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Decision	No-	70149
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BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

In the Matter of the Application of (1) CALIFORNIA CITIES WATER COMPANY for authority (a) to merge with Clinton County Water Company, San Dimas Water Company, San Dimas-Charter Oak Domestic Water Company and The Columbia Land and Water Company; and (b) to issue the shares of common stock required to give effect to such merger; and

(2) SAN DIMAS-CHARTER OAK DOMESTIC WATER COMPANY to merge with and into California Cities Water Company.

Application No. 47080
Petition for an Order
Approving Proposed Journal
Entries and Plant Accounts
Filed March 15, 1965
and Amendment
Filed December 14, 1965

FIRST SUPPLEMENTAL OPINION

Pursuant to authority granted by Decision No. 68242, dated November 24, 1964, in the above-cntitled matter, Clinton County Water Company, San Dimas Water Company, San Dimas-Charter Oak Domestic Water Company and The Columbia Land and Water Company merged with and into California Cities Water Company.

In its present petition, as amended, California Cities Water Company seeks an order of this Commission permitting it to enter data upon its books which, as of December 1, 1964, will result in recorded depreciable utility plant in service aggregating \$2,960,178.95, with a corresponding reserve for depreciation totaling \$766,951.29.

The Commission has considered the petition, as amended, which is supported by staff analysis and finds that the journal

entry, utility plant accounts and reserve for depreciation account schedule set forth in Amended Exhibit C, as such exhibit pertains to Plant Accounts 311 to 378, inclusive, are accurate, just and reasonable. On the basis of this finding we conclude that the petition, as amended, should be granted. A public hearing is not necessary.

The authorization herein granted is for accounting purposes only and the Commission reserves the right to review this matter in further detail should it become an issue in any proceeding.

FIRST SUPPLEMENTAL ORDER

IT IS ORDERED that California Cities Water Company may enter upon its books the journal entry, utility plant accounts and reserve for depreciation account schedule, insofar as they pertain to Plant Accounts 311 to 378, inclusive, as set forth in Amended Exhibit C filed in this proceeding.

The effective date of this First Supplemental Order is the date hereof.

Dated at San Francisco, California, this 4th day <u>mary</u>, 1966.