopment Agency**
651 Pine Street – 4th Floor, North Wing
Martinez, CA 94553
mtoms@cd.cccounty.us

Konociti 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

Citrus Heights Water District
6230 Sylvan Road
Citrus Heights, CA 95610

California-American Water Co.
4701 Beloit Drive
Sacramento, CA 95838-2434
Dave.stephenson@amwater.com
Sherrene.chew@amwater.com

City of Folsom
50 Natoma Street
Folsom, CA 95630

Director
Sacramento County Water Agency
827-7th Street, Room 301
Sacramento, California 95814

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

City of Martinez
525 Henrietta Avenue
Martinez, CA 94553

Highlands Water Company
14580 Lakeshore Drive
Clearlake, CA 95422-8100

Local Agency Formation Commission
P. O. Box 2694
Granite Bay, CA 95746

Avila Beach County Water
192 San Miguel
Avila Beach, CA 93424

GOLDEN STATE WATER COMPANY
REGION I, II & III – SERVICE LIST

Community Services District

P. O. Box 6064
Los Osos, CA 93412
mfalkner@losososcads.org

Los Osos CSD

2122 - 9th Street
Los Osos, CA 93402

S & T Mutual Water Co.

P.O. Box 6391
Los Osos, CA 93412
dctolley@charter.net

Casitas Municipal Water District

P. O. Box 37
1055 Ventura Avenue
Oak View, CA 93022

Ventura River County Water Dist

409 Old Baldwin Road
Ojai, CA 93023
matt@vrcwd.com

Nipomo Community Services Dist.

P. O. Box 326
Nipomo, CA 93444

City of Santa Maria

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

Ventura County Water Works

P. O. Box 250
7150 Walnut Canyon Road
Moorpark, CA 93021

City Clerk

City of Ojai

P. O. Box 1570
Ojai, CA 93024

Sharon Goode, City Clerk

City of Clearlake

14050 Olympic Drive
Clearlake, CA 95422

City Attorney & City Clerk

City of Santa Maria

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Santa Maria, CA 93454

Cambria Community Services Dist.

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

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dwade@morro-bay.ca.us

San Luis Obispo City Water

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San Luis Obispo, CA 93403
chenderson@slocity.org

Meiners Oaks Water District

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mikeh2o@sbcglobal.net

City Manager

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Charles Baker, President

Rural Water Company

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Grover Beach, CA 93483
ruralwater@earthlink.net

Calleguas Municipal Water District

2100 Olsen Road
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staylor@calleguas.com

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City Attorney

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Clearlake, CA 95422

City Clerk & City Attorney

City of Guadalupe

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City Clerk & City Attorney

City of Simi Valley

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wzimmerm@simivalley.org
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720 9th Street
Sacramento, CA 95814

Herb Niederberger, Division Chief
Sacramento County
Department of Water Resources
827 7th Street, Room 301
Sacramento, CA 95814

County of Ventura
c/o County Clerk
800 South Victoria Avenue
Ventura, CA 93003

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

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jfarnkopf@hfh-consultants.com

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Santa Barbara, CA 93101

City of Cerritos
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P.O. Box 3130
Cerritos, CA 90703

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

City of Long Beach
Gerald R. Miller - City Manager
333 West Ocean Blvd. – 14th Floor
Long Beach, CA 90802

County Clerk
County of San Luis Obispo
County Government Center – Room 385
San Luis Obispo, CA 93408

County Counsel
County of San Luis Obispo
Room 386 - County Government Center
San Luis Obispo, CA 93408

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County of Contra Costa
P.O. Box 69
Martinez, CA 94553

Clerk of the Board of Directors
Hall Administration – 4th Floor
800 South Victoria Avenue
Ventura, CA 93009-1920

LAFCO
County Admin. Office #370
County Government Center
San Luis Obispo, CA 93482

City of Bellflower
Water Department
16600 Civic Center Drive
Bellflower, CA 90706

City of Compton
P.O. Box 5118
Compton, CA 90224

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

Mr. Timothy E. Wanamaker, City Administrator
City of Inglewood
One 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 Antonio Villaraigosa
City of Los Angeles
200 N. Spring Street – Room 303
Los Angeles, CA 90012

GOLDEN STATE WATER COMPANY
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Department of Water & Power
P O Box 51111
Los Angeles, CA 90051-0100

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nmamea@paramountcity.com

City of South Gate
Water Department
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South Gate, CA 90280
rdickey@sogate.org

Kevin Wilson
Director of Community Services & Water
City of Vernon
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Vernon, CA 90058

California Water Service Co.
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Torrance, CA 90505-5272
mduque@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

Park Water Company
P. O. Box 7002
Downey, CA 90241-7002

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

Tract 180 - Mutual Water Co.
4544 E. Florence Avenue
Cudahy, CA 90201

Central Basin MWD
Art Aguilar – General Manager
6252 Telegraph Road
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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

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

Steve Helvey, City Manager
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California Water Service
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2632 West 237th Street
Torrance, CA 90505-5272
hwind@calwater.com

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

Orchard Dale County
Water District
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Robert Kelley, Rev. Requirements
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Pico Rivera, CA 90660-0768

Suburban Water Systems
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Covina, CA 91724

Water Replenishment District
General Manager
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richardn@westbasin.org

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Cerritos, CA 90703

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City of Cudahy
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Cudahy, CA 90201

City Attorney & City Clerk
City of Downey
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Downey, CA 90241

City Clerk
City of Gardena
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205 W. Willowbrook Avenue
Compton, CA 90220

City Attorney & City Clerk
City of Culver City
9779 Culver Blvd.
Culver City, CA 90230

City Attorney & City Clerk
City of El Segundo
350 Main Street
El Segundo, CA 90245

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

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Inglewood, CA 90301

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AHaraksin@CityofLaMirada.org

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 Santa Fe Springs
11710 E. Telegraph Road
Santa Fe Springs, CA 90670
barbaraearl@santafesprings.org

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

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

Apple Valley Ranchos Water Co.
21760 Ottawa Road
P. O. Box 7005
Apple Valley, CA 92308

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

City Attorney & City Clerk
City of Lakewood
5050 N. Clark Avenue
Lakewood, CA 90714

City Attorney & City Clerk
City of Lawndale
14717 Burin Avenue
Lawndale, CA 90260
wmiliband@awattorneys.com

City Attorney & City Clerk
City of Paramount
16420 S. Colorado Avenue
Paramount, CA 90723

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

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

County of LA Waterworks Dist.
23533 West Civic Center Way
Malibu, CA 90265
Attn: Mark Carney
drydman@dpw.lacounty.gov

Dennis Cron
Director of Public Services
Town of Apple Valley
14955 Dale Evans Parkway
Apple Valley, CA 92307
dcron@applevalley.org

GOLDEN STATE WATER COMPANY
REGION I, II & III – SERVICE LIST

Barlen Mutual Water

P. O. Box 77
Barstow, CA 92311
barlenwater@hotmail.com

California Dept. of Forestry

7105 Airway Drive
Yucca Valley, CA 92284

Daggett Community Service

P.O. Box 308
Daggett, CA 92327

East Orange County Water

185 N. McPherson Road
Orange, CA 92869-3720

**Wally Leimgruber, Chairman
County Administration Center**

940 Main Street - #212
El Centro, CA 92243-2871

Joshua Basin Water District

P. O. Box 675
Joshua Tree, CA 92252

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
mvcasd@roadrunner.com

Park Water Company

9750 Washburn Road
Downey, CA 90241

San Gabriel County Water Co.

8366 Grand Avenue
Rosemead, CA 91770
Barbara@sqcwg.com

Serrano Water Dist. – Villa Park

18021 East Lincoln
Villa Park, CA 92667

Sunny Slope Water Co.

1040 El Campo Drive
Pasadena, CA 91107-5506

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

County Water

P. O. Box 5001
Victorville, CA 92393-5001

East Pasadena Water Co.

3725 Mountain View Avenue
Pasadena, CA 91107
Larry@epwater.com

**Jurg Heuberger, CEP, Executive Officer
LAFCO**

1122 W. State Street, Suite D
El Centro, CA 92243-2840

Juniper Riviera CWD

P.O. Box 386
Apple Valley, CA 92307
jrcwd@basicisp.net

Mariana Ranchos

9473 Manzanita Street
Apple Valley, CA 92308
marianacwd@verizon.net

Navajo Mutual Water Company

P. O. Box 392
Apple Valley, CA 92307

Rancheritos Water Co.

P. O. Box 348
Apple Valley, CA 92307

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

GOLDEN STATE WATER COMPANY
REGION I, II & III – SERVICE LIST

Victor Valley Water District
17185 Yuma
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

City of Duarte
1600 Huntington Drive
Duarte, CA 91010

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

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

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

City of Holtville
121 West Fifth Street
Holtville, CA 92250

Walnut Valley Water District
271 S. Brea Canyon Road
Walnut, CA 91789
jangelico@wvwd.com

Ms. Carol Goss, Chair
Water Issues Committee
Wrightwood Property Owners Assoc.
P.O. Box 487
Wrightwood, CA 92397
carol.goss@verizon.net

City of Arcadia Water Co.
P. O. Box 60021
240 W. Huntington Drive
Arcadia, CA 91066-6021
ttait@ci.arcadia.ca.us

City of Brawley Water Co.
400 Main Street
Brawley, CA 92227

City of Buena Park
6650 Beach Boulevard
Buena Park, CA 90620

City of Covina
125 East College Street
Covina, CA 91723-2199

City of El Centro Water Co.
307 W. Brighton
El Centro, CA 92244

City of Fullerton Water
Fullerton Water Department
303 W. Commonwealth Avenue
Fullerton, CA 92631
davids@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 Imperial
Water Department
420 S. Imperial Avenue
Imperial, CA 92251

GOLDEN STATE WATER COMPANY
REGION I, II & III – SERVICE LIST

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
ttracy@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
tdix@santa-ana.org

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

City of Upland
Water Department
460 N. Euclid
Upland, CA 91786
mwiley@ci.Upland.ca.us

City of Westminster
8200 Westminster Blvd.
Westminster, CA 92683

City Attorney
City of Arcadia
240 West Huntington Drive
Arcadia, CA 91006
cityattorneygeneralmailbox@ci.arcadia.ca.us

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
dslater@rutan.com

City of La Verne
Water Department
3660 "D" Street
La Verne, CA 91750

City of Monterey Park Water Co.
320 W. Newmark Avenue
Monterey Park, CA 91754

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

City of San Dimas
245 E. Bonita Avenue
San Dimas, CA 91773
kduran@ci.san-dimas.ca.us

City of Tustin Water
Attn: Finance
300 Centennial Way
Tustin, CA 92680

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

Yorba Linda Water District
P.O. Box 309
Yorba Linda, CA 92885-0309
kvec@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

GOLDEN STATE WATER COMPANY
REGION I, II & III – SERVICE LIST

City Attorney
City of Irwindale
5050 N. Irwindale Avenue
Irwindale, CA 91706

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

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

City Attorney
City of Monterey Park
320 W. Newmark Avenue
Monterey Park, CA 91754

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

City Attorney, Bonifacio Garcia
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

City Manager
City of Yorba Linda
P O Box 87014
Yorba Linda, CA 92885-8714

City Clerk
City of Barstow
222 E. Mountain View St – Suite A
Barstow, CA 92311
jcousino@barstow.ca.org

City Attorney
City of La Palma
7822 Walker
La Palma, CA 90680
jkuperberg@rutan.com

City Attorney
City of Los Alamitos
3191 Katella Avenue
Los Alamitos, CA 90720

City Attorney
City of Montclair
5111 Benito Avenue
Montclair, CA 91763
Der_robbinsholdaway@verizon.net

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

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

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

Assistant City Manager
City of San Dimas
245 E. Bonita Avenue
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City of Seal Beach
211 8th Street
Seal Beach, CA 90740
qbarrow@rwqlaw.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
SCarroll@ci.Claremont.ca.us

GOLDEN STATE WATER COMPANY
REGION I, II & III – SERVICE LIST

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

City Clerk
City of Duarte
1600 Huntington Drive
Duarte, CA 91010

City Clerk
City of Irwindale
5050 N. Irwindale Avenue
Irwindale, CA 91706
LindaK@ci.irwindale.ca.us

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

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

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

City Clerk
City of Rosemead
8838 Valley Blvd.
Rosemead, CA 91770

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

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

City Clerk
City of Yorba Linda
4845 Casa Loma Avenue
Yorba Linda, CA 92686

County of San Bernardino
Water & Sanitation Area
P.O. Box 5004
Victorville, CA 92393-5004

City Clerk
City of Cypress
5275 Orange
Cypress, CA 90630
dbasham@ci.cypress.ca.us

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

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

City Clerk
City of Los Alamitos
3191 Katella Avenue
Los Alamitos, CA 90720

City Clerk
City of Montclair
5111 Benito Avenue
Montclair, CA 91763
vsmith@ci.montclair.ca.us

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

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

City Clerk
City of Stanton
780 Katella Avenue
Stanton, CA 90680
bgreen@ci.stanton.ca.us

County Counsel
County of San Bernardino
385 N. Arrowhead Avenue – 4th Floor
San Bernardino, CA 92415-0140

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

GOLDEN STATE WATER COMPANY
REGION I, II & III – SERVICE LIST

Herschel T. Elkins
Asst. Attorney General
300 S. Spring Street
Los Angeles, CA 90013

Walnut Valley Water District
271 S. Brea Canyon Road
Walnut, CA 91789
mholmes@wvwd.com

Supervisor District 5
County of Contra Costa
P.O. Box 69
Martinez, CA 94553

Fred G. Yanney
Fulbright & Jaworski LLP
555 South Flower Street, 41st Floor
Los Angeles, CA 90071
fyanney@fulbright.com

**CALIFORNIA PUBLIC UTILITIES
COMMISSION
DIVISION OF WATER AND
AUDITS
Advice Letter Cover Sheet**

(Date Filed / Received Stamp by CPUC)

FILED

AUG 15 2011

PUBLIC UTILITIES COMMISSION
DIVISION OF WATER AND AUDITS

AL # 1454-WA	Date Mailed to Service List: 8/15/11	Requested Effective Date: 4/14/2011	Requested Tier: Tier 1
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Replacing AL#: 1454-W	Authorized by: L-411A	Compliance Filing? Yes X No	Rate Impact	\$	%
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The public has 20 days from Date Mailed (above) to protest this advice letter. If you chose to protest or respond to the advice letter, send Protest and/or Correspondence within 20 days to:

Director
Division of Water and Audits
505 Van Ness Ave.
San Francisco, CA 94102

and if you have email capability, also email to: water_division@cpuc.ca.gov

Your protest also must be served on the Utility (see attached advice letter for more information and grounds for protest)

Company Name: Golden State Water Company	CPUC Utility Number: WTA <u>133-W</u> WTB _____ WTC _____ WTD _____ SWR _____
Address: 630 East Foothill Blvd.	
City, State, Zip: San Dimas, CA 91773	

	Contact Name:	Phone No.	Fax No.	Email Address:
Filer	Ronald Moore	909-394-3600 ext. 682	909-394-7427	rkmoore@gswater.com
Alternate	Keith Switzer	909-394-3600 ext. 759	909-394-7427	kswitzer@gswater.com

Description:

- Advice letter is in compliance with Resolution No. L-411A
- Advice letter requests the establishment and implementation of the 2010 Tax Act Memorandum Account.
- n/a

(FOR CPUC USE ONLY)

WTS Budget/Activity/Type _____/_____/_____	Process as: <input type="checkbox"/> Tier 1 <input type="checkbox"/> Tier 2 <input type="checkbox"/> Tier 3
Project Manager: _____	20th Day _____ 30th Day _____
Analyst: _____	Suspended on: _____
Due Date: _____	Extended on: _____
Completion Date: _____	Resolution No.: _____
	AL/Tariff Effective Date: _____