



CALIFORNIA WATER SERVICE COMPANY
1720 NORTH FIRST STREET
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March 30, 2018

Advice Letter No. 2300

CALIFORNIA WATER SERVICE COMPANY (U 60 W)

To The Public Utilities Commission of the State of California:

California Water Service Company (“Cal Water”) hereby transmits for filing Preliminary Statement AW for a new memorandum account, the “Cost of Capital Memorandum Account,” applicable to all regulated areas except Grand Oaks.

C.P.U.C.		Canceling C.P.U.C.
<u>Sheet No.</u>	<u>Title of Sheet</u>	<u>Sheet No.</u>
XXXXX-W	Preliminary Statement AW (Cost of Capital Memorandum Account (CoC MA))	[none]
XXXXX-W	Table of Contents (Page 4)	XXXXX-W
XXXXX-W	Table of Contents (Page 1)	XXXXX-W

Summary

Cal Water requests approval to add Preliminary Statement AW to open a new memorandum account, the “Cost of Capital Memorandum Account” (“CoC MA”), to track the difference between current rates, and rates based upon the new cost of capital adopted by the Commission in D.18-03-35 as if the new cost of capital had been in effect beginning January 1, 2018.

The CoC MA is applicable to all of Cal Water’s regulated areas except Grand Oaks. This advice letter is submitted as a Tier 1 compliance filing with an effective date of January 1, 2018.

Discussion

As required under the Water Rate Case Plan, Cal Water submitted its application for a new cost of capital in April 2017 (A.17-04-006). Cal Water’s application was consolidated with the applications of the three other largest Class A water companies under the combined docket of A.17-04-001 et al.

On February 21, 2018, an Administrative Law Judge’s Ruling Directing Parties to Establish Memorandum Accounts (“2/21/18 Ruling”) ordered that:



1. The motion of the Office of Ratepayer Advocates for a Presiding Officer’s Ruling requiring each of Golden State Water Company, San Jose Water Company, Cal-American Water Company and California Water Services Company to establish a memorandum account to track the difference between current water rates and finally adopted water rates is granted.

2. The memorandum accounts required by this order shall be effective as of January 1, 2018.

Pursuant to the 2/21/18 Ruling, Cal Water proposes to add Preliminary Statement AW to its tariff to open the Cost of Capital Memorandum Account, effective January 1, 2018.

Requested Effective Date

This advice letter is submitted as a Tier 1 submission consistent with Water Industry Rule 7.3.1(3). Cal Water requests an effective date of **January 1, 2018**.

Notice

Customer Notice: This is a Tier 1 compliance filing consistent with Water Industry Rule 7.3.1(3). Water Industry Rule 3.2 of General Order 96-B indicates that this kind of Tier 1 filing does not require customer notice.

Service List: In accordance with General Order 96-B, General Rules 4.3 and 7.2, and Water Industry Rule 4.1, a copy of this advice letter will be mailed or electronically transmitted on **March 30, 2018** to competing and adjacent utilities and other utilities or interested parties having requested such notification.

Response or Protest

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



CALIFORNIA WATER SERVICE COMPANY

Advice Letter 2300 – Cost of Capital Memo Account

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(6) The relief requested in the advice letter is unjust, unreasonable, or discriminatory (provided such a protest may not be made where it would require relitigating 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
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 Cal Water at the following address:

Natalie Wales
California Water Service Company
1720 North First Street,
San Jose, California 95112
E-mail: nwales@calwater.com

Cities and counties requiring Board of Supervisors or Board of Commissioners approval to protest should inform the Water Division within the 20-day protest period so 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 advice letter process does not provide for any responses, protests or comments, except for the utility's reply, after the 20-day comment period.

Replies: The utility shall reply to each protest and may reply to any response. Each reply must be received by the Water Division within 5 business days after the end of the protest period and shall be served on the same day to the person who filed the protest or response. If you have not received a reply to your protest within 10 business days, contact California Water Service Company at 408/367-8200.



CALIFORNIA WATER SERVICE COMPANY

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CALIFORNIA WATER SERVICE COMPANY

/s/

Natalie Wales

Director of Regulatory Policy & Compliance

Enclosures

cc: Ting-Pong Yuen, ORA



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1720 NORTH FIRST STREET
SAN JOSE, CA 95112 • (408) 367-8200 • F (408) 367-8428

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- (3) The analysis, calculations, or data in the advice letter contain material error or omissions;
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CALIFORNIA WATER SERVICE COMPANY

Advice Letter 2300 – Cost of Capital Memo Account

Page 4

(6) The relief requested in the advice letter is unjust, unreasonable, or discriminatory (provided such a protest may not be made where it would require relitigating a prior order of the Commission.)

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California Public Utilities Commission,
505 Van Ness Avenue, San Francisco, CA 94102
water_division@cpuc.ca.gov

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CALIFORNIA WATER SERVICE COMPANY

Advice Letter 2300 – Cost of Capital Memo Account

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CALIFORNIA WATER SERVICE COMPANY

/s/

Natalie Wales

Director of Regulatory Policy & Compliance

Enclosures

cc: Ting-Pong Yuen, ORA

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The following listed tariff sheets contain all effective rates and rules affecting the rates and service of the Utility together with information relating thereto:

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Page 6	Rate Schedules - District Specific			11635-W
Page 7	Rate Schedules - District Specific			11634-W
Page 8	Rate Schedules - District Specific			11633-W
Page 9	Rate Schedules - District Specific			11632-W
Page 10	Rate Schedules - District Specific			11631-W
Page 11	Service Area Maps			11618-W
Page 12	Rules			11621-W
Page 13	Rules			11304-W
Page 14	Sample Forms			11409-W
Page 15	Sample Forms			2926-W-W

(continued)

(To be inserted by utility)
 Advice Letter No. 2300
 Decision No. _____

Issued by
PAUL G. TOWNSLEY
 Name
Vice President
 TITLE

(To be inserted by CPUC)
 Date Filed _____
 Effective _____
 Resolution No. _____

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Preliminary Statements

<u>Sheet</u>	<u>Subject Matter</u>	<u>Service Area</u>	<u>CPUC Sheet No.</u>
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AI	Chromium 6 Memorandum Account (CHROMIUM-6 MA)		11317-W
AJ	Low-Income Ratepayer Assistance Balancing Account (LIRA BA)		9671-W
AK	2012 GRC Interim Rate Memorandum Account (2012 IRMA)		10101-W
AL	Drought Memorandum Account (DRMA)		10208-W
AM	Rate Support Fund Balancing Account (RSF BA)		11316-W
AN	Infrastructure Memorandum Account (IMA)		10447-W
AO	Memorandum Account Water Contamination (WCL MA)		10448-W
	Litigation		
AP	General District Balancing Accounts (District BAs)		10449-W
AQ	East Los Angeles Memorandum Account (ELA MA)		10450-W
AR	Sales Reconciliation Mechanism Balancing Account (SRM BA)		10467-W
AS	Asbestos Remediation Memorandum Account		
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AT	School Lead Testing Memorandum Account (SLTMA)		11359-W
AU	Phase 1 Sites Reservoir Memorandum Account (PHASE 1 SITES MA)		11468-W (T)
AV	2018 Tax Accounting Memorandum Account (TAMA)		11626-W
AW	Cost of Capital Interim Rate Memorandum Account (COC IMA)		XXXXX-W (N)

(continued)

(To be inserted by utility)
 Advice Letter No. 2300
 Decision No. _____

Issued by
PAUL G. TOWNSLEY
 Name
Vice President
 TITLE

(To be inserted by CPUC)
 Date Filed _____
 Effective _____
 Resolution No. _____

Preliminary Statement
(continued)

(N)

AW. Cost of Capital Interim Rate Memorandum Account (COC IMA)

1. PURPOSE: To track the difference between the rates in effect beginning January 1, 2018, and the rates that would have been charged if the new cost of capital adopted in A.17-04-001 et al. (D.18-03-035) had been in effect.
2. APPLICABILITY: Applicable to all regulated areas served by California Water Service Company, except Grand Oaks.
3. ACCOUNTING PROCEDURE: The memorandum account will reflect the following entries:
 - a. Revenue based on rates in effect beginning January 1, 2018, until rates reflecting the new cost of capital go into effect.
 - b. Revenue based on rates beginning January 1, 2018 as if the new cost of capital had been in effect, until rates reflecting the new cost of capital go into effect.
 - c. The difference between a. and b., above.
 - d. Interest calculated based on the average balance in each segment of the account multiplied by 1/12th of the most recent month's annual interest rate on Commercial Paper (prime, 90-day), published in Federal Reserve Statistical Release H-15.
4. DISPOSITION: After the Commission adopts a final decision in A.17-04-001 et al., the memorandum account will be adjusted to reflect the actual difference and the balance shall be trued-up in accordance with Commission rules.

(End)

(N)

(To be inserted by utility)
Advice Letter No. 2300
Decision No. _____

Issued by
PAUL G. TOWNSLEY
Name
Vice President
Title

(To be inserted by CPUC)
Date Filed _____
Effective _____
Resolution No. _____



Antelope Valley District

ADVICE LETTER FILING MAILING LIST

PER SECTION III (G) OF GENERAL ORDER NO. 96-A

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PER SECTION III (G) OF GENERAL ORDER NO. 96-A

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Bay Area Region

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Bay Area Region

ADVICE LETTER FILING MAILING LIST
PER SECTION III (G) OF GENERAL ORDER NO. 96-A

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Bear Gulch District

ADVICE LETTER FILING MAILING LIST
PER SECTION III (G) OF GENERAL ORDER NO. 96-A

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Chico District

ADVICE LETTER FILING MAILING LIST
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Redwood City Water Department
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JOE LOCOCO, DEPUTY DIRECTOR OF
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Dixon District

ADVICE LETTER FILING MAILING LIST
PER SECTION III (G) OF GENERAL ORDER NO. 96-A

FINANCE DEPARTMENT

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GENERAL MANAGER
Solano Irrigation District
508 Elmira Rd
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Dominguez District

ADVICE LETTER FILING MAILING LIST
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East Los Angeles District

ADVICE LETTER FILING MAILING LIST

PER SECTION III (G) OF GENERAL ORDER NO. 96-A

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Hermosa-Redondo District

ADVICE LETTER FILING MAILING LIST

PER SECTION III (G) OF GENERAL ORDER NO. 96-A

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Kern River Valley District

ADVICE LETTER FILING MAILING LIST
PER SECTION III (G) OF GENERAL ORDER NO. 96-A

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King City District

ADVICE LETTER FILING MAILING LIST
PER SECTION III (G) OF GENERAL ORDER NO. 96-A

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Livermore District

ADVICE LETTER FILING MAILING LIST
PER SECTION III (G) OF GENERAL ORDER NO. 96-A

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Los Altos District

ADVICE LETTER FILING MAILING LIST
PER SECTION III (G) OF GENERAL ORDER NO. 96-A

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Santa Clara Valley Water District
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Los Altos District

ADVICE LETTER FILING MAILING LIST
PER SECTION III (G) OF GENERAL ORDER NO. 96-A

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Marysville District

ADVICE LETTER FILING MAILING LIST
PER SECTION III (G) OF GENERAL ORDER NO. 96-A

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Oroville District

ADVICE LETTER FILING MAILING LIST
PER SECTION III (G) OF GENERAL ORDER NO. 96-A

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Palos Verdes District

ADVICE LETTER FILING MAILING LIST
PER SECTION III (G) OF GENERAL ORDER NO. 96-A

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ADVICE LETTER FILING MAILING LIST
PER SECTION III (G) OF GENERAL ORDER NO. 96-A

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Selma District

ADVICE LETTER FILING MAILING LIST
PER SECTION III (G) OF GENERAL ORDER NO. 96-A

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ADVICE LETTER FILING MAILING LIST
PER SECTION III (G) OF GENERAL ORDER NO. 96-A

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ADVICE LETTER FILING MAILING LIST
PER SECTION III (G) OF GENERAL ORDER NO. 96-A

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Westlake District

ADVICE LETTER FILING MAILING LIST
PER SECTION III (G) OF GENERAL ORDER NO. 96-A



Willows District

ADVICE LETTER FILING MAILING LIST
PER SECTION III (G) OF GENERAL ORDER NO. 96-A

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