

## PUBLIC UTILITIES COMMISSION

505 VAN NESS AVENUE  
SAN FRANCISCO, CA 94102-3298



January 12, 2024

Jonathan Morse  
Sr. Manager Rates & Regulatory  
California-American Water Company  
520 Capitol Mall Ste. 630  
Sacramento, CA 95814

Dear Mr. Morse,

The Water Division of the California Public Utilities Commission has approved California-American Water Company's Advice Letter No. 1428, filed on November 20, 2023, regarding authorization to Close Drinking Water Fees Memorandum Account (DWFMA) and establish Drinking Water Fees Balancing Account (DWFBA).

Enclosed are copies of the following revised tariff sheets, effective December 15, 2021, for the utility's files:

<b>P.U.C.</b>	<b>Sheet No.</b>	<b>Title of Sheet</b>
	10932-W	Preliminary Statement, Summary Table, Sheet 2
	10933-W	Preliminary Statement (Continued), Sheet 1 BO. Drinking Water Fees Balancing Account (DWFBA)
	10934-W	Table Of Contents, Sheet 1
	Cancel	10231-W

Please contact Bradley Leong at [BL4@cpuc.ca.gov](mailto:BL4@cpuc.ca.gov) or 415-703-2307, if you have any questions.

Thank you.

Enclosures



November 20, 2023

ADVICE LETTER NO. 1428

TO THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

California-American Water Company (California American Water) (U210W) submits this advice letter, including the following attached tariffs applicable to all districts:

**Purpose:**

This advice letter filing requests to close the previously approved Drinking Water Fees Memorandum Account (“DWFMA”) and establish a Drinking Water Fees Balancing Account (“DWFBA”), which tracks all drinking water fees charged by the State Water Resources Control Board (“State Water Board”) that differ from the adopted drinking water fees in authorized rates. The DWFBA will allow California American Water to track the periodic changes in drinking water fees incremental to costs.

**Background:**

On December 15, 2021, California American Water filed Advice Letter 1350 with the California Public Utilities Commission (“CPUC”) to establish a memorandum account to track the increase in water fees adopted by the State Water Board on September 22, 2021, for fiscal year (“FY”) 2021-22 which increased by 26.6 percent on average for community water systems, including California American Water. Advice Letter 1350 was approved by the CPUC with an effective date of December 15, 2021.

**Small Company User Fee Memorandum and Balancing Accounts:** As indicated in Res. W-4698, the Commission has allowed Class B, C, and D water utilities to pass on costs reasonably incurred while complying with water quality and user fees since 1993.<sup>1</sup> In Resolution (“Res.”) W-4327, memorandum accounts for the small companies were authorized for water quality compliance costs because of the potentially limited financial ability of small water companies to comply, and their less frequent rate case filings.<sup>2</sup> In the same resolution, the Commission allowed the opening of memorandum accounts for fees charged by the Division of Drinking Water’s (“DDW’s”) predecessor<sup>3</sup> because “due to the variation in each billing the inclusion of such costs in base rates is often not feasible.”<sup>4</sup>

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<sup>1</sup> Resolution W-4698, *Order Establishing Water Quality and User Fee Balancing Accounts for Class B, C, and D Water Utilities* (Res. W-4698) at 1.

<sup>2</sup> Resolution W-4327, *Order Authorizing All Class B, C, and D Water Utilities to Establish Water Quality Memorandum Accounts (WRMA) for Recording the Expenses Resulting from Drinking Water Regulations, Including Water Sampling, Testing, Reporting, and Treatment Costs, and Office of Drinking Water (ODW) User Fee Memorandum Accounts (UFMA) to Track California Department of Health Services (DHS) User Fees Not Presently Included in Rates; and Authority to File Advice Letters for the Recovery of such Charges and Expenses* (Res. W-4327) at 2.

<sup>3</sup> Res. W-4327 refers to the California Department of Health Service’s Office of Drinking Water (DHS’s ODW), the relevant responsibilities of which are now at the State Water Resources Control Board’s Division of Drinking Water (Water Board’s DDW).

<sup>4</sup> Res. W-4327 at 3.

Upon expiration of the memorandum accounts for the small companies, the Commission determined in Res. W-4698 that there was a continued need to track drinking water user fees in a regulatory mechanism,<sup>5</sup> and further that the appropriate mechanism was a balancing account rather than a memorandum account, stating that:

[T]hese types of costs are always recoverable...; the only issue is the reasonableness of the amount to be recovered. In this they are similar to the purchased water, purchased power and pump tax balancing accounts approved for recovery without an earnings test by D.06-04-037, April 13, 2006. Thus, the accounts tracking these costs should be classified as balancing accounts and recovery should be by advice letter requesting amortization of a Balancing Account (Tier 1).<sup>6</sup>

California American Water and Cal Advocates agreed the DWFMA account should be closed in its pending 2022 GRC (A.22-07-001) because, as stated in AL 1350, the DWFMA will sunset upon implementation of rates associated with this pending GRG proceeding. As explained herein, California American Water is requesting to close DWFMA and establish the DWFBFA account through this advice letter.

**Request:**

Pursuant to GO 96-B, Water Industry Rules 7.3.2(7) and 8.2, California American Water requests treatment similar to the authority granted to Class B, C, and D water companies in Res. W-4698 to establish a balancing account for drinking water user fees.

California American Water's Request for Similar Treatment: Water Industry Rule 8.2 of General Order 96-B states that:

A Utility may submit an advice letter requesting approval, authorization, or other relief similar to that accorded another Utility by Commission order. The advice letter shall cite each decision or resolution relied upon, and shall demonstrate that the Utility submitting the advice letter is similarly situated in all material respects, and is requesting the same relief and relying on the same justification as in the cited order(s).

As discussed in AL 1350 and similar to the experience of the small water companies described in Res. W-4327, California American Water has not been able to reflect the current level of drinking water fees in customer rates because of the "variation" in user fee billing since the State Water Board adopted its new fee structure on September 22, 2021. California American Water seeks the same relief granted to the small water companies in Res. W-4698, pursuant to Water Industry Rule 8.2 of GO 96-B. Accordingly, California American Water requests that its DWFMA in Preliminary Statement BO be closed and replaced with the new "Drinking Water

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<sup>5</sup> Res. W-4698 at 1. In the resolution, the Commission provides the same treatment for water quality compliance costs of Class B, C, and D water utilities, however California American Water does not seek to address water quality compliance costs in this advice letter.

<sup>6</sup> Id. At 1-2 (footnote omitted).

Fees Balancing Account” (DWFBA) with the same effective date issued for its AL 1350 (December 15, 2021).

**Tier Designation:**

These tariffs are submitted pursuant to Water Industry Rules 7.3.2(7) and 8.2 of General Order No.96-B and this advice letter is submitted with a Tier 2 designation.

**Effective Date:**

California American Water requests an effective date of December 15, 2021.

**Notice and Service List:**

Customer Notice – Customers will be notified of this rate change by bill text message. In accordance with General Order 96-B, General Rule 4.3 and 7.2 and Water Industry Rule 4.1, a copy of this advice letter will be transmitted electronically to adjacent utilities and other utilities or interested parties having requested such notification. ***Please note that this advice letter will only be distributed electronically.***

**PROTEST OR RESPONSES:**

Anyone may submit a response or protest for this AL. When submitting a response or protest, **please include the utility name and advice letter number in the subject line.**

A **response** supports the filing and may contain information that proves useful to the Commission in evaluating the AL. A **protest** objects to the AL in whole or in part and must set forth the specific grounds on which it is based. These grounds<sup>7</sup> are:

1. The utility did not properly serve or give notice of the AL;
2. The relief requested in the AL 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 AL contain material error or omissions;
4. The relief requested in the AL is pending before the Commission in a formal proceeding;  
or
5. The relief requested in the AL requires consideration in a formal hearing, or is otherwise inappropriate for the AL process; or
6. The relief requested in the AL 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.
7. A protest may not rely on policy objections to an AL where the relief requested in the AL follows rules or directions established by statute or Commission order applicable to the utility. A protest shall provide citations or proofs where available to allow staff to properly consider the protest.

WD must receive a response or protest via email (or postal mail) within 20 days of the date the AL is filed. When submitting a response or protest, **please include the utility name and advice letter number in the subject line.**

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<sup>7</sup> G.O. 96-B, General Rule 7.4.2

The addresses for submitting a response or protest are:

**Email Address:**

[Water.Division@cpuc.ca.gov](mailto:Water.Division@cpuc.ca.gov)

**Mailing Address:**

CA Public Utilities Commission  
Division of Water and Audits  
505 Van Ness Avenue  
San Francisco, CA 94102

On the same day the response or protest is submitted to WD, the respondent or protestant shall send a copy of the protest to California American Water at:

**Email Address:**

[chase.grady@amwater.com](mailto:chase.grady@amwater.com)

**Mailing Address:**

520 Capitol Mall, Suite 630  
Sacramento, CA 95838

[sarah.leeper@amwater.com](mailto:sarah.leeper@amwater.com)

555 Montgomery Street, Suite 816  
San Francisco, CA 94111

[jonathan.morse@amwater.com](mailto:jonathan.morse@amwater.com)

520 Capitol Mall, Suite 630  
Sacramento, CA 95838

Cities and counties that need Board of Supervisors or Board of Commissioners approval to protest should inform WD, 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. Any reply must be received by WD within five business days after the end of the protest period, and shall be served on the same day on each person who filed the protest or response to the AL.

The actions requested in this advice letter are not now the subject of any formal filings with the California Public Utilities Commission, including a formal complaint, nor action in any court of law.

This filing will not cause the withdrawal of service, nor conflict with other schedules or rules.

If you have not received a reply to your protest within 10 business days, please contact Chase Grady at (916) 568-4241.

CALIFORNIA-AMERICAN WATER COMPANY

*/s/ Chase Grady*

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Chase Grady  
Associate Rates & Regulatory Analyst

Cal P.U.C. Sheet No.	Title of Sheet	Cancelling Cal P.U.C. Sheet No.
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PRELIMINARY STATEMENT  
Summary Table

Sheet 2

Reference	Account	Tariff
AK	Special Facilities Fee Memorandum Account	10204-W, 10205-W
AN	Public Safety Power Shut-Off Memorandum Account (PSPSMA)	10208-W, 10209-W
AO	2019 General Rate Case Interim Rate True-up Memorandum Account	10210-W
AQ	Two-Way Tax Memorandum Account	10556-W
AR	Sustainable Groundwater Management Act Memorandum Account (SGMA)	10211-W
AS	Group Insurance Balancing Account (GIBA)	10212-W
AT	Rio Plaza Groundwater Management Memorandum Account	10213-W
AU	Rio Plaza Transaction Memorandum Account	10214-W
AV	MPSWP Phase 1 Project Cost Memorandum Account (PCMA)	10734-W
AW	MPSWP Operations and Maintenance Memorandum Account (MOMMA)	10216-W
AX	Meadowbrook CIAC Regulatory Asset	10217-W
AZ	Monterey Wastewater Purchased Power Balancing Account	10218-W
BD	Fruitridge Vista Transaction Memorandum Account (FVTMA)	10220-W
BF	Hillview Service Area Memorandum & Balancing Accounts	10222-W
BG	Hillview Memorandum Account for Deferred Income Taxes (HMADIT)	10223-W
BH	Central Basin Contamination Memorandum Account	10224-W
BI	Drought Memorandum Account (DRMA)	10225-W
BK	East Pasadena Transaction Memorandum Account (EPTMA)	10227-W
BL	East Pasadena Purchased Power Balancing Account (EPPPBA)	10228-W
BM	East Pasadena Purchased Water Balancing Account (EPPWBA)	10229-W
BN	East Pasadena Pumping Assessment Cost Balancing Account (EPPACBA)	10230-W
BO	Drinking Water Fees Balancing Account (DWFBA)	10933-W
BP	TCP Litigation Proceeds Memorandum Account	10232-W
BQ	Central Satellite Service Area - Cost Allocation Tariff	10233-W, 10234-W
BR	Central Division – Chualar System – Tariff Rate Design	10235-W
BS	Larkfield Consolidation Tariff	10236-W, 10237-W
BT	Annual Consumption Adjustment Mechanism	10737-W
BU	Warring Transaction Memorandum Account (WTMA)	10593-W
BV	Fruitridge Vista State Revolving Fund (FVSRF) Balancing Account	10876-W
BW	Hillview State Revolving Fund (HSRF) Balancing Account	10877-W

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(TO BE INSERTED BY UTILITY)		ISSUED BY	(TO BE INSERTED BY C.P.U.C.)	
Advice	1428	S. W. OWENS	Date Filed	11/20/2023
Decision		SR. DIRECTOR - Rates & Regulatory	Effective	12/15/2021
			Resolution	





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<u>(TO BE INSERTED BY UTILITY)</u>	<u>ISSUED BY</u>	<u>(TO BE INSERTED BY C.P.U.C.)</u>
Advice 1428	S. W. OWENS	Date Filed 11/20/2023
Decision	SR. DIRECTOR - Rates & Regulatory	Effective 12/15/2021
		Resolution

**ALL DISTRICTS SERVICE LIST**  
**CALIFORNIA-AMERICAN WATER COMPANY**

**BY MAIL:**

	Noland, Hamerly, Etienne & Hoss 333 Salinas Street Salinas, CA 93901	Mark Brooks Utility Workers Union Of America 521 Central Ave. Nashville, TN 37211
Maxine Harrison California Public Utilities Commission Executive Division 320 West 4th Street Suite 500 Los Angeles, CA 90013	Wallin, Kress, Reisman & Krantz, LLP 11355 West Olympic Blvd., SUITE 300 Los Angeles, CA 90064	Ann Camel City Clerk City of Salinas 200 Lincoln Avenue Salinas, CA 93901
Gregory J. Smith, County Clerk County of San Diego County Administration Center 1600 Pacific Highway, Room 260 San Diego, CA 92101	Barbara Delory 4030 Bartlett Avenue Rosemead, CA 91770-1332	Carol Nickborg POB 4029 Monterey, CA 93942
Jim Sandoval, City Manager City of Chula Vista 276 Forth Avenue Chula Vista, CA 91910	Gary E. Hazelton County Clerk – Recorder Santa Cruz County 701 Ocean Street, Room 210 Santa Cruz, CA 95060	Steven J. Thompson 5224 Altana Way Sacramento, CA 95814
Sacramento County WMD 827 7th Street, Room 301 Sacramento, CA 95814	Henry Nanjo Department of General Services Office of Legal Services, MS-102 PO Box 989052 West Sacramento, CA 95798-9052	Hatties Stewart 4725 S. Victoria Avenue Los Angeles, CA 90043
Citrus Heights Water District 6230 Sylvan Road Citrus Heights, CA 95610 <a href="mailto:rchurch@chwd.org">rchurch@chwd.org</a>	City of Chula Vista Director of Public Works 276 Forth Avenue Chula Vista, CA 91910	Anne Moore, City Attorney City of Chula Vista 276 Forth Avenue Chula Vista, CA 91910
San Gabriel County Water District 8366 Grand Ave Rosemead, CA 91770	City of Camarillo 601 Carmen Drive Camarillo, CA 93010	Karen Crouch City Clerk, Carmel-By-The-Sea PO Box CC Carmel-by-the-Sea, CA 93921
Louis A. Atwell Director of Public Works City of Inglewood One W. Manchester Blvd. Inglewood, CA 90301	Los Angeles Docket Office California Public Utilities Commission 320 West 4th Street, Suite 500 Los Angeles, CA 90013	Marcus Nixon Asst. Public Advisor 320 W. 4th Street, Suite 500 Los Angeles, CA 90013

**ALL DISTRICTS SERVICE LIST**  
**CALIFORNIA-AMERICAN WATER COMPANY**

James R. Lough, City Attorney  
City of Imperial Beach  
825 Imperial Beach Blvd.  
Imperial Beach, CA 91932

Robert C. Baptiste  
9397 Tucumcari Way  
Sacramento, CA 95827-1045

Mario Gonzalez  
111 Marwest Commons Circle  
Santa Rosa, CA 95403

William M. Marticorena  
Rutan & Tucker, LLP  
611 Anton Blvd., 14th Floor  
Costa Mesa, CA 92626-1931

James L. Markman  
Richards, Watson & Gershon  
355 South Grand Avenue, 40th Floor  
Los Angeles, CA 90071-3101

Rex Ball  
SR/WA, Senior Real Property MGMT  
County of Los Angeles  
222 South Hill Street, 3rd Floor  
Los Angeles, CA 90012

City of San Gabriel  
City Clerk  
425 S. Mission Drive  
San Gabriel, CA 91776

Michelle Keith  
City Manager  
City of Bradbury  
600 Winston Avenue  
Bradbury, CA 91008

Ventura County Waterworks District  
7150 Walnut Canyon Road  
P.O. Box 250  
Moorpark, CA 93020

Michelle Keith  
City Manager  
City of Bradbury  
600 Winston Avenue  
Bradbury, CA 91008

City of Sand City  
City Hall  
California & Sylvan Avenues  
Sand City, CA 93955  
Attn: City Clerk

Yazdan Enreni, P.E.  
Public Works Director  
Monterey County DPW  
168 West Alisal Steet, 2nd Floor  
Salinas, CA 93901-4303

Fruitridge Vista Water Company  
P.O. Box 959  
Sacramento, CA 95812

Monterey Regional Water Pollution  
Control Agency (MRWPCA)  
5 Harris Court Road. Bldg D.  
Monterey, CA 93940

Carol Smith  
6241 Cavan Drive, 3  
Citrus Heights, CA 95621

Anthony La Bouff, County Counsel  
Placer County  
175 Fulweiler Avenue  
Auburn, CA 95603

Temple City  
City Clerk  
9701 Las Tunas Dr.  
Temple City, CA 91780

City of Los Angeles  
Department of Water and Power  
111 North Hope Street  
Los Angeles, CA 90012  
Attn: City Attorney

Darryl D. Kenyon  
Monterey Commercial Property Owners  
Association  
P.O. Box 398  
Pebble Beach, CA 93953

Edward W. O'Neill  
Davis Wright Tremaine LLP  
505 Montgomery Street  
San Francisco, CA 94111-6533

Marc J. Del Piero  
4062 El Bosque Drive  
Pebble Beach, CA 93953-3011

Barbara Morris Layne  
36652 Hwy 1, Coast Route  
Monterey, CA 93940

Irvin L. Grant  
Deputy County Counsel  
County of Monterey  
168 W. Alisal Street, 3rd floor  
Salinas, CA 93901-2680

Deborah Mall, City Attorney  
City of Monterey  
512 Pierce Street  
Monterey, CA 93940

**ALL DISTRICTS SERVICE LIST**  
**CALIFORNIA-AMERICAN WATER COMPANY**

Penngrove/Kenwood Water Co  
4984 Sonoma Hwy  
Santa Rosa, CA 95409

Will and Carol Surman  
36292 Highway One  
Monterey, CA 93940

City of Thousand Oaks Water Dept.  
2100 E. Thousand Oaks Blvd.  
Thousand Oaks, CA 91362

City of Monrovia  
City Clerk  
415 South Ivy Ave  
Monrovia, CA 91016

Don Jacobson  
115 Farm Road  
Woodside, CA 94062-1210

Rio Linda Water District  
730 L Street  
Rio Linda, CA 95673

City of Rosemead  
City Clerk  
8838 E. Valley Blvd  
Rosemead, CA 91770

Jose E. Guzman, Jr.  
Guzman Law Offices  
288 Third Street, Ste. 306  
Oakland, CA 94607

Robert A. Ryan, Jr.  
County of Sacramento  
Downtown Office  
700 H Street, Suite 2650  
Sacramento, CA 95814

Alco Water Service  
249 Williams Road  
Salinas, CA 93901

Sacramento Suburban Water District  
3701 Marconi Avenue, Suite 100  
Sacramento, CA 95821-5303

Valerie Ralph, Clerk of the Board  
County of Monterey  
P.O. Box 1728  
Salinas, CA 93902

**BY E-MAIL:**

Public Advocates Office  
California Public Utilities Commission  
[dra\\_water\\_al@cpuc.ca.gov](mailto:dra_water_al@cpuc.ca.gov)

Lori Ann Dolqueist  
Nossaman LLP  
50 California Street, 34<sup>th</sup> Floor  
San Francisco, CA 94111  
[ldolqueist@nossaman.com](mailto:ldolqueist@nossaman.com)

Johanna Canlas, City Attorney  
City of Coronado  
501 West Broadway, Suite 1600  
Coronado, CA 92101  
[jcanlas@bwslaw.com](mailto:jcanlas@bwslaw.com)

Sunnyslope Water Company  
1040 El Campo Drive  
Pasadena, CA 91109  
[sswc01\\_jcobb@sbcglobal.net](mailto:sswc01_jcobb@sbcglobal.net)

Richard Rauschmeier  
California Public Utilities Commission  
PAO - Water Branch, Rm 4209  
505 Van Ness Ave  
San Francisco, CA 94102  
[rra@cpuc.ca.gov](mailto:rra@cpuc.ca.gov)

Ms. Lisa Bilir  
California Public Utilities Commission  
Public Advocates Office  
505 Van Ness Avenue  
San Francisco, CA 94102  
[Lwa@cpuc.ca.gov](mailto:Lwa@cpuc.ca.gov)

East Pasadena Water Company  
3725 Mountain View  
Pasadena, CA 91107  
[larry@epwater.com](mailto:larry@epwater.com)

Christina Baker, City Clerk  
City of San Marino  
2200 Huntington Drive, 2nd floor  
San Marino, CA 91108  
[cityclerk@cityofsanmarino.org](mailto:cityclerk@cityofsanmarino.org)

**ALL DISTRICTS SERVICE LIST**  
**CALIFORNIA-AMERICAN WATER COMPANY**

Annette Juarez, City Clerk  
City of Duarte  
1600 Huntington Drive  
Duarte, CA 91010  
[ajuarez@accessduarte.com](mailto:ajuarez@accessduarte.com)

B. Tilden Kim  
Attorney At Law  
Richards Watson & Gershon  
355 South Grand Avenue, 40th Floor  
Los Angeles, CA 90071  
[tkim@rwglaw.com](mailto:tkim@rwglaw.com)

Monterey Peninsula Water Mgmt Dist., CFO  
P.O. Box 85  
Monterey, CA 93942  
[suresh@mpwmd.net](mailto:suresh@mpwmd.net)  
[kristina@mpwmd.net](mailto:kristina@mpwmd.net)  
[sara@mpwmd.net](mailto:sara@mpwmd.net)  
Rates Department  
California Water Service Company  
1720 North First Street  
San Jose, CA 95112  
[rateshelp@calwater.com](mailto:rateshelp@calwater.com)

Laura Nieto  
City of Irwindale  
Chief Deputy City Clerk  
5050 North Irwindale Avenue  
Irwindale, CA 91706  
[lnieto@IrwindaleCA.gov](mailto:lnieto@IrwindaleCA.gov)

Dana McRae  
County Counsel  
County of Santa Cruz  
701 Ocean Street, Room 505  
Santa Cruz, CA 95060  
[dana.mcrae@co.santa-cruz.ca.us](mailto:dana.mcrae@co.santa-cruz.ca.us)

Citrus Heights Water District  
6230 Sylvan Road  
Citrus Heights, CA 95610  
[hstraus@chwd.org](mailto:hstraus@chwd.org)

Johnny Yu  
5356 Arnica Way  
Santa Rosa, CA 95403  
[johnnyyu@sbcglobal.net](mailto:johnnyyu@sbcglobal.net)

Lisa Travis  
Deputy County Counsel  
County of Sacramento  
600 8th Street  
Sacramento, CA 95814  
[travisl@saccounty.net](mailto:travisl@saccounty.net)

Barry Gabrielson  
[bdgabriel1@aol.com](mailto:bdgabriel1@aol.com)

John Corona  
Utilities Superintendent  
City of Arcadia Water Dept.  
Arcadia, CA 91006  
[jcorona@arcadiaca.gov](mailto:jcorona@arcadiaca.gov)

San Gabriel Valley Water Company  
11142 Garvey Blvd.  
El Monte, CA 91734  
[dadellosa@sgvwater.com](mailto:dadellosa@sgvwater.com)

City of Inglewood  
City Hall  
One W. Manchester Blvd.  
Inglewood, CA 90301  
[brai@cityofinglewood.org](mailto:brai@cityofinglewood.org)

James Bouler  
Larkfield/Wikiup Water District Advisory  
133 Eton Court  
Santa Rosa, CA 95403  
[jbouler@comcast.net](mailto:jbouler@comcast.net)

Tim & Sue Madura  
411 Firelight Drive  
Santa Rosa, CA 95403  
[suemadura@sbcglobal.net](mailto:suemadura@sbcglobal.net)

City of Sacramento, Water Division  
1391 35th Avenue  
Sacramento, CA 95822  
[utilities@cityofsacramento.org](mailto:utilities@cityofsacramento.org)

Cliff Finley, PE  
Director of Public Works  
City of Thousand Oaks  
2100 Thousand Oaks Blvd  
Thousand Oaks, CA 91363  
[cfinley@toaks.org](mailto:cfinley@toaks.org)

Placer County Water Agency  
Customer Service Department  
[customerservices@pcwa.net](mailto:customerservices@pcwa.net)

John K. Hawks  
Executive Director  
California Water Association  
601 Van Ness Avenue, Suite 2047  
San Francisco, CA 94102-3200  
[jhawks\\_cwa@comcast.net](mailto:jhawks_cwa@comcast.net)

Mary Martin  
4611 Brynhurst Ave.  
Los Angeles, CA 90043  
[Marymartin03@aol.com](mailto:Marymartin03@aol.com)

Brent Reitz  
Capital Services  
P.O. Box 1767  
Pebble Beach CA 93953  
[reitzb@pebblebeach.com](mailto:reitzb@pebblebeach.com)

Marvin Philo  
3021 Nikol Street  
Sacramento, CA 95826  
[mhphilo@aol.com](mailto:mhphilo@aol.com)

Jim McCauley, Clerk-Recorder  
Placer County  
2954 Richardson Drive  
Auburn, CA 95603  
[skasza@placer.ca.gov](mailto:skasza@placer.ca.gov)

Jim Heisinger  
P.O. Box 5427  
Carmel, CA 93921  
[hbm@carmellaw.com](mailto:hbm@carmellaw.com)

**ALL DISTRICTS SERVICE LIST**  
**CALIFORNIA-AMERICAN WATER COMPANY**

Florin County Water District  
P.O. Box 292055  
Sacramento, CA 95829  
[fcwd@sbcglobal.net](mailto:fcwd@sbcglobal.net)

George Riley  
Citizens for Public Water  
1198 Castro Road  
Monterey, CA 91940  
[georgetriley@gmail.com](mailto:georgetriley@gmail.com)

City of Del Rey Oaks  
City Hall  
650 Canyon Del Rey Road  
Del Rey Oaks, CA 93940  
Attn: City Clerk  
[citymanager@delreyoaks.org](mailto:citymanager@delreyoaks.org)  
[kminami@delreyoaks.org](mailto:kminami@delreyoaks.org)

David C. Laredo and Fran Farina  
Attorneys at Law  
DeLay & Laredo  
606 Forest Ave  
Pacific Grove, CA 93950  
[dave@laredolaw.net](mailto:dave@laredolaw.net)

City of El Monte  
Chief Deputy City Clerk  
11333 Valley Blvd  
El Monte CA 91731-3293  
[Cityclerk@elmonteca.gov](mailto:Cityclerk@elmonteca.gov)

County of Ventura  
800 South Victoria Avenue  
Ventura, CA 93009  
[wspc@ventura.org](mailto:wspc@ventura.org)

Jennifer Ekblad, MMC, CPM  
City Clerk  
City of Coronado  
1825 Strand Way  
Coronado, CA 92118  
[cityclerk@coronado.ca.us](mailto:cityclerk@coronado.ca.us)

Amy Van, City Clerk  
City of Citrus Heights  
6237 Fountain Square Drive  
Citrus Heights, CA 95621  
[avan@citrusheights.net](mailto:avan@citrusheights.net)

Yvonne Zepeda, Deputy City Clerk  
City of Isleton  
P.O. Box 716  
Isleton, CA 95641  
[Yvonne.zepeda@cityofisleton.com](mailto:Yvonne.zepeda@cityofisleton.com)

Clerk of the Board  
County of Monterey  
P.O. Box 1728  
Salinas, CA 93902  
[cob@co.monterey.ca.us](mailto:cob@co.monterey.ca.us)

Bernardo R. Garcia  
PO Box 37  
San Clemente, CA 92674-0037

Mike Niccum  
General Manager  
Pebble Beach Community Svcs. District  
3101 Forest Lake Road  
Pebble Beach, CA 93953  
[mniccum@pbcsd.org](mailto:mniccum@pbcsd.org)

Carmel Area Wastewater District  
3945 Rio Road  
Carmel, CA 93923  
[buikema@cawd.org](mailto:buikema@cawd.org)

Rafael Lirag  
California Public Utilities Commission  
Administrative Law Judge  
505 Van Ness Avenue Room 4101  
San Francisco, CA 94102-3214  
[Rafael.lirag@cpuc.ca.gov](mailto:Rafael.lirag@cpuc.ca.gov)

Laura L. Krannawitter  
California Public Utilities Commission  
Executive Division, Rm 5303  
505 Van Ness Avenue  
San Francisco, CA 94102  
[Laura.krannawitter@cpu.ca.gov](mailto:Laura.krannawitter@cpu.ca.gov)

City of Monterey  
City Hall  
Monterey, CA 93940  
Attn: City Clerk  
[connolly@ci.monterey.ca.us](mailto:connolly@ci.monterey.ca.us)

City of Seaside, City Hall  
Seaside, CA 93955  
Attn: City Clerk  
[dhodgson@ci.seaside.ca.us](mailto:dhodgson@ci.seaside.ca.us)  
[to'halloran@ci.seaside.ca.us](mailto:to'halloran@ci.seaside.ca.us)  
[cityatty@ix.netcom.com](mailto:cityatty@ix.netcom.com)  
[cityattorney@ci.seaside.ca.us](mailto:cityattorney@ci.seaside.ca.us)

City of Salinas  
Christopher A. Callihan, Esq.  
City Attorney  
200 Lincoln Avenue  
Salinas, CA 93901  
[chrisc@ci.salinas.ca.us](mailto:chrisc@ci.salinas.ca.us)

Audrey Jackson  
Golden State Water Company  
630 E. Foothill Blvd.  
San Dimas, CA 91773  
[afjackson@gswater.com](mailto:afjackson@gswater.com)

David Heuck  
Accounting  
2700 17 Mile Drive  
Pebble Beach, CA 93953  
[heuckd@pebblebeach.com](mailto:heuckd@pebblebeach.com)

Mara W. Elliott, City Attorney  
City of San Diego  
1200 Third Avenue, Suite 1620  
San Diego, CA 92101  
[cityattorney@sandiego.gov](mailto:cityattorney@sandiego.gov)

**ALL DISTRICTS SERVICE LIST**  
**CALIFORNIA-AMERICAN WATER COMPANY**

Thomas Montgomery, County Counsel  
County of San Diego  
County Administration Center  
1600 Pacific Highway, Room 260  
San Diego, CA 92101  
[thomas.montgomery@sdcounty.ca.gov](mailto:thomas.montgomery@sdcounty.ca.gov)

Sheri Damon  
City of Seaside, City Attorney  
440 Harcourt Avenue  
Seaside, CA 93955  
[cityatty@ix.netcom.com](mailto:cityatty@ix.netcom.com)  
[cityattorney@ci.seaside.ca.us](mailto:cityattorney@ci.seaside.ca.us)

Jacqueline M. Kelly, MMC  
City Clerk  
City of Imperial Beach  
825 Imperial Beach Blvd.  
Imperial Beach, CA 91932  
[jkelly@imperialbeachca.gov](mailto:jkelly@imperialbeachca.gov)

Susan Sommers  
City Of Petaluma  
P.O. Box 61  
Petaluma, CA 94953  
[suesimmons@ci.petaluma.ca.us](mailto:suesimmons@ci.petaluma.ca.us)

Elizabeth Maland, City Clerk  
City of San Diego  
202 C Street, 2<sup>nd</sup> Floor  
San Diego, CA 92101  
[cityclerk@sandiego.gov](mailto:cityclerk@sandiego.gov)

Jon Giffen  
City Attorney  
City of Carmel-By-The-Sea  
P.O. Box 805  
Carmel-By-The-Sea, CA 93921  
[jgiffen@kaglaw.net](mailto:jgiffen@kaglaw.net)