FAS 106 (NPV) Ratepayer Comparison

($000		Yr	A Without Plan Changes (Δ) FAS 106 Expensed	B FAS106 Deferred	C Cumulated Deferred	D Total FAS 106		E With Plan Changes (Δ) FAS 106	F Cumulated Deferred	G Amortization	H FAS 106 Rates	I Annual Δ FAS106	J Operating Rev ($mil)
1		1993	480	237	237	717		717	237		480		151.9
2		1994	480	189	426	669		669	426		480	-	157.2
3		1995	507	245	671	752		752	671		507	27	165.1
4		1996	523	241	912	764		764	912		523	16	182.7
5		1997	551	534	1,446	1,085		1,085	1,446		551	28	195.3
6		1998	635	575	2,021	1,210		1,210	2,021		635	84	186.3
7		1999	675	709	2,730	1,384		1,384	2,730		675	40	202.9
8		2000	781	707	3,437	1,488		1,488	3,437		781	106	241
9		2001	885	749	4,186	1,634		1,634	4,186		885	104	242.9
10		2002	977	1,159	5,345	2,136		2,136	5,345		977	92	257.2
11		2003	1,180	1,501	6,846	2,681		2,681	6,846		1,180	203	266.4
12		2004	1,370	2,173	9,019	3,543		3,543	9,019		1,370	190	302.6
13		2005	1,392	2,269	11,288	3,661		2,043	9,790		1,526	156	309
14		2006	1,462	2,382	13,670	3,844		2,249	9,790		1,587	61	
15	1	2007	1,535	2,502	16,172	4,036		2,361	9,137	653	3,014	1,427	
16	2	2008	1,611	2,627	18,799	4,238		2,480	8,485	653	3,132	118	
17	3	2009	1,692	2,758	21,557	4,450		2,603	7,832	653	3,256	124	
18	4	2010	1,777	2,896	24,453	4,672		2,734	7,179	653	3,386	130	
19	5	2011	1,865	3,041	27,493	4,906		2,870	6,527	653	3,523	137	
20	6	2012	1,959	3,193	30,686	5,151		3,014	5,874	653	3,667	144	
21	7	2013	2,057	3,352	34,038	5,409		3,165	5,221	653	3,817	151	
22	8	2014	2,159	3,520	37,558	5,679		3,323	4,569	653	3,975	158	
23	9	2015	2,267	3,696	41,254	5,963		3,489	3,916	653	4,142	166	
24	10	2016	2,381	3,881	45,135	6,262		3,663	3,263	653	4,316	174	
25	11	2017	2,500	4,075	49,210	6,575		3,847	2,611	653	4,499	183	
26	12	2018	2,625	4,279	53,488	6,903		4,039	1,958	653	4,692	192	
27	13	2019	2,756	4,492	57,981	7,249		4,241	1,305	653	4,893	202	
28	14	2020	2,894	4,717	62,698	7,611		4,453	653	653	5,106	212	
29	15	2021	3,039	4,953	65,833	7,992		4,676	-	653	5,361	467	
						112,665		73,312		9,790	72,936		
			Projected using 5% annual increase						Difference			Difference	
			NPV- 1993 to 2021			37,994	(1)	26,607	11,387		23,377	14,617	
			Total Payments - 1993 to 2021			112,665	(2)	73,312	39,353		72,936	39,728	
			Ratepayer payments - 1993 tthru 2006			25,568	(3)	22,355	3,213		12,157	13,411	
			Ratepayer 2007 thru 2021			87,097	(4)	50,957	36,140		60,779	26,317	

Ratemaking Settlement 05-07-022	Settlement	Cal Water Filing	DRA
	680		
	791		
	893		
	1166		
	988		
	1400	1877	1055
	1526	2252	1106
	1587	2581	1126
	0.0%		
	2369		
	120		
	2249		

Exhibit 9