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Bcc:

Subject: Resolution L-411 - Request for Extension of Advice Letter Filing Deadline

Dear Mr. Clanon:

Commission Resolution L-411, adopted April 14, 2011, provides for each "Covered Utility" to file within 60 days an advice letter to incorporate a memorandum account into its tariffs to reflect revenue requirement impacts of the new federal tax law enacted in December 2010. See Resolution L-411, page 10. The relevant ordering paragraph of Resolution L-411, Ordering Paragraph 6, is incomplete, referring only to Pacific Gas and Electric Company, so it is not clear whether other "Covered Utilities," including the Class A and Class B water utilities, are obliged to make such a filing by the 60-day deadline, which would be June 13, 2011.

Meanwhile, on May 19, 2011, Commission General Counsel Frank Lindh circulated for comment draft Resolution L-411A, which is scheduled to be included on the Commission's decision meeting agenda of June 23, 2011. If Resolution L-411A is adopted, it would replace and modify Resolution L-411 in significant respects, and would extend the deadline for advice letters incorporating memorandum accounts into the tariffs of Covered Utilities until June 30, 2011. California Water Association ("CWA"), on behalf of its members that are Class A or Class B water utilities, filed comments on Draft Resolution L-411A on May 31, 2011, proposing among other things that the deadline for filing such advice letters be extended to July 31, 2011.

Accordingly, to obviate confusion due to the ambiguity of Ordering Paragraph 6 of Resolution L-411 and in order to avoid expenditures on compliance that may be rendered redundant or unnecessary by adoption of Resolution L-411A, CWA respectfully requests that you grant, pursuant to Rule 16.6 of the commission's Rules of Practice and Procedure, an extension of time for compliance with Ordering Paragraph 6 of Resolution L-411 until July 31, 2011 or such other date as may be specified by

Resolution L-411A, upon its adoption, for the filing by Covered Utilities of advice letters to incorporate memorandum accounts into their tariffs as described above.

Respectfully yours,

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