





April 11, 2019

**Advice Letter No. 2339-A**

To the California Public Utilities Commission:

California Water Service Company (“Cal Water”) respectfully submits this Tier 1 advice letter requesting authority to make the changes in its tariff as described below.

New/Revised CPUC		Cancelling CPUC	
Sheet No.	Title of Sheet	Schedule No.	Sheet No.
xxxxx-W	Additional Surcharges/Surcredits Page 1	AS	xxxxx-W
WITHDRAWN	Additional Surcharges/Surcredits Page 2	AS	xxxxx-W
xxxxx-W	Table of Contents Page 1		xxxxx-W
xxxxx-W	Table of Contents Page 5		xxxxx-W

**Summary**

This advice letter requests amortization of the Water Revenue Adjustment Mechanism and Modified Cost Balancing Account (“WRAM/MCBA”) net balances as of December 31, 2018, for all Class A areas except Bakersfield (this also excludes Grand Oaks, a Class D system). For the reasons discussed below, separate surcharges are proposed for the former standalone districts consolidated into regions in Cal Water’s last GRC (D.16-12-042).

Accordingly, Cal Water requests WRAM/MCBA amortization for the following areas: Antelope Valley, Bayshore, Bear Gulch, Chico, Dixon, Dominguez, East Los Angeles, Hermosa-Redondo, Kern River Valley, King City, Livermore, Los Altos, Marysville, Oroville, Palos Verdes, Redwood Valley – Coast Springs, Redwood Valley – Lucerne, and Redwood Valley – Unified, Salinas, Selma, Stockton, Visalia, Westlake, and Willows. (Cal Water will file a separate advice letter to request amortization of Bakersfield’s net WRAM/MCBA balance in October.)

This supplemental requests the following changes from Advice Letter 2339:

- Corrected amortization dates: The date ranges in the tariff have been corrected to reflect the full amortization periods.
- Modified proposal for Palos Verdes: For all 2018 WRAM/MCBA balances associated with this area, apply a credit per CCF over 12 months starting 4/15/19. Due to an existing surcharge for old WRAM/MCBA balances that will continue for the first 6 months, customers will effectively experience a lower net surcharge for 6 months, and then a credit per CCF for the following 6 months. (This more traditional approach for amortizing this area’s 2018 WRAM/MCBA balance replaces the complicated proposal in the original filing.)
- Correcting WRAM/MCBA balances for two consolidated regions: This supplement more appropriately allocates the deferred amounts from the 2017 WRAM/MCBA balances (due to the 10% cap) among the old districts in the Bay Area Region (“BAR”) and the Los Angeles County Region (“LAR”). Certain



portions of those balances are attributable just the RDV-Lucerne area of the BAR, and the Antelope area of LAR, because they incurred prior to consolidation. This reallocation results in changes to the WRAM/MCBA charges and credits of all old districts in the BAR and LAR areas.

- Updated amortization approach for Redwood Valley–Coast Springs: The credit for RDV-CS has been recalculated to use the more traditional approach of returning funds to customers as a fixed credit per month, rather than a credit per CCF.

Cal Water requests an effective date of **April 15, 2019** for the WRAM surcharges/credits proposed in this Tier 1 filing.

### **Background**

On February 28, 2008, the Commission issued D.08-02-036, which in part adopted a WRAM Settlement Agreement between Cal Water, DRA, and TURN filed on June 15, 2007.

This advice letter filing proposes to respond to the following provisions of the WRAM Settlement Agreement (adopted in Ordering Paragraph 1 of D.08-02-036):

IX.3) Parties agree that, in each district, the balance in the WRAM will offset the balances in the MCBAs in the following manner:

- a. Reporting Requirements: By April 1<sup>st</sup> of each year, Cal Water will provide the Water Division (with a copy to DRA) with a written report on the status of the WRAM and MCBAs as described herein.
- b. WRAM: The written report will include a section on the WRAM in each district showing the revenue over- or under-collection with respect to the Actual (or recorded) water sales as of December 31<sup>st</sup> of the preceding calendar year. Differences between Actual Revenues and Adopted Revenues will be tracked in the WRAM and accrue interest at the 90 day commercial paper rate.
- c. MCBA: The written report will include a section on the MCBA's in each district comparing Actual MCBA Costs with Adopted MCBA costs as of December 31<sup>st</sup> of the preceding calendar year. Differences between Actual Costs and Adopted Costs will be tracked in the MCBAs and accrue interest at the 90-day commercial paper rate.
- d. If this report shows that the combined over- or under-collection for the WRAM or the MCBAs in any district exceed 2.5% of the district's total recorded revenue requirement for the prior calendar year, Cal Water will file an advice letter within 30 days that amortizes the balance in both of the accounts in the district.

Differences from Preliminary Statement M: The adopted revenues shown on the Preliminary Statement M for each ratemaking area identify forward-looking annual revenues. This annual true-up submission addresses adopted revenue from the last calendar year. In order to have a comparison of the correct time frame, Cal Water booked the adopted revenues pro-rated for each advice letter's effective date. Additionally, the pro-rated adopted revenue reflects lag days in Cal Water's billing cycle. As a result of this pro-ration, the adopted revenue shown in Cal Water's report is different than the amount in the Preliminary statement M. The lag days are calculated based on a method previously authorized by the Commission.



MCBA Issues: The WRAM balance is allocated 100% to metered customers. The MCBA balance applies to both flat-rate and metered customers. For districts with flat-rate customers, Cal Water allocates the MCBA balance to flat-rate and metered customers using their relative share of the present revenue. The WRAM Settlement Agreement also stipulates that significant changes in water purchases, defined as a change that is greater than 10%, require additional explanations in true-up filings. The Variance Analysis for this submission is provided as Appendix 2.

Compliance with D.12-04-048: In April 2012, the Commission adopted a decision modifying various aspects of the true-up process, in response to changes proposed by Cal Water and other companies. D.12-04-048 allows companies the option to amortize a net balance (positive or negative) that is less than 2% of a ratemaking area's last adopted revenue requirement. If the combined net balance deviates by 2% or more in either direction, however, the company is required to amortize the balance as follows:

Net balances of 2%-5%: 12-month amortization.

Net balances of 5%-15%: 18-month amortization.

Net balances of 15%-30%: an amortization period of between 19 and 36 months.

Net balances over 30%: 36-month amortization.

Furthermore, Ordering Paragraph 3 of D.12-04-048 applies "a cap on total net WRAM/MCBA surcharges of 10% of the last authorized revenue requirement." For Cal Water, this cap begins to apply to WRAM/MCBA balances incurred in calendar year, 2014.<sup>1</sup> The proposed amortizations in this submission are consistent with all of these aspects of D.12-04-048, as discussed below.

Information-Only WRAM Submission: On November 30, 2018, Cal Water made an Information-Only filing, IF #47, detailing the WRAM and MCBA data for nine months. This filing includes an updated twelve months of WRAM and MCBA data along with the variance analysis.

### **Request for Amortization**

Included in this filing is a table detailing the net balances for the WRAM/MCBA accounts for each district as of December 31, 2018. Cal Water is authorized to accrue interest on this balance based on the 90-day commercial paper rate, and to continue to earn interest on the uncollected balance. The amount used to determine the surcredit and surcharge calculation is the net balance on December 31, 2018, plus compounded interest amounts accrued over the duration of the amortization, up to the 10% cap discussed below.

Ten Percent Cap on WRAM Recovery: The 10% cap established in Ordering Paragraph 3 of D.12-04-048 compares the net WRAM/MCBA balances sought for amortization to the last authorized revenue requirement. Amounts above the cap must be deferred for later recovery.

Balances Included in this Filing: In addition to the net WRAM and MCBA balances for calendar year 2018, Cal Water proposes including the following:

- (1) Uncollected revenue from the existing surcharges for the 2016 and 2017 true-up balance due to sales decline; and

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<sup>1</sup> OP 3 states that "WRAM/MCBA account balances incurred prior to calendar year, 2014, continue to be amortized under the adopted amortization schedule without being subject to the surcharge cap." D.12-04-048 on p.42.



- (2) Over/under-collected balances from the 2016 true-up where the billing stopped after the specified amortization period.
  - a. Cal Water receives Commission authority to amortize accounts over a specific time period. Cal Water's billing system then implements the surcharge or credit for the given duration. When the system stops billing the surcharge or credit, there will be an under-collected or over-collected balance due to deviations in actual sales from adopted sales. These balances are different from those described in Item (1), above. While Item (1) addresses under/over-collected revenues associated with existing surcharges and credits, Item (2) addresses under/over-collected revenues associated with surcharges and credits that have already stopped.
- (3) The deferred WRAM/MCBA balances for those districts that exceeded the 10% cap limitation in the 2018 filing for WRAM/MCBA balances incurred in 2017 and earlier. These districts were Chico, Kern River Valley, Livermore, Selma, Stockton, Antelope Valley and Redwood Valley – Lucerne.

Recently Consolidated Ratemaking Areas: Effective January 1, 2017, D.16-12-042 authorized the consolidation of several districts into three regions for ratemaking purposes: the Bay Area Region (Bayshore and Redwood Valley (Coast Springs, Lucerne, and Unified); the Monterey Region (King City and Salinas); and the Los Angeles County Region (Antelope Valley and Palos Verdes).

- D.16-12-042 also required that the WRAM balances for the standalone districts that were incurred prior to 2017 must continue to apply to the customers of the original, standalone districts, and cannot be folded into the WRAM balances for the ratemaking region. Accordingly, each standalone district has residual and/or deferred amounts from previous WRAM/MCBA years that must be amortized.
- In addition to the historical WRAM balances, each region also incurred a WRAM/MCBA balance in 2018. Because WRAM surcharges are calculated on a per-CCF basis, the portion of the regional WRAM balance for a particular standalone district reflects that district's proportional sales.
- Cal Water then took the outstanding net WRAM balance for each standalone district, took into account ongoing WRAM surcharges, and applied the 10% cap.
- Calculating a 10% cap based on the last authorized revenue requirements of the "regional" ratemaking regions would result in very high surcharges for customers in the smaller standalone districts. Instead, Cal Water proposes to calculate caps for the standalone districts as if they had not been consolidated. Solely for the purposes of WRAM amortization, Cal Water calculated a 10% cap based on what Cal Water estimated the revenue requirement in 2018 would have been for each standalone district according to data provided, for informational purposes only, in attachments to D.16-12-042.
- As with other districts, WRAM/MCBA balances above the imputed 10% caps were then deferred for future recovery.

WRAM Deferrals for 2018 Balances: Applying the imputed 10% cap to the WRAM/MCBA balances incurred through the end of 2018 results in WRAM deferrals for the following areas: Dixon, Kern River Valley, and Redwood Valley-Lucerne.



Adjustment for the Dixon District: Through Advice Letter 2310, Cal Water reduced rates in all of its Class A districts, effective July 1, 2018, reflecting lower revenue requirements to account for a decrease in the authorized cost of capital, and a decrease in the corporate tax rate resulting from the Tax Cuts and Jobs Creation Act of 2017.

In the Dixon District, applying the 10% cap to the new, lower revenue requirement precludes recovery of the entire 2018 WRAM/MCBA balance. In addition, the existing surcharge intended to recover Dixon's 2017 WRAM/MCBA balance over 24 months must be reduced. For the last year (4/15/2019-4/14/2020), the existing surcharge must be reduced from \$0.7352 per CCF to \$0.6928 per CCF to stay within the 10% cap. The remainder of the 2017 WRAM/MCBA balance, as well as the entire 2018 WRAM/MCBA balance, must be deferred for future recovery.

Delay for the Bakersfield District: Since 2016, amortization of the WRAM/MCBA balances for the Bakersfield District have been deferred to October of each year. Cal Water proposes to continue this approach, and therefore does not include the Bakersfield District in this amortization request.

#### **Requested Effective Date**

Under General Order 96-B, Water Industry Rule 7.3.1, as modified by Resolution W-4664, this is a Tier 1 advice letter. The effectiveness is subject to refund pending the Commission staff's determination that the filing complies with the standard practice and that the surcharge/surcredit calculations are correct. Cal Water requests an effective date of **April 15, 2019**.

#### **Notice**

Customer Notice – Customer notice of Tier 1 advice letters is not required under General Order 96-B, General Rule 7.3.1.

Service Lists – In accordance with General Order 96-B, General Rule 4.3 and 7.2 and Water Industry Rule 4.1, a copy of this supplemental advice letter will be mailed or electronically transmitted on **April 11, 2019**, 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
- (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.)



**CALIFORNIA WATER SERVICE COMPANY**

Advice Letter 2339-A, WRAM/MCBA Amortization

Page 7

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 advice letter process does not provide for any responses, protests or comments, except for the utility's reply, after the 20-day comment period. The address for mailing or delivering a protest is:

Tariff Unit, Water Division, 3<sup>rd</sup> floor  
California Public Utilities Commission,  
505 Van Ness Avenue, San Francisco, CA 94102  
[water\\_division@cpuc.ca.gov](mailto: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:

Natalie Wales  
California Water Service Company  
1720 North First Street,  
San Jose, California 95112  
Fax 408/367-8566 or  
E-mail [Nwales@calwater.com](mailto:Nwales@calwater.com)

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.

**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

/s/

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Natalie Wales  
Director of Regulatory Policy

cc: Ting-Pong Yuen, Public Advocates Office

**Table of Contents - Page 1**

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

<u>Sheet</u>	<u>Subject Matter</u>	<u>Service Area</u>	<u>Schedule No.</u>	<u>CPUC Sheet No.</u>
	Title Page			5613-W
	Table of Contents			
Page 1	Table of Contents			XXXXX-W (C)
Page 2	Preliminary Statements			12048-W
Page 3	Preliminary Statements			12054-W
Page 4	Preliminary Statements			12017-W
Page 5	Rate Schedules - All Districts			XXXXX-W (C)
Page 6	Rate Schedules - District Specific			12041-W
Page 7	Rate Schedules - District Specific			12035-W
Page 8	Rate Schedules - District Specific			12047-W
Page 9	Rate Schedules - District Specific			12023-W
Page 10	Rate Schedules - District Specific			12053-W
Page 11	Service Area Maps			12029-W
Page 12	Rules			11860-W
Page 13	Rules			11643-W
Page 14	Sample Forms			11859-W
Page 15	Sample Forms			2926-W

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 Advice Letter No. 2339-A  
 Decision No. \_\_\_\_\_

Issued by  
GREG A. MILLEMAN  
 Name  
Vice President  
 TITLE

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 Effective \_\_\_\_\_  
 Resolution No. \_\_\_\_\_



**Table of Contents - Page 5**

Rate Schedules

<u>Sheet Subject Matter</u>	<u>Service Area</u>	<u>Schedule No.</u>	<u>CPUC Sheet No.</u>
<u>Rate Schedules:</u>			
<b>ALL DISTRICTS</b>			
Service to Company Employees		ED-1	5168-W
Surcharge to Fund Public Utilities Commission Reimbursement Fee		UF	11632-W
Rate Support Fund		RSF	11862-W
Low Income Ratepayer Assistance			
Page 1		LIRA	11325-W
Page 2		LIRA	10371-W
Page 3		LIRA	11809-W
PBOP Surcharge		PB	7049-W
Additional Surcharges/Surcredits			
Page 1		AS	XXXXX-W (C)
Page 2		AS	XXXXX-W (C)
Page 3		AS	11803-W
Page 4		AS	12019-W
Fire Flow Testing Charge		FF	8597-W
Construction and Temporary Metered Service			
Page 1		9-CM	11514-W
Page 2		9-CM	11513-W
Schedule 14.1			
Page 1		14.1	11052-W
Page 2		14.1	10760-W
Page 3		14.1	11051-W
Page 4		14.1	10758-W
Page 5		14.1	10757-W
Page 6		14.1	10756-W
Page 7		14.1	11050-W
Page 8		14.1	11049-W
Page 9		14.1	11048-W
Page 10		14.1	11047-W
Page 11		14.1	11046-W
Page 12		14.1	11045-W
Page 13		14.1	11044-W
Page 14		14.1	11043-W
Page 15		14.1	11122-W
Page 16		14.1	11041-W
Private Fire Protection Service			
Page 1		AA-4	11629-W
Page 2		AA-4	11630-W

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 Decision No. \_\_\_\_\_

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 Resolution No. \_\_\_\_\_

**Schedule No. AS**  
**ADDITIONAL SURCHARGES/SURCREDITS**

Page 1

**1. WRAM/MCBA Surcharges and Surcredits**

The purpose of the Water Revenue Adjustment Mechanisms (WRAMs) and Modified Cost Balancing Accounts (MCBAs) (together, WRAM/MCBA) is to track water revenues and production-related costs as part of a comprehensive conservation framework adopted by the Commission and implemented in 2008. A net balance in a WRAM/MCBA account conservation framework adopted by the Commission and implemented in 2008. A net balance in a WRAM/MCBA account represents an over-collection or under-collection of the revenues authorized by the Commission.

Each year, the net WRAM/MCBA balance for an area may be "amortized," meaning that surcharges or surcredits may be applied to customer bills to bring the balance back to zero.

The "WRAM surcharge" for metered customers is a charge that is applied to each 100 cubic feet (or Ccf) of water usage.

The "WRAM surcredit" is a fixed credit that is applied on a monthly basis, and is identified in the table below as a negative number.

District	2016 Balance (AL 2258)			2017 Balance (AL 2303-A & 2315)			2018 Balance (AL 2339-A)			
	Surcharge (\$/CCF)	Effective Dates	# of Mos.	Surcharge (\$/CCF)	Effective Dates	# of Mos.	Surcharge (\$/CCF)	Effective Dates	# of Mos.	
Antelope Valley	\$0.8548	4/15/2017 - 2/14/2020	34			(D)	\$0.3513	4/15/2019-4/14/2020	12	(N)
Bakersfield				\$0.2354	10/1/2018 - 3/31/2020	18				
BKD Flat Rate				\$-1.50/month	10/1/2018 - 3/31/2020	18				
Bayshore						(D)	-\$0.66/month	4/15/2019-4/14/2020	12	(N)
Bear Gulch				\$0.5514	4/15/2018 - 10/14/2019	18	\$0.3914	4/15/2019-4/14/2020	12	(N)
Chico			(D)			(D)	\$0.2551	4/15/2019-11/14/2020	19	(N)
Dixon				\$0.6928	4/15/2019 - 4/14/2020	(R)				
Dominguez			(D)	\$0.2762	4/15/2018 - 10/14/2019	18	\$0.2060	4/15/2019-10/14/2020	18	(N)
East Los Angeles				\$0.2582	4/15/2018 - 10/14/2019	18	\$0.2588	4/15/2019-4/14/2020	12	(N)
Hermosa Redondo				\$0.3943	4/15/2018 - 10/14/2019	18	\$0.3474	4/15/2019-10/14/2020	18	(N)
Kern River Valley			(D)			(D)	\$2.2848	4/15/2019-4/14/2020	12	(N)
King City			(D)	\$0.2621	4/15/2018 - 10/14/2019	18	\$0.1572	4/15/2019-4/14/2020	12	(N)
Livermore			(D)			(D)	\$0.2186	4/15/2019-10/14/2020	18	(N)
Los Altos				\$0.3766	4/15/2018 - 10/14/2019	18	\$0.1574	4/15/2019-4/14/2020	12	(N)
Marysville						(D)	\$0.1389	4/15/2019-4/14/2020	12	(N)
Oroville				\$0.4301	4/15/2018 - 10/14/2019	18	\$0.2256	4/15/2019-10/14/2020	18	(N)
Palos Verdes				\$0.3705	4/15/2018 - 10/14/2019	18	-\$0.0329	4/15/2019-4/14/2020	12	(N)
RWV-Coast Springs			(D)			(D)	-\$3.58/month	4/15/2019-4/14/2020	12	(N)
RWV-Lucerne						(D)	\$3.3351	4/15/2019-4/14/2020	12	(N)
RWV-Unified				\$1.6234	4/15/2018 - 10/14/2019	18	\$0.1674	4/15/2019-4/14/2020	12	(N)
Salinas				\$0.2954	4/15/2018 - 10/14/2019	18	\$0.1522	4/15/2019-4/14/2020	12	(N)
Selma			(D)			(D)	\$0.3076	4/15/2019-10/14/2020	18	(N)
SEL Flat Rate			(D)			(D)	\$0.50/mon	4/15/2019-10/14/2020	18	(N)
Stockton			(D)			(D)	\$0.2277	4/15/2019-10/14/2020	18	(N)
Visalia				\$0.1420	4/15/2018 - 10/14/2019	18	\$0.0476	4/15/2019-4/14/2020	12	(N)
Westlake				\$0.3312	4/15/2018 - 10/14/2019	18	\$0.1759	4/15/2019-4/14/2020	12	(N)
Willows			(D)	\$0.2276	4/15/2018 - 10/14/2019	18	\$0.0424	4/15/2019-4/14/2020	12	(N)

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



### Stockton District

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

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## Willows District

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