From: Doll, Laura

Sent: 12/18/2012 3:40:10 PM

To: TerKeurst, Charlotte (charlotte.terkeurst@cpuc.ca.gov)

(charlotte.terkeurst@cpuc.ca.gov)

Cc:

Subject: FW: Tracking/Memo Accounts

Charlotte

Here is an example of a case where the Commission authorized four water utilities to establish memo accounts retroactively.

Attached is Golden State Water Advice Letter 1273-W (approved April 28,2008), which authorized Golden State Water to establish a memorandum account to track costs incurred beginning on January 11, 2007 (retroactively).

Laura