

Summary of Reviewing Class A Water Utilities' Filings

Name of water utility	Audit Period		Name of Independent Auditor (CPA firm)	Documents filed with CPUC by water utility and reviewed by UAB	Date of audited F/S or other reports	Audit opinion rendered by independent CPA on the audited financial statements	Matters related to auditee's internal control noted by the independent auditor	UAB's conclusion of reviewing water utility's filed documents	Date of UAB's Reviews	UAB's Next Step / Actions Needed
	From	To								
California American Water Company	01/01/19	12/31/19	PricewaterhouseCoopers	<ul style="list-style-type: none"> Audited stand-alone financial statements (F/S) for California subsidiary Parent company's 10-K report 	<ul style="list-style-type: none"> 02/18/20 03/30/20 	<ul style="list-style-type: none"> Unqualified opinion on parent company and California subsidiary's F/S Unqualified opinion on internal control 	The audit reports did not disclose any matters related to internal controls. The company stated that they did not receive a management letter from their auditors relating to internal controls	We reviewed the annual F/S for the California subsidiary and the parent company's 10-K report. The information presented in these reports indicates that the company's annual F/S are fairly presented. No internal control weaknesses were noted.	08/06/20	No further actions needed.
California Water Service Company	01/01/19	12/31/19	Deloitte and Touché	<ul style="list-style-type: none"> 10K Report, which includes the parent company's consolidated F/S F/S disclosure note 16 includes the condensed F/S of the California subsidiary 	02/27/20	<ul style="list-style-type: none"> Unqualified opinion on parent company's financial statements Unqualified opinion on internal control 	The audit reports did not disclose any matters related to internal controls. The company stated that they did not receive a management letter from their auditors relating to internal controls	We reviewed the annual F/S for the California subsidiary and the parent company's 10-K report. The information presented in these reports indicates that the company's annual F/S are fairly presented. No internal control weaknesses were noted.	06/03/20	No further actions needed.
Golden State Water Company	01/01/19	12/31/19	PricewaterhouseCoopers	<ul style="list-style-type: none"> 10K Report, which includes parent company's audited consolidated F/S and California subsidiary's audited F/S. 	02/24/20	<ul style="list-style-type: none"> Unqualified opinion on parent company and California subsidiary's F/S Unqualified opinion on internal control 	The 10-K report did not disclose any matters related to the auditee's internal controls. The company confirmed that they did not receive a management letter from their auditors relating to internal controls	We reviewed the audited F/S for the parent company and California subsidiary and noted that the F/S are fairly presented. No internal control deficiencies were identified.	06/03/20	No further actions needed.
Great Oaks Water Company	01/01/19	12/31/19	Wright Ford Young & Co	Audited F/S	05/27/20	<ul style="list-style-type: none"> Unqualified opinion on financial statements 	The audit reports did not disclose any matters related to internal controls. Utility provided communication from their auditors that indicated that there were no items that would be identified as material weakness or significant deficiencies.	We reviewed the company's audited F/S. The information presented in the audit report notes that the company's annual F/S are fairly presented. No internal control weaknesses were noted.	06/03/20	No further actions needed.
Liberty Utilities - Apple Valley Ranchos Water Company	01/01/19	12/31/19	Ernst & Young LLP	<ul style="list-style-type: none"> Audited stand-alone F/S for California subsidiary Parent company's Form 40-F 	<ul style="list-style-type: none"> 02/27/20 07/31/20 	<ul style="list-style-type: none"> Unqualified opinion on parent company and California subsidiary's F/S Unqualified opinion on internal control 	No internal control deficiencies notes	We reviewed the Utility's audited F/S and noted that the Utility's F/S are presented fairly. No material weakness or significant deficiencies were	08/06/20	No further actions needed.
Liberty Utilities - Park Water Company	01/01/19	12/31/19	Ernst & Young LLP	<ul style="list-style-type: none"> Audited stand-alone F/S for California subsidiary Parent company's Form 40-F 	<ul style="list-style-type: none"> 02/27/20 07/31/20 	<ul style="list-style-type: none"> Unqualified opinion on parent company and California subsidiary's F/S Unqualified opinion on internal control 	No internal control deficiencies notes	We reviewed the Utility's audited F/S and noted that the Utility's F/S are presented fairly. No material weakness or significant deficiencies were	08/06/20	No further actions needed.

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	From	To								
San Gabriel Valley Water Company	01/01/19	12/31/19	Vasquez and Company	<ul style="list-style-type: none"> Audited F/S in accordance with Uniform System of Accounts (USOA) Letter to those charged with governance. 	03/31/20	Unqualified opinion on F/S	The auditor's letter to those charged with governance did not identify any material weaknesses or significant deficiencies in internal control that were discussed with the company's management	We reviewed the Utility's audited F/S and noted that the company's F/S are presented fairly. No internal control deficiencies were noted.	06/03/20	No further actions needed.
San Jose Water Company	01/01/19	12/31/19	KPMG	<ul style="list-style-type: none"> Stand alone F/S for California subsidiary; 	03/25/20	<ul style="list-style-type: none"> Unqualified opinion on California subsidiary's F/S 	The audit reports did not disclose any matters related to internal controls. The company stated that they did not receive a management letter from their auditors relating to internal controls	We reviewed the Utility's audited F/S and noted that the company's F/S are presented fairly. No internal control deficiencies were noted.	06/03/20	No further actions needed.
Suburban Water Systems	01/01/19	12/31/19	PricewaterhouseCoopers	<ul style="list-style-type: none"> Stand alone F/S for 	04/17/19	Unqualified opinion on F/S	No internal control deficiencies notes	We reviewed the Utility's audited F/S and noted that the Utility's F/S are presented fairly. No material weakness or significant deficiencies were	06/03/20	No further actions needed.