

Approved by the CPUC

Preliminary Statement  
(continued)

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**AV. 2018 Tax Accounting Memorandum Account (TAMA)**

1. Purpose: The purpose of the 2018 Tax Accounting Memorandum Account (TAMA) is to track on a CPUC-jurisdictional revenue requirement basis the impacts of the "2018 Tax Cuts and Jobs Act" (TJCA) not otherwise reflected in rates from January 1, 2018 until the effective date of revenue requirement changes adopted in Cal Water's next general rate case (Memo Account Period).
2. General Information: Cal Water shall record in the TAMA realized increases or decreases in its CPUC-jurisdictional revenue requirement resulting from the TJCA. The Memo Account shall be used in determining whether any rate adjustment is necessary to reflect impacts of the TJCA during the Memo Account Period.
3. Territory: All tariffed service areas of California Water Service Company.

Memo Account Entries: The entries in the Memo Account may include the following:

- a. Realized decreases in revenue requirement resulting from the TCJA during the Memo Account Period.
  - b. Realized increases in revenue requirement resulting from the TCJA during the Memo Account Period.
  - c. Balances in the Memo Account will accrue interest at the 90-day commercial paper rate.
4. Disposition of Memo Account Balance: In Cal Water's next general rate case, or at such other time as ordered by the Commission, the balance in the Memo Account shall be addressed and rates shall be adjusted accordingly, as appropriate.

(End)

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(To be inserted by utility)  
Decision Letter No. 2292  
Decision No.                     

Issued by  
PAUL G. TOWNSLEY  
Name  
Vice President  
Title

(To be inserted by CPUC)  
Date Filed 12/29/2017  
Effective 1/1/2018  
Resolution No.