

## PUBLIC UTILITIES COMMISSION

505 VAN NESS AVENUE  
SAN FRANCISCO, CA 94102-3298



June 26, 2015

Edward N. Jackson  
Director, Revenue Requirements  
Park Water Company  
P.O. Box 7002  
Downey, CA 90241

Dear Mr. Jackson,

The Commission has approved Park Water Company's Advice Letter No. 257-W-A, (Supplement to Advice Letter No. 257-W), filed on April 30, 2015, to implement a surcredit to refund the over-collected balance recorded in the 2010 Tax Act Memorandum Account that was submitted in accordance with Resolution L-411A.

Enclosed are copies of the following revised tariff sheets for the utility's files:

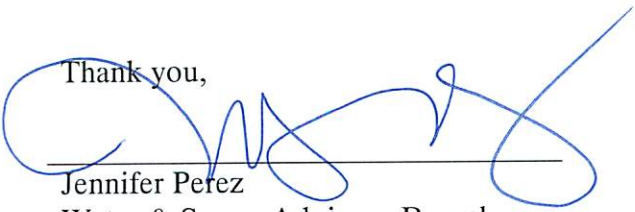
**P.U.C. Sheet No.**

**Title of Sheet**

1217-W	Preliminary Statement, Page 17
1218-W	Preliminary Statement, Page 18
1219-W	Preliminary Statement, Page 18
1220-W	Schedule PR-1-R, Page 3
1221-W	Schedule PR-1-NR, Page 3
1222-W	Schedule PR-4F
1223-W	Schedule PR-6
1224-W	Schedule PR-9CM, Page 2
1225-W	Table of Contents, Page 1

Please contact Nicole Belle Isle at (415) 703-5327 if you have any questions.

Thank you,

  
Jennifer Perez  
Water & Sewer Advisory Branch  
Division of Water and Audits

Enclosures

**CALIFORNIA PUBLIC  
UTILITIES COMMISSION  
DIVISION OF WATER AND  
AUDITS**

Advice Letter Cover Sheet

(Date Filed / Received Stamp by CPUC)

**FILED**

**APR 30 2015**

PUBLIC UTILITIES COMMISSION  
DIVISION OF WATER AND AUDITS

<b>AL # 257-W-A</b>	<b>Date Mailed to Service List: April 30, 2015</b>	<b>Requested Effective Date: Upon Commission Approval</b>		<b>Requested Tier:</b>  <input type="checkbox"/> Tier 1 <input type="checkbox"/> Tier 2 <input checked="" type="checkbox"/> Tier 3	
<b>Replacing AL#: 257-W</b>	<b>Authorization for Filing: Res. L-411A</b>	<b>Compliance Filing?</b>  <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<b>Rate  Impact</b>	<b>\$</b>	<b>(\$79,222)</b>
			<b>%</b>		<b>(0.24%)</b>

**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](mailto: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: Park Water Company**

**CPUC Utility Number:**

**WTA** U- 314-W

**Address: 9750 Washburn Road**

**WTB** \_\_\_\_\_

**WTC** \_\_\_\_\_

**City, State, Zip: Downey, CA 90241**

**WTD** \_\_\_\_\_

**SWR** \_\_\_\_\_

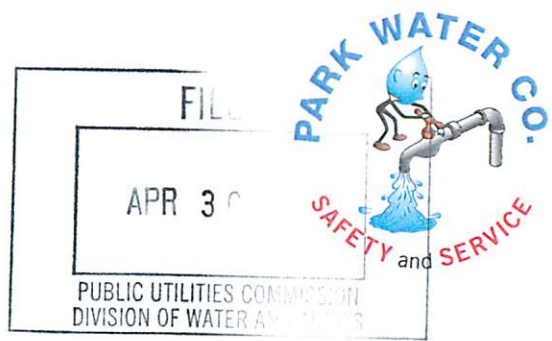
	<b>Contact Name:</b>	<b>Phone No.</b>	<b>Fax No.</b>	<b>Email Address:</b>
<b>Filer</b>	Edward N. Jackson	562.923.0711, ext. 1212	562.861.5902	ed.jackson@parkwater.com
<b>Alternate</b>	Ellen M. Zimbalist	562.923.0711, ext. 1208	562.861.5902	ezimbalist@parkwater.com

**Description:** The purpose of this advice letter is to request authorization to implement a surcredit to refund the over-collected balance recorded in the 2010 Tax Act Memorandum Account. The tariff sheets affected are 1217-W, 1218-W, 1219-W, 1220-W, 1221-W, 1222-W, 1123-W, 1124-W, and 1225-W.

(FOR CPUC USE ONLY)

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





Advice Letter No. 257-W-A  
Supplement to Advice Letter 257-W

April 30, 2015

TO THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

Park Water Company (U 314 W) ("Park") hereby transmits the following revised tariff sheets applicable to water service in its service territory:

Calif. P.U.C.		Canceling
<u>Sheet No.</u>	<u>Title of Sheet</u>	<u>Sheet No.</u>
1217-W	Preliminary Statement, page 17	1070-W
1218-W	Preliminary Statement, page 18	1071-W
1219-W	Preliminary Statement, page 18	1114-W
1220-W	Schedule PR-1-R, page 3	1192-W
1221-W	Schedule PR-1-NR, page 3	1193-W
1222-W	Schedule PR-4F	1189-W
1223-W	Schedule PR-6	1190-W
1224-W	Schedule PR-9CM, page 2	1134-W
1225-W	Table of Contents, page 1	1216-W

**Purpose**

This supplemental filing is being made to incorporate changes as discussed with the Division of Water and Audits. This supplemental filing will replace Advice Letter 257-W in its entirety.

The purpose of this advice letter is to request authorization to implement a surcredit to refund the over-collected balance recorded in the 2010 Tax Act Memorandum Account. This request is made pursuant to the Commission's direction in Resolution L-411-A and Decision 13-09-005.

**Background and Discussion**

The Tax relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010 Memorandum Account ("2010 Tax Act Memorandum Account") was established in accordance

PO Box 7002  
9750 Washburn Road  
Downey, CA 90241  
T 562 923 0711  
F 562 861 5902  
parkwater.com

with Commission Resolution L-411A. The purpose of the memorandum account was to track on a Commission-jurisdictional basis the impacts of the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010 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. Pursuant to Resolution L-411A, Park was required to record the following 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) amount 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.

On August 2, 2011, Park filed Advice Letter 225-W to establish the 2010 Tax Act Memorandum Account. On August 16, 2011, Park filed Advice Letter 225-W-A to clarify language in the preliminary statement regarding the account. Advice Letter 225-W-A was approved on August 18, 2011 and made effective on April 14, 2011.

Park filed a General Rate Case with rates effective January 1, 2013 (A.12-01-001) which incorporated the impacts of the 2010 Tax Act on years 2013-2015; as described above, this determines the tracking period of the impacts not already in rates for the 2010 Tax Act Memorandum account to be April 14, 2011 through December 31, 2012. The balance recorded in the account has been calculated on a Commission-jurisdictional basis showing an overall impact on revenue requirement. The total excess revenue to be refunded as of December 31, 2012, including interest through the end of 2014, is \$79,222.

The Settlement Agreement adopted by the Commission in D.13-09-005 (A.12-01-001) adopted a settlement between Park and the Division of Ratepayer Advocates. Section 7.4 Bonus Depreciation Effects states the following:

**RESOLUTION:**

"After additional discussion and settlement negotiations, DRA and Park agree that the accumulated amount in the memorandum account along with the additional accumulation balance for 2012 should be resolved through a tier 3 advice letter filing after the final amount for 2012 is known."

Park reinvested substantial amounts of bonus depreciation in capital expenditures for needed utility infrastructure in 2011 and 2012, primarily in the construction of a new well and booster pump. Although the new well and booster pump were not yet completed at the end of 2012, they would close in 2013. Park believed that this reinvestment (expenditures made in 2011 and 2012) met the criteria under Resolution L-411A (Ordering Paragraph 5) for additional needed utility infrastructure investments that may be tracked in the memorandum account (depreciable life, eligible itself for bonus depreciation, etc.). Park understood that the 2010 Tax Act made provisions for the amounts spent during that period to be eligible for bonus depreciation when the project closed to plant the following year. The inclusion of the revenue requirement associated with this reinvestment in the memorandum account, as Construction Work in Progress (CWIP), resulted in a zero balance to be refunded to ratepayers at the end of 2012. It was not until the filing of Park's 2013 tax return in September of 2014, in which Park formally did not elect to take bonus depreciation on 2013 additions, that Park was able to know that the 2011 and 2012 capital expenditures were not eligible for bonus depreciation upon closing and did not qualify to be included in the memorandum account as reinvestment. Park was therefore unable to know and calculate the final amount for the balance in the memorandum account at the end of 2012 until that time.

Park proposes to refund the total balance of \$79,222 through a one-time surcredit of \$2.91 per customer. The one-time surcredit proposed in this advice letter will be applied to all customer accounts upon the approval of Advice Letter No. 257-W-A. Once the surcredit has been applied to customer accounts in full, the 2010 Tax Act Memorandum account will terminate.

The Commission Staff has been provided with workpapers showing the calculation of the surcredit.

**Tier Designation**

Pursuant to D.13-09-005, this advice letter is submitted with Tier 3 Designation.

**Effective Date**

Park requests this filing become effective upon Commission approval.

**Notice and Service**

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 April 30, 2015 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 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, Division of Water and Audits, 3<sup>rd</sup> floor  
California Public Utilities Commission  
505 Van Ness Avenue  
San Francisco, CA 94102  
E-Mail: [Water\\_divison@cpuc.ca.gov](mailto:Water_divison@cpuc.ca.gov)

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



Edward N. Jackson  
Director of Revenue Requirements  
Park Water Company  
9750 Washburn Road  
P. O. Box 7002  
Downey, CA 90241  
Fax: (562) 861-5902  
E-Mail: [regulatoryaffairs@parkwater.com](mailto:regulatoryaffairs@parkwater.com)

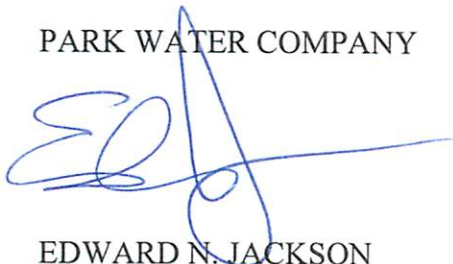
Cities and counties that need Board of Supervisors or Board of Commissioners approval to protest should inform the Water Division within the 20-day protest period so that a late filed protest can be entertained. The informing document should include an estimate of the date the proposed protest might be voted on.

If you have not received a reply to your protest within 10 business days, contact this person at (562) 923-0711, ext. 1212.

A list of adjacent utilities, either public or privately owned, and other interested parties that have been furnished a copy of this advice letter, is attached.

Very truly yours,

PARK WATER COMPANY



EDWARD N. JACKSON  
Park Water Company  
Director of Revenue Requirements  
9750 Washburn Road  
Downey, CA 90241  
562.923.0711, ext. 1212  
[ed.jackson@parkwater.com](mailto:ed.jackson@parkwater.com)

ENJ/emz

PARK WATER COMPANY  
ADVICE LETTER 257-W-A  
DISTRIBUTION LIST

City of Artesia  
18747 Clarkdale Avenue  
Artesia, CA 90701  
[mdadian@cityofartesia.us](mailto:mdadian@cityofartesia.us)

City of Santa Fe Springs Water Dept.  
11710 Telegraph Road  
Santa Fe Springs, CA 90670  
[lindaguerrero@santafesprings.org](mailto:lindaguerrero@santafesprings.org)

Suburban Water Systems  
Attention: Robert Kelly  
1325 N. Grand Avenue  
Suite 100  
Covina, CA 91724-4044

City of Cerritos Water Department  
18125 Bloomfield Avenue  
Cerritos, CA 90703

Bellflower Somerset Mutual Water Co.  
10016 E. Flower Street  
P. O. Box 1697 (90707)  
Bellflower, CA 90706  
[roberto@bsmwc.com](mailto:roberto@bsmwc.com)

City of Commerce Water Department  
2535 Commerce Way  
Commerce, CA 90040

City of Norwalk Water Department  
12700 S. Norwalk Boulevard  
Norwalk, CA 90650

City of Compton Water Department  
205 W. Willowbrook  
Compton, CA 90220

Ronald Moore, Regulatory Affairs  
Golden State Water Company  
630 E. Foothill Boulevard  
San Dimas, CA 91773

City of Lynwood Water Department  
Attention: Joseph Kekula  
11330 Bullis Road  
Lynwood, CA 90262

City of Paramount Water Department  
16400 Colorado Avenue  
Paramount, CA 90723

San Gabriel Water Company  
Attention: Dan Dell'Osa  
P. O. Box 6010  
El Monte, CA 91734  
[dadellosa@sgvwater.com](mailto:dadellosa@sgvwater.com)

City of Bell Gardens  
Attn: Steve Steinbrecher  
7100 Garfield Avenue  
Bell Gardens, CA 90201

Dominguez/California Water Service  
2632 W. 237<sup>th</sup> Street  
Torrance, CA 90505-5272

Calif. Public Utilities Commission  
Attention: Ting-Pong Yuen  
Division of Ratepayer Advocates  
555 Van Ness Avenue  
San Francisco, CA 94102

Attn: Daniel Armendanz  
California Water Service Company  
East Los Angeles District  
2000 S. Tubeway Avenue  
Commerce, CA 90040

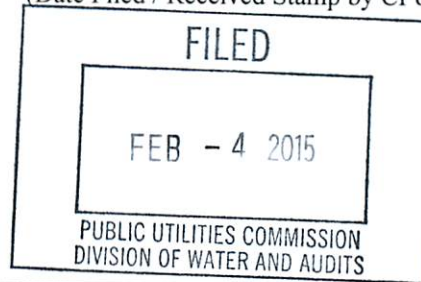
Central Basin Municipal Water District  
5252 Telegraph Road  
Commerce, CA 90040-2512  
[aileen@centralbasin.org](mailto:aileen@centralbasin.org)

City of Bellflower  
Attention: Jeff Stewart, City Manager  
16600 Civic Center Drive  
Bellflower, CA 90706

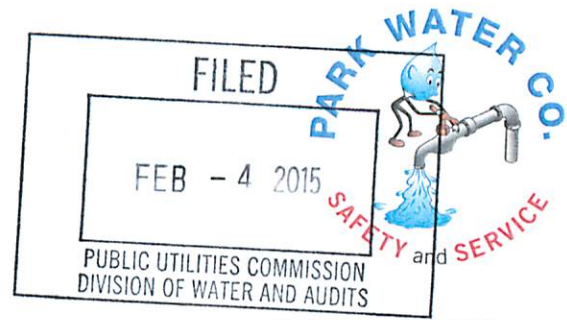
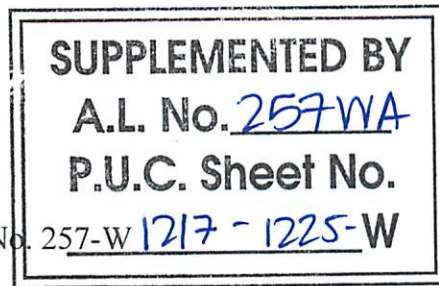


**CALIFORNIA PUBLIC  
UTILITIES COMMISSION  
DIVISION OF WATER AND  
AUDITS  
Advice Letter Cover Sheet**

(Date Filed / Received Stamp by CPUC)



AL # 257-W		Date Mailed to Service List: February 4, 2015		Requested Effective Date: Upon Commission Approval		Requested Tier:  <input type="checkbox"/> Tier 1 <input type="checkbox"/> Tier 2 <input checked="" type="checkbox"/> Tier 3	
Replacing AL#:		Authorization for Filing: Res. L-411A		Compliance Filing?  <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		Rate \$ (81,803) Impact % (0.24)%	
<b>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:</b> <b>and if you have email capability, also email to:</b> <b>Your protest also must be served on the Utility</b>				Director Division of Water and Audits 505 Van Ness Ave. San Francisco, CA 94102 <a href="mailto:water_division@cpuc.ca.gov">water_division@cpuc.ca.gov</a> (see attached advice letter for more information and grounds for protest)			
Company Name: Park Water Company						CPUC Utility Number:	
Address: 9750 Washburn Road						WTA U- 314-W	
City, State, Zip: Downey, CA 90241						WTB _____	
						WTC _____	
						WTD _____	
						SWR _____	
Contact Name:		Phone No.		Fax No.		Email Address:	
Filer	Edward N. Jackson	562.923.0711, ext. 1212	562.861.5902	ed.jackson@parkwater.com			
Alternate	Ellen M. Zimbalist	562.923.0711, ext. 1208	562.861.5902	ezimbalist@parkwater.com			
<b>Description:</b> The purpose of this advice letter is to request authorization to implement a surcredit to refund the over-collected balance recorded in the 2010 Tax Act Memorandum Account. The tariff sheets affected are 1217-W, 1218-W, 1219-W, 1220-W, 1221-W, 1222-W, 1123-W, 1124-W, and 1225-W.							
(FOR CPUC USE ONLY)							
WTS Budget/Activity/Type				Process as: <input type="radio"/> Tier 1 <input type="radio"/> Tier 2 <input type="radio"/> Tier 3			
_____ / _____ / _____				20th Day _____		30th Day _____	
Project Manager:		Suspended on:					
Analyst:		Extended on:					
Due Date:		Resolution No.:					
Completion Date:		AL/Tariff Effective Date:					



Advice Letter No. 257-W 1217 - 1225-W

February 4, 2015

TO THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

Park Water Company (U 314 W) ("Park") hereby transmits the following revised tariff sheets applicable to water service in its service territory:

Calif. P.U.C.

<u>Sheet No.</u>	<u>Title of Sheet</u>	<u>Canceling Sheet No.</u>
1217-W	Preliminary Statement, page 17	1070-W
1218-W	Preliminary Statement, page 18	1071-W
1219-W	Preliminary Statement, page 18	1114-W
1220-W	Schedule PR-1-R, page 3	1192-W
1221-W	Schedule PR-1-NR, page 3	1193-W
1222-W	Schedule PR-4F	1189-W
1223-W	Schedule PR-6	1190-W
1224-W	Schedule PR-9CM, page 2	1134-W
1225-W	Table of Contents, page 1	1216-W

### Purpose

The purpose of this advice letter is to request authorization to implement a surcredit to refund the over-collected balance recorded in the 2010 Tax Act Memorandum Account. This request is made pursuant to the Commission's direction in Resolution L-411-A and Decision 13-09-005.

### Background and Discussion

The Tax relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010 Memorandum Account ("2010 Tax Act Memorandum Account") was established in accordance with Commission Resolution L-411A. The purpose of the memorandum account was to track on a Commission-jurisdictional basis the impacts of the Tax Relief, Unemployment Insurance

PO Box 7002  
9750 Washburn Road  
Downey, CA 90241  
T 562 923 0711  
F 562 861 5902  
parkwater.com

Reauthorization, and Job Creation Act of 2010 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. Pursuant to Resolution L-411A, Park was required to record the following 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) amount 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.

On August 2, 2011, Park filed Advice Letter 225-W to establish the 2010 Tax Act Memorandum Account. On August 16, 2011, Park filed Advice Letter 225-W-A to clarify language in the preliminary statement regarding the account. Advice Letter 225-W-A was approved and made effective on August 18, 2011.

Park filed a General Rate Case with rates effective January 1, 2013 (A.12-01-001) which incorporated the impacts of the 2010 Tax Act on years 2013-2015; as described above, this determines the tracking period of the impacts not already in rates for the 2010 Tax Act Memorandum account to be April 14, 2011 through December 31, 2012. The balance recorded in the account has been calculated on a Commission-jurisdictional basis showing an overall impact on revenue requirement. The total excess revenue to be refunded as of December 31, 2012, including interest through the end of 2014, is \$81,803.

The Settlement Agreement adopted by the Commission in D.13-09-005 (A.12-01-001) adopted a settlement between Park and the Division of Ratepayer Advocates. Section 7.4 Bonus Depreciation Effects states the following:

**RESOLUTION:**

"After additional discussion and settlement negotiations, DRA and Park agree that the accumulated amount in the memorandum account along with the additional accumulation balance for 2012 should be resolved through a tier 3 advice letter filing after the final amount for 2012 is known."



Park reinvested substantial amounts of bonus depreciation in capital expenditures for needed utility infrastructure in 2011 and 2012, primarily in the construction of a new well and booster pump. Although the new well and booster pump were not yet completed at the end of 2012, they would close in 2013. Park believed that this reinvestment (expenditures made in 2011 and 2012) met the criteria under Resolution L-411A (Ordering Paragraph 5) for additional needed utility infrastructure investments that may be tracked in the memorandum account (depreciable life, eligible itself for bonus depreciation, etc.). Park understood that the 2010 Tax Act made provisions for the amounts spent during that period to be eligible for bonus depreciation when the project closed to plant the following year. The inclusion of the revenue requirement associated with this reinvestment in the memorandum account, as Construction Work in Progress (CWIP), resulted in a zero balance to be refunded to ratepayers at the end of 2012. It was not until the filing of Park's 2013 tax return in September of 2014, in which Park formally did not elect to take bonus depreciation on 2013 additions, that Park was able to know that the 2011 and 2012 capital expenditures were not eligible for bonus depreciation upon closing and did not qualify to be included in the memorandum account as reinvestment. Park was therefore unable to know and calculate the final amount for the balance in the memorandum account at the end of 2012 until that time.

Park proposes to refund the total balance of \$80,803 through a one-time surcredit of \$3.01 per customer. The one-time surcredit proposed in this advice letter will be applied to all customer accounts upon the approval of Advice Letter No. 257-W. Once the surcredit has been applied to customer accounts in full, the 2010 Tax Act Memorandum account will terminate.

The Commission Staff has been provided with workpapers showing the calculation of the surcredit.

**Tier Designation**

Pursuant to D.13-09-005, this advice letter is submitted with Tier 3 Designation.

**Effective Date**

Park requests this filing become effective upon Commission approval.

**Notice and Service**

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 February 4, 2015 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 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, Division of Water and Audits, 3<sup>rd</sup> floor  
California Public Utilities Commission  
505 Van Ness Avenue  
San Francisco, CA 94102  
E-Mail: [Water\\_divison@cpuc.ca.gov](mailto:Water_divison@cpuc.ca.gov)

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

Edward N. Jackson  
Director of Revenue Requirements  
Park Water Company  
9750 Washburn Road  
P. O. Box 7002  
Downey, CA 90241  
Fax: (562) 861-5902  
E-Mail: [regulatoryaffairs@parkwater.com](mailto:regulatoryaffairs@parkwater.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.

If you have not received a reply to your protest within 10 business days, contact this person at (562) 923-0711, ext. 1212.

A list of adjacent utilities, either public or privately owned, and other interested parties that have been furnished a copy of this advice letter, is attached.

Very truly yours,

PARK WATER COMPANY



EDWARD N. JACKSON  
Park Water Company  
Director of Revenue Requirements  
9750 Washburn Road  
Downey, CA 90241  
562.923.0711, ext. 1212  
[ed.jackson@parkwater.com](mailto:ed.jackson@parkwater.com)



PARK WATER COMPANY  
ADVICE LETTER 257-W  
DISTRIBUTION LIST

City of Artesia  
18747 Clarkdale Avenue  
Artesia, CA 90701  
[mdadian@cityofartesia.us](mailto:mdadian@cityofartesia.us)

City of Santa Fe Springs Water Dept.  
11710 Telegraph Road  
Santa Fe Springs, CA 90670  
[lindaguerrero@santafesprings.org](mailto:lindaguerrero@santafesprings.org)

Suburban Water Systems  
Attention: Robert Kelly  
1325 N. Grand Avenue  
Suite 100  
Covina, CA 91724-4044

City of Cerritos Water Department  
18125 Bloomfield Avenue  
Cerritos, CA 90703

Bellflower Somerset Mutual Water Co.  
10016 E. Flower Street  
P. O. Box 1697 (90707)  
Bellflower, CA 90706  
[roberto@bsmwc.com](mailto:roberto@bsmwc.com)

City of Commerce Water Department  
2535 Commerce Way  
Commerce, CA 90040

City of Norwalk Water Department  
12700 S. Norwalk Boulevard  
Norwalk, CA 90650

City of Compton Water Department  
205 W. Willowbrook  
Compton, CA 90220

Ronald Moore, Regulatory Affairs  
Golden State Water Company  
630 E. Foothill Boulevard  
San Dimas, CA 91773

City of Lynwood Water Department  
Attention: Joseph Kekula  
11330 Bullis Road  
Lynwood, CA 90262

Ista North America  
Attention: Leroy Belew  
4715 Viewridge Avenue, Suite 100  
San Diego, CA 92123

City of Paramount Water Department  
16400 Colorado Avenue  
Paramount, CA 90723

San Gabriel Water Company  
Attention: Dan Dell'Osa  
P. O. Box 6010  
El Monte, CA 91734  
[dadellosa@sgvwater.com](mailto:dadellosa@sgvwater.com)

City of Bell Gardens  
Attn: Steve Steinbrecher  
7100 Garfield Avenue  
Bell Gardens, CA 90201

Dominguez/California Water Service  
2632 W. 237<sup>th</sup> Street  
Torrance, CA 90505-5272

Calif. Public Utilities Commission  
Attention: Ting-Pong Yuen  
Division of Ratepayer Advocates  
555 Van Ness Avenue  
San Francisco, CA 94102

Attn: Daniel Armendanz  
California Water Service Company  
East Los Angeles District  
2000 S. Tubeway Avenue  
Commerce, CA 90040

Central Basin Municipal Water District  
5252 Telegraph Road  
Commerce, CA 90040-2512  
[aileen@centralbasin.org](mailto:aileen@centralbasin.org)

City of Bellflower  
Attention: Jeff Stewart, City Manager  
16600 Civic Center Drive  
Bellflower, CA 90706

PARK WATER COMPANY  
9750 WASHBURN ROAD  
P. O. BOX 7002  
DOWNEY, CA 90241

Canceling

REVISED

ORIGINAL

Cal. P.U.C. Sheet No. 1217-W

Cal. P.U.C. Sheet No. 1070-W

PRELIMINARY STATEMENT

(continued)

O. Low-Income Customer Data Sharing Cost Memorandum Account (continued)

2. Accounting Procedure: The following entries will be made monthly to the Low-Income Customer Data Sharing Cost Memorandum Account:

- a. The recorded incremental costs associated with implementing and ongoing data sharing program costs (debit).
- b. Monthly Interest expense calculated at 1/12 of the most recent month's interest rate on Commercial Paper (prime, 3-month), published in the Federal Reserve Statistical Release 15, <http://www.federalreserve.gov/releases/H15/data/m/cp3m/txt>, or its successor publication (debit or credit).

P.

(D)

(continued)

(To be inserted by utility)

Advice No. 257-W-A

Decision. No.

LEIGH K. JORDAN

Name

EXECUTIVE VICE PRESIDENT

Title

(To be inserted by Cal. P.U.C.)

Date Filed APR 30 2015

Effective JUN 1 2015

Resolution No. W 5 04 4

PARK WATER COMPANY  
9750 WASHBURN ROAD  
P. O. BOX 7002  
DOWNEY, CA 90241

Canceling

ORIGINAL

Cal. P.U.C. Sheet No.

1218-W

Cal. P.U.C. Sheet No.

1071-W

PRELIMINARY STATEMENT  
(continued)

(D)

(continued)

(To be inserted by utility)

(To be inserted by Cal. P.U.C.)

Advice No. 257-W-A

LEIGH K. JORDAN

Date Filed APR 30 2015

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

Name

EXECUTIVE VICE PRESIDENT

Effective JUN 1 2015

Title

Resolution No. W 5 0 4 4



PARK WATER COMPANY  
9750 WASHBURN ROAD  
P. O. BOX 7002  
DOWNEY, CA 90241

	<u>REVISED</u>	Cal. P.U.C. Sheet No.	<u>1219-W</u>
Canceling	<u>ORIGINAL</u>	Cal. P.U.C. Sheet No.	<u>1114-W</u>

PRELIMINARY STATEMENT

(continued)

(D)

Q. Interim Rates Memorandum Account ("IRMA")

1. Purpose

The purpose of the IRMA is to track the difference between the interim rates and the final rates adopted by the Commission in Application 12-01-001. The authority to establish this account was granted in the Administrative Law Judge's ruling dated November 13, 2012 in Application 12-01-001.

(continued)

(To be inserted by utility)

Issued By

(To be inserted by Cal. P.U.C.)

Advice No. 257-W-A

LEIGH K. JORDAN

Date Filed APR 30 2015

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

Name  
EXECUTIVE VICE PRESIDENT

Effective JUN 1 2015

Title

Resolution No. W 504 4

PARK WATER COMPANY  
9750 WASHBURN ROAD  
P. O. BOX 7002  
DOWNEY, CALIFORNIA 90241-7002

Canceling REVISED Cal. P.U.C. Sheet No. 1220-W  
ORIGINAL Cal. P.U.C. Sheet No. 1192-W

SCHEDULE NO. PR-1-R

RESIDENTIAL METERED SERVICE  
(Continued)

18. As authorized by the California Public Utilities Commission, an amount of \$0.231 per Ccf is to be added to the quantity rate for a period of 12 months, beginning on the effective date of Advice Letter 251-W-A. This surcharge will recover the under-collection in the WRAM and MCBA as of December 31, 2013.
19. As authorized by the California Public Utilities Commission, a one-time surcredit of (R)  
\$2.91 is to be applied on the effective date of Advice Letter 257-W-A. This |  
surcredit will refund the over-collection in the 2010 Tax Act Memorandum Account. (R)

(To be inserted by Utility)

Advice No. 257-W-A

LEIGH K. JORDAN  
Name

Dec. No. \_\_\_\_\_

EXECUTIVE VICE PRESIDENT  
Title

(To be inserted by Cal. P.U.C.)

Date Filed APR 30 2015

Effective JUN 1 2015

Resolution No. W 5 0 4 4

PARK WATER COMPANY  
9750 WASHBURN ROAD  
P. O. BOX 7002  
DOWNEY, CALIFORNIA 90241-7002

Canceling REVISED Cal. P.U.C. Sheet No. 1221-W  
ORIGINAL Cal. P.U.C. Sheet No. 1193-W

SCHEDULE NO. PR-1-NR

NON-RESIDENTIAL METERED SERVICE  
(Continued)

18. As authorized by the California Public Utilities Commission, an amount of \$0.231 per Ccf is to be added to the quantity rate for a period of 12 months, beginning on the effective date of Advice Letter 251-W-A. This surcharge will recover the under-collection in the WRAM and MCBA as of December 31, 2013.
19. As authorized by the California Public Utilities Commission, a one-time surcredit of \$2.91 is to be applied on the effective date of Advice Letter 257-W-A. This surcredit will refund the over-collection in the 2010 Tax Act Memorandum Account. (R)  
|  
(R)

(To be inserted by Utility)

Advice No. 257-W-A

Issued By

LEIGH K. JORDAN  
Name

(To be inserted by Cal. P.U.C.)

Date Filed APR 30 2015

Dec. No. \_\_\_\_\_

EXECUTIVE VICE PRESIDENT  
Title

Effective JUN 1 2015

Resolution No. W 5 0 4 1



PARK WATER COMPANY  
9750 WASHBURN ROAD  
P. O. BOX 7002  
DOWNEY, CALIFORNIA 90241-7002

REVISED Cal. P.U.C. Sheet No. 1222-W  
Canceling ORIGINAL Cal. P.U.C. Sheet No. 1189-W

SCHEDULE NO. PR-4F

NON-METERED FIRE SPRINKLER SERVICE  
(continued)

10. As authorized by the California Public Utilities Commission, an amount of \$ 4.33 per month is to be added to the service charge rate for a period of 19 months, beginning on the effective date of Advice Letter 250-W. This surcharge will recover the net under-collection in the Interim Rates Memorandum Account and the Cost of Capital Memorandum Account as of December 31, 2013.
11. As authorized by the California Public Utilities Commission, a one-time surcredit of \$2.91 is to be applied on the effective date of Advice Letter 257-W-A. This surcredit will refund the over-collection in the 2010 Tax Act Memorandum Account.

(R)  
|  
(R)

(To be inserted by utility)

Issued By

(To be inserted by Cal. P.U.C.)

Advice No. 257-W-A

LEIGH K. JORDAN

Date Filed

APR 30 2015

Name

Effective

JUN 1 2015

Dec. No. \_\_\_\_\_

EXECUTIVE VICE PRESIDENT

Title

Resolution No.

W 5 0 4 1

PARK WATER COMPANY  
9750 WASHBURN ROAD  
P. O. BOX 7002  
DOWNEY, CALIFORNIA 90241-7002

	<u>REVISED</u>	Cal. P.U.C. Sheet No.	<u>1223-W</u>
Canceling	<u>ORIGINAL</u>	Cal. P.U.C. Sheet No.	<u>1190-W</u>

SCHEDULE NO. PR-6

RECLAIMED WATER SERVICE  
(Continued)

11. As authorized by the California Public Utilities Commission, an amount of \$0.545 per Ccf is to be added to the quantity rate for a period of 19 months, beginning on the effective date of Advice Letter 250-W. This surcharge will recover the net under-collection in the Interim Rates Memorandum Account and the Cost of Capital Memorandum Account as of December 31, 2013.
12. As authorized by the California Public Utilities Commission, a one-time surcredit of \$2.91 is to be applied on the effective date of Advice Letter 257-W-A. This surcredit will refund the over-collection in the 2010 Tax Act Memorandum Account. (R)  
|  
(R)

(To be inserted by Utility)	Issued By	(To be inserted by Cal. P.U.C.)
Advice No. <u>257-W-A</u>	<u>LEIGH K. JORDAN</u>	Date Filed <u>APR 30 2015</u>
	Name	Effective <u>JUN 1 2015</u>
Dec. No. _____	<u>EXECUTIVE VICE PRESIDENT</u>	Resolution No. <u>W 5 0 4 4</u>
	Title	

**SCHEDULE NO. PR-9CM**  
**CONSTRUCTION AND OTHER TEMPORARY METERED SERVICE**

(Continued)

5. As Authorized by the California Public Utilities Commission all bills are subject to a monthly surcharge as shown in the following table:

Meter size	Surcharge \$/mo
5/8" X 3/4"	\$ 0.395
1"	\$ 0.592
1 1/2"	\$ 0.987
2"	\$ 1.974
3"	\$ 3.158
4"	\$ 5.922
6"	\$ 9.870
8"	\$ 19.740
10"	\$ 31.583
12"	\$ 45.401

The surcharge shall be collected over a 12-month period, beginning with the effective date of Advice Letter 238-W-A. This surcharge will recover the balances in the California Urban Conservation Council Best Management Practice Memorandum Account, the Conservation Implementation Costs Memorandum Account, and the Conservation Proceeding Memorandum Account.

6. As authorized by the California Public Utilities Commission, a one-time surcredit (R) of \$2.91 is to be applied on the effective date of Advice Letter 257-W-A. This surcredit will refund the over-collection in the 2010 Tax Act Memorandum Account. (R)

(To be inserted by utility)  
Advice No. 257-W-A

Issued By  
LEIGH K. JORDAN  
Name

(To be inserted by Cal. P.U.C.)  
Date Filed APR 30 2015

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

EXECUTIVE VICE-PRESIDENT  
Title

Effective Date JUN 1 2015

Resolution No. W 5 0 4 1

## TABLE OF CONTENTS

The following listed tariff sheets contain all effective rates and rules affecting the charges and service of the utility, together with other pertinent information:

### Subject Matter of Sheet:

### C.P.U.C. Sheet No.

Title Page	721-W	
Table of Contents	1225-W, 1196-W	(T)
Preliminary Statement	722-W, 909-W, 1023-W, 1024-W, 954-W, 1211-W, 956-W, 957-W 988-W, 1123-W, 1067-W, 1217-W, 1218-W, 1219-W, 1124-W, 1128-W, 1169-W, 1172-W 1173-W, 1181-W, 1203-W	(C)
Service Area Map Los Angeles County	914-W, 499-W through 502-W	

### Rate Schedules:

Schedule No. PR-1-R	Residential Metered Service	1212-W, 1187-W, 1220-W	(C)
Schedule No. PR-1-NR	Nonresidential Metered Service	1213-W, 1188-W, 1221-W	(C)
Schedule No. PR-4F	Non-Metered Fire Sprinkler Service	1214-W, 1222-W	(C)
Schedule No. PR-5	Fire Flow Testing Charge	1155-W	
Schedule No. PR-6	Reclaimed Water Service	1215-W, 1223-W	(C)
Schedule No. PR-9CM	Construction & Other Temporary Meter Service	1158-W, 1224-W	(C)
Schedule No. LC	Late Payment Charge	848-W	
Schedule No. UF	Surcharge to Fund PUC Reimbursement Fee	937-W	
Schedule No. SC	Surcredit	899-W	
Schedule No. CARW	California Alternative Rates for Water	1159-W, 921-W	
Schedule No. CARW-SC	California Alternative Rates for Water Surcharge	1160-W	

### LIST OF CONTRACTS AND DEVIATIONS:

723-W

### Rules:

No. 1	Definitions	636-W, 637-W
No. 2	Description of Service	400-W
No. 3	Application for Service	345-W, 916-W
No. 4	Contracts	346-W
No. 5	Special Information Required on Forms	798-W through 800-W
No. 6	Establishment and Re-establishment of Credit	347-W
No. 7	Deposits	1014-W, 1161-W
No. 8	Notices	1136-W, 802-W
No. 9	Rendering and Payment of Bills	1097-W through 1100-W
No. 10	Disputed Bills	609-W, 610-W
No. 11	Discontinuance and Restoration of Service	803-W through 808-W 1017-W, 1162-W, 1163-W
No. 12	Information Available to Public	353-W, 354-W
No. 13	Temporary Service	355-W, 356-W

(continued)

(To be inserted by utility)  
Advice No.      257-W-A

Issued By:  
LEIGH K. JORDAN  
Name

(To be inserted by Cal. P.U.C.)  
Date Filed      APR 30 2015

Dec. No.      EXECUTIVE VICE PRESIDENT  
Title

Effective      JUN 11 2015  
Resolution No.      W 5 0 4 1