

**CALIFORNIA PUBLIC UTILITIES COMMISSION
DIVISION OF WATER AND AUDITS**

Advice Letter Cover Sheet

Utility Name: Great Oaks Water Company **Date Mailed to Service List:** 7/27/2022
District: NA
CPUC Utility #: U-162-W **Protest Deadline (20th Day):** 8/16/2022
Advice Letter #: 310-W **Review Deadline (30th Day):** 8/26/2022
Tier 1 2 3 Compliance **Requested Effective Date:** 7/1/2022
PU Code 792.5; Audits Branch
Authorization Report **Rate Impact:** \$NA
NA%
Description: Inclusion of existing balancing accounts for purchased power and pump tax in Preliminary Statement in compliance with Corrective Action Plan.

The protest or response deadline for this advice letter is 20 days from the date that this advice letter was mailed to the service list. Please see the "Response or Protest" section in the advice letter for more information.

Utility Contact: Timothy S. Guster
Phone: (408) 227-9540
Email: tguster@greatoakswater.com

Utility Contact:
Phone:
Email:

DWA Contact: Tariff Unit
Phone: (415) 703-1133
Email: Water.Division@cpuc.ca.gov

DWA USE ONLY

<u>DATE</u>	<u>STAFF</u>	<u>COMMENTS</u>
_____	_____	_____
_____	_____	_____

APPROVED

WITHDRAWN

REJECTED

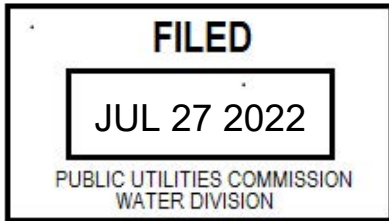
Signature: _____

Comments: _____

Date: _____



GREAT OAKS WATER COMPANY



P.O. Box 23490
San Jose, CA 95153
(408) 227-9540
tguster@greatoakswater.com

July 27, 2022

California Public Utilities Commission
Water Division
Room 3102
505 Van Ness Avenue
San Francisco, CA 94102-3298

Great Oaks Water Company (U-162-W) Advice Letter 310-W to the California Public Utilities Commission Requesting Authority to Include Purchased Power and Groundwater Charge Balancing Accounts in Preliminary Statement

Great Oaks Water Company (Great Oaks) transmits this Tier 2 advice letter filing to include long-standing Purchased Power and Pump Tax Balancing Accounts in Great Oaks’ Preliminary Statement. The following changes in tariff schedules applicable to Great Oaks entire service area are proposed:

CPUC Sheet No.	Title of Tariff Sheet	Canceling Sheet No.
996-W	Preliminary Statement Purchased Power Balancing Account	New
997-W	Preliminary Statement Agricultural Groundwater Charges Balancing Account	New
998-W	Preliminary Statement Nonagricultural Groundwater Charges Balancing Account	New
999-W	Table of Contents	995-W

Summary of Advice Letter 310-W

Great Oaks has maintained balancing accounts for Purchased Power and Pump Taxes (Groundwater Charges) pursuant to Public Utilities Code § 792.5 for many years. At no point in time, however, have the Purchased Power and Groundwater Charge balancing accounts been included in Great Oaks' Preliminary Statement.

Recently, the Utility Audits Branch of the Utility Audits, Risk and Compliance Division of the Commission (Audits Branch) completed and issued a report on a performance audit of Great Oaks' balancing accounts for calendar year 2020. In its report on that audit, the Audits Branch included a finding that Great Oaks omitted its Purchased Power, Pump Tax-Agricultural, and Pump Tax-Non-Agricultural balancing accounts and related required information from its Preliminary Statement.”

As part of its Corrective Action Plan in response to the Audit Report, Great Oaks is required to add Purchased Power and Groundwater Charge balancing accounts to its Preliminary Statement. A copy of Great Oaks' Corrective Action Plan is attached hereto as Exhibit A.

By this Advice Letter Great Oaks respectfully requests that the Water Branch of California Public Utilities Commission (Commission) authorize the addition of the proposed Purchased Power, Groundwater Charges (Non-Agricultural), and Groundwater Charges (Agricultural) Balancing Accounts to Great Oaks' Preliminary Statement.

Purchased Power Balancing Account

Great Oaks' proposed Purchased Power Balancing Account is attached hereto and is included in Exhibit B Proposed Balancing Accounts. As indicated above, Great Oaks has maintained a Purchased Power Balancing Account for many years through which Great Oaks has tracked, recorded, and amortized expenses incurred by Great Oaks at actual purchased power rates as compared to purchased power expenses based upon the then-current purchased power rates that were utilized and adopted in ratesetting proceedings.

Great Oaks' proposed Purchased Power Balancing Account has been drafted based upon purchased power balancing accounts approved by the Commission for other Class A water utilities.¹ The methodology of the proposed Purchased Power Balancing Account is consistent with the manner

¹ See, e.g., San Gabriel Valley Water Company Tariff Sheet 2718-W.

in which Great Oaks' long-standing (non-tariffed) purchased power balancing account has been maintained for many years.

Groundwater Charge Balancing Accounts

Great Oaks is proposing two Groundwater Charge Balancing Accounts, one for groundwater charges at non-agricultural rates and one for groundwater charges at agricultural rates. The Santa Clara Valley Water District (Valley Water) levies groundwater charges on water produced (pumped) from the underground aquifers of Santa Clara County within defined groundwater charge zones. For water produced for agricultural purposes, as defined by Valley Water, a rate is charged that is different (and lower) than the groundwater charge rates for water produced for non-agricultural purposes.

The vast majority of water produced by Great Oaks is for non-agricultural purposes.² For customers of Great Oaks that use water for agricultural purposes, provided Valley Water certifies that such use is within Valley Water's definition of "agricultural use," those customers receive a credit on their bills for agricultural water use based upon the difference between the agricultural and non-agricultural groundwater charge rates. Thus, it is necessary for Great Oaks to maintain Groundwater Charge Balancing Accounts for both Agricultural and Non-Agricultural water production.

Great Oaks' proposed Groundwater Charge Balancing Accounts are attached hereto and included in Exhibit B Proposed Balancing Accounts. Also as indicated above, Great Oaks has maintained Groundwater Charge Balancing Accounts for both Agricultural and Non-Agricultural Groundwater Charges incurred by Great Oaks at the actual groundwater charge rates levied by Valley Water as compared to what those groundwater charges were at the groundwater charge rates utilized for ratesetting purposes.

The groundwater charges levied by Valley Water have the same effective and end dates as Great Oaks' Commission-authorized rate years (July 1 of the first year through June 30 of the next year). Historically, Great Oaks has requested and received Commission authority to add the incremental difference between the prior year's groundwater charge rates and new groundwater charge rates levied by Valley Water. These advice letter filings resulted in surcharges to collect the difference in groundwater charge expenses under the "old" rates versus groundwater charge expenses under the "new" rates.

² For the rate year ended June 30, 2021, total non-agricultural water use represented 99.86% of water sales, while agricultural water use represented 0.14% of water sales.

In recent years, however, the Water Division has requested that instead of recovering increased costs due to higher groundwater charges through a surcharge, that Great Oaks should request recovery due to higher groundwater charge rates through a change in the base rates. Great Oaks complied with this request³ and the groundwater charge balancing accounts for rate years 2021/2022 and 2022/2023 track and record the differences based upon the “old” and “new” rates. The language of the requested Groundwater Charges (Agricultural) and Groundwater Charges (Non-Agricultural) Balancing Accounts reflects the current procedure required by the Water Division.

Requested Action

Great Oaks respectfully requests that this Advice Letter 310-W and its proposed tariff sheets be approved with an effective date of July 1, 2022, the date the most recently levied groundwater charge rates became effective.

Pending and Upcoming Advice Letters

At this time, Great Oaks has Advice Letter 309-W pending. Advice Letter 309-W merely requests corrections of inadvertent typographical errors.

After the Commission issues its Decision on Great Oaks’ 2021 General Rate Case Application (A.21-07-001), Great Oaks will be filing one or advice letters to amortize the balances of several balancing and memorandum accounts that were reviewed in the proceedings on A.21-07-001.

No Effect on Water Service

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

Effective Date – July 1, 2021

Great Oaks requests that the terms and conditions of the requested balancing accounts requested in this Advice Letter become effective July 1, 2022, the same effective date as Valley Water’s most recently levied groundwater charges. An effective date of July 1, 2022 is also after the date of the Audits Branch report (dated June 16, 2022) and is consistent with Great Oaks’ Corrective Action Plan.

³ See, e.g., Great Oaks Advice Letters 301-W-A and 307-W.

Tier Designation

This is a Tier 2 Advice Letter pursuant to General Order 96-B and Water Industry Rules 7.3.2(6) and 7.3.2(8).

Notice and Service

Notice is being provided by publishing this Advice Letter on Great Oaks' website (www.greatoakswater.com) and through service upon the Distribution List provided below.

Protests and Responses

Anyone may protest and respond to this Advice Letter. A Response supports the filing and may contain information that proves useful to the Commission in evaluating the Advice Letter. A Protest objects to the Advice Letter in whole or in part and must set forth specific grounds on which it is based. These grounds may be based upon the following:

(1) The utility did not properly serve or give notice of the Advice Letter;
or

(2) The relief requested in the Advice Letter would violate a statute or Commission order, or is not authorized by statute or Commission order on which the utility relies; or

(3) The analysis, calculations, or data in the Advice Letter contain material error or omissions; or

(4) The relief requested in the Advice Letter is pending before the Commission in a formal proceeding; or

(5) The relief requested in the Advice Letter requires consideration in a formal hearing, or is otherwise inappropriate for the Advice Letter process; or

(6) The relief requested in the Advice Letter is unjust, unreasonable, or discriminatory (provided that such a Protest may not be made where it would require re-litigating a prior order of the Commission).

Any Protest or Response must be made in writing or by electronic mail and must be received by the Water Division of the Commission within 20 days of the date this Advice Letter is filed. The Advice Letter process does not provide for any Protests, Responses or other comments, except for a reply by Great Oaks, after the 20-day comment period expires. The address for mailing or delivering a Protest or Response is:

Tariff Unit, Water Division, 3rd floor
California Public Utilities Commission,
505 Van Ness Avenue, San Francisco, CA 94102
water_division@cpuc.ca.gov

On the same date any Protest or Response is submitted to the Water Division, the protesting or responding person, entity or party must serve a copy of the Protest or Response on Great Oaks addressed to Timothy S. Guster, Great Oaks Water Co., PO Box 23490, San Jose, CA 95153, 408-227-9540, 408 227-7126 (fax), email: tguster@greatoakswater.com.

Great Oaks Water Company

/s/

Timothy S. Guster
General Counsel
Legal and Regulatory Affairs

VERIFICATION

I am an officer of the Great Oaks Water Company and am authorized to make this verification on its behalf. The statements in the foregoing document, Great Oaks Water Co.'s Advice Letter 310-W, are true of my own knowledge, except as to matters that are therein stated on information and belief, and as to those matters, I believe them to be true.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on July 27, 2010 at San Jose, California.

 /s/
Timothy S. Guster

Certificate of Service

I hereby certify that I have this day served a copy of Great Oaks Water Co.'s Advice Letter 310-W on the parties listed on the following Distribution List by mailing a properly addressed copy by first class mail with postage prepaid.

Executed on July 27, 2022 at San Jose, California.

 /s/
Timothy S. Guster

Great Oaks Water Co.
Distribution List

Municipal Water System
City of San Jose
3025 Tuers Road
San Jose, CA 95121

County Clerk
County of Santa Clara
70 W. Hedding Street
San Jose, CA 95110

State Water Resources Control Board
Division of Drinking Water
850 Marina Bay Parkway
Building P, 2nd Floor
Richmond, CA 94804

Office of Regulatory Affairs*
California Water Service Company
1720 North First Street
San Jose, CA 95112
Sacramento, CA 95814
(via email: rateshelp@calwater.com)

Santa Clara Valley Water District
5750 Almaden Expressway
San Jose, CA 95118

Water Division*
California Public Utilities
Commission
505 Van Ness Avenue
San Francisco, CA 94102

Richard Rauschmeier*
Cal Advocates
California Public Utilities Commission
505 Van Ness Avenue
San Francisco, CA 94102

Syreeta Gibbs*
Cal Advocates
California Public Utilities Commission
505 Van Ness Avenue
San Francisco, CA 94102

Legal Division
California Public Utilities Commission
505 Van Ness Avenue
San Francisco, CA 94102-3214

Regulatory Affairs*
San Jose Water Company
110 West Taylor Street
San Jose, CA 95115

Great Oaks Water Company
Advice Letter 310-W

Exhibit A
Great Oaks Water Company
Balancing Account CY2020 Audit
Corrective Action Plan



GREAT OAKS WATER COMPANY

P. O. BOX 23490
SAN JOSE, CA 95153
(408) 227-9540

June 29, 2022

Submitted via email to UtilityAudits@cpuc.ca.gov

California Public Utilities Commission
Attention: Angie Williams, Director
Utility Audits, Risk and Compliance Division
505 Van Ness Avenue
San Francisco, CA 94102-3298

RE: **Great Oaks Water Company Corrective Action Plan
Balancing Account Audit CY2020**

Dear Director Williams:

The following constitutes Great Oaks Water Company's (Great Oaks) Corrective Action Plan (CAP) addressing the findings and recommendations of the June 16, 2022 Balancing Accounts Performance Audit for the January 1, 2020 through December 31, 2020 (CY2020 Balancing Account Audit) time period.

The CY2020 Balancing Account Audit contained three (3) Findings and Recommendations:

- Finding 1: Three Balancing Accounts Omitted from the Preliminary Statement;
- Finding 2: Understated Balance in the Purchased Power Balancing Account; and
- Finding 3: Incorrect Interest Rates in its Balancing and Recovery Accounts.

The following Corrective Action Plan addresses the three Findings and Recommendations separately below.

Corrective Action Plan – Finding 1

Finding 1 will be addressed by the filing of the necessary advice letter(s) to add balancing accounts for Purchased Power, Pump Tax Agriculture, and Pump Tax Non-Agriculture to Great Oaks' Preliminary Statement. Included in the terms and conditions of the Preliminary Statement balancing accounts will be the appropriate and applicable interest rates. The advice letter(s) will be filed on or before August 1, 2022 and will be published on Great Oaks' website per the normal practice and will be included in the online tariff book once approved.

Great Oaks has already discussed this matter with the Water Division of the California Public Utilities Commission (Commission), and the Water Division is agreeable to filing of the advice letter(s) to establish the balancing accounts.

Corrective Action Plan – Finding 2

Great Oaks has instituted oversight and monitoring policies and procedures to detect errors and to ensure the incremental amounts are properly and accurately recorded and reported in its Purchased Power Balancing Account. Included in such policies and procedures are secondary reviews of the balancing account calculations and applicable electric rates. These policies and procedures are in the nature of internal controls.

Great Oaks also includes an accounting mechanism to incorporate the incremental rate changes from its electric service provider into its Purchased Power Balancing Account calculations. The internal controls described in the paragraph above will be employed to ensure the incremental rate changes from its electric service provider are accurately included in the Purchased Power Balancing Account calculations.

Great Oaks is also correcting the errors noted in the CY2020 Balancing Account Audit immediately to eliminate the understated balance (\$1,644) in the Purchased Power Balancing Account.

Corrective Action Plan – Finding 3

Great Oaks has instituted monitoring policies and procedures to ensure the appropriate interest rates are applied in accordance with Commission directives to all balancing and recovery accounts. The policies and procedures are in the nature of internal controls to ensure application of the correct interest rates to the various balancing and memorandum accounts authorized by the Commission.

Based upon discussions with auditor Jared Smith, Great Oaks will be using the correct interest rate effective January 1, 2022. The interest rates to be used may be found at this link, which was originally provided by Mr. Smith:

<https://alfred.stlouisfed.org/series?seid=CPN3M#:~:text=90-Day%20AA%20Nonfinancial%20Commercial%20Paper%20Interest%20Rate%20%28CPN3M%29,2022%3A%200.63%20%28%2B%20more%29%20Updated%3A%20Apr%201%2C%202022.>

Respectfully submitted,



Timothy S. Guster
Vice President and General Counsel

Great Oaks Water Company
Advice Letter 310-W

Exhibit B
Proposed Tariff Sheets

PRELIMINARY STATEMENT
(Continued)

II. Purchased Power Balancing Account.

(N)

1. Purpose: The purpose of the Purchased Power Balancing Account is to record and track the differences, if any, between the cost of purchased power (Account 726) and the adopted cost of purchased power incorporated into rates through a Commission ratesetting proceeding (General Rate Case or Advice Letter). This balancing account is authorized under Public Utilities Code Section 792.5.
2. Applicability: This balancing account is applicable throughout the Utility's authorized service area.
3. Accounting Procedure: The following entries will be made on a monthly basis:
 - a. Adopted purchased power cost per KWH;
 - b. Recorded purchased power cost per KWH;
 - c. Calculate (a) minus (b);
 - d. Multiply (c) by recorded KWHs;
 - e. If (d) is a negative number, the result is an under-collection; if (d) is a positive number, the result is an over-collection.
 - f. Interest (on over-collection or under-collection) shall accrue monthly by applying one-twelfth of the Federal Reserve 3-month Commercial Paper Rate – Non-Financial, from Federal Reserve Statistical Release H.15 (expressed as an annual rate) to the average monthly balance.
4. Over-collections and under-collections in this account may be amortized by the Utility through Advice Letter filings or through General Rate Case proceedings, at the discretion of the Utility, consistent with Commission practice and procedure. The Utility may combine the balance in this account with balances in other balancing and/or memorandum accounts for purposes of amortization.

(N)

(To be inserted by utility)
Advice Letter No. 310-W

Issued by
Timothy S. Guster
NAME
General Counsel
TITLE

(To be inserted by Cal. P.U.C.)
Date Filed _____

Decision No. _____

Effective _____

Resolution No. _____

PRELIMINARY STATEMENT
(Continued)

GG. Agricultural Groundwater Charges Balancing Account.

(N)

1. Purpose: The purpose of the Agricultural Groundwater Charges Balancing Account is to record and track the differences, if any, between the rates for Agricultural Groundwater Charges levied by the Santa Clara Valley Water District (District) in its groundwater charges Zones and the rates for Agricultural Groundwater Charges in each Zone that have been utilized when setting the Utility's rates. This balancing account is authorized under Public Utilities Code Section 792.5.
2. Applicability: This balancing account is applicable throughout the Utility's authorized service area.
3. Accounting Procedure: Agricultural Groundwater Charges are levied upon the Utility's monthly groundwater production. Groundwater charges incurred in one month are payable on or before the 25th of the following month. Groundwater charges paid are recorded in the month in which the charges are incurred. The entries are as follows:
 - a. Monthly recorded water production in acre-feet (AF);
 - b. The District's Agricultural Groundwater Charge rate in AF utilized when setting the Utility's rates either through General Rate Case proceedings or Advice Letter filings;
 - c. The District's Agricultural Groundwater Charge effective for monthly recorded water sales in AF in (a), above;
 - d. Calculate increment (b) minus (c);
 - e. Multiply (a) by (d);
 - f. If (e) is a negative number, the result is an under-collection; if (e) is a positive number, the result is an over-collection.
 - g. Interest (on over-collection or under-collection) shall accrue monthly by applying one-twelfth of the Federal Reserve 3-month Commercial Paper Rate – Non-Financial, from Federal Reserve Statistical Release H.15 (expressed as an annual rate) to the average monthly balance.
4. Over-collections and under-collections in this account may be amortized by the Utility through Advice Letter filings or through General Rate Case proceedings, at the discretion of the Utility, consistent with Commission practice and procedure. The Utility may combine the balance in this account with balances in other balancing and/or memorandum accounts for purposes of amortization.

(N)

(To be inserted by utility)
Advice Letter No. 310-W

Issued by
Timothy S. Guster
NAME
General Counsel
TITLE

(To be inserted by Cal. P.U.C.)
Date Filed _____

Decision No. _____

Effective _____

Resolution No. _____

PRELIMINARY STATEMENT
(Continued)

HH. Non-Agricultural Groundwater Charges Balancing Account.

(N)

1. Purpose: The purpose of the Non-Agricultural Groundwater Charges Balancing Account is to record and track the differences, if any, between the rates for Non-Agricultural Groundwater Charges levied by the Santa Clara Valley Water District (District) in its groundwater charges Zones and the rates for Non-Agricultural Groundwater Charges in each Zone that have been utilized when setting the Utility's rates. This balancing account is authorized under Public Utilities Code Section 792.5.
2. Applicability: This balancing account is applicable throughout the Utility's authorized service area.
3. Accounting Procedure: Non-Agricultural Groundwater Charges are levied upon the Utility's monthly groundwater production. Groundwater charges incurred in one month are payable on or before the 25th of the following month. Groundwater charges paid are recorded in the month in which the charges are incurred. The entries are as follows:
 - a. Monthly recorded water production in acre-feet (AF);
 - b. The District's Non-Agricultural Groundwater Charge rate in AF utilized when setting the Utility's rates either through General Rate Case proceedings or Advice Letter filings;
 - c. The District's Non-Agricultural Groundwater Charge effective for monthly recorded water production in AF in (a), above;
 - d. Calculate increment (b) minus (c);
 - e. Multiply (a) by (d);
 - f. If (e) is a negative number, the result is an under-collection; if (e) is a positive number, the result is an over-collection.
 - g. Interest (on over-collection or under-collection) shall accrue monthly by applying one-twelfth of the Federal Reserve 3-month Commercial Paper Rate – Non-Financial, from Federal Reserve Statistical Release H.15 (expressed as an annual rate) to the average monthly balance.
4. Over-collections and under-collections in this account may be amortized by the Utility through Advice Letter filings or through General Rate Case proceedings, at the discretion of the Utility, consistent with Commission practice and procedure. The Utility may combine the balance in this account with balances in other balancing and/or memorandum accounts for purposes of amortization.

(N)

(To be inserted by utility)
Advice Letter No. 310-W

Issued by
Timothy S. Guster
NAME
General Counsel
TITLE

(To be inserted by Cal. P.U.C.)
Date Filed _____

Decision No. _____

Effective _____

Resolution No. _____

TABLE OF CONTENTS

The following listed tariff sheets contain all effective rates and rules affecting the charges and service of the utility, together with other pertinent information.

<u>Subject Matter of Sheet</u>	<u>Cal. P.U.C. Sheet No.</u>
Title Page	346-W
Table of Contents	999-W, 354-W (C)
Preliminary Statement 347-W, 348-W, 465-W, 466-W, 785-W, 876-W, 742-W, 743-W, 783-W, 794-W, 795-W 837-W, 982-W, 850-W, 885-W, 887-W, 936-W, 971-W, 972-W, 991-W, 996-W, 997-W, 998-W	(N)
Service Area Map	644-W to 670-W
Rate Schedules:	
Schedule No. 1, General Metered Service	984-W, 993-W, 994-W
Schedule No. 3M, Irrigation Service	987-W, 988-W
Schedule No. 4, Private Fire Protection Service	882-W
Schedule No. 5, Public Fire Hydrant Service	3-W
Schedule No. 6, Contract Resale Service	989-W, 884-W
Schedule No. 9C, Construction Flat Rate Service	817-W, 818-W
Schedule No. 14.1 Mandatory Water Conservation	768-W, 968-W, 969-W, 771-W, 772-W, 773-W
Schedule UF, Surcharge to Fund Public Utilities Commission Reimbursement Fee	940-W
Summary List of Contracts & Deviations	477-W
Rules:	
No. 1 Definitions	917-W, 918-W
No. 2 Description of Services	191-W
No. 3 Application for Service	10-W, 503-W, 600-W
No. 4 Contracts	11-W
No. 5 Special Information Required on Forms	919-W - 921-W
No. 6 Establishment and Re-establishment of Credit	14-W
No. 7 Deposits	601-W, 602-W
No. 8 Notices	922-W, 923-W, 900-W
No. 9 Rendering and Payment of Bills	18-W, 19-W, 598-W, 787-W
No. 10 Disputed Bills	924-W, 902-W
No. 11 Discontinuance and Restoration of Service	903-W – 904-W, 925-W- 927-W, 910-W, 911-W 928-W
No. 12 Information Available to Public	25-W, 26-W
No. 13 Temporary Service	27-W, 28-W
No. 14 Continuity of Service	29-W
No. 14.1 Water Conservation and Rationing Plan	540-543-W
No. 15 Main Extensions	232-234-W, 349-W, 236-245-W, 852-W
No. 16 Service Connections, Meters and Customers' Facilities	324-W, 350-W, 351-W, 327-330-W
No. 17 Standards for Measurement of Service	352-W
No. 18 Meter Tests and Adjustment of Bills for Meter Error	43-45-W
No. 19 Service to Separate Premises and Multiple Units, Resale of Water	279-W, 854-W
No. 20 Water Conservation	538-W
No. 21 Fire Protection	537-W
No. 22 Low Income Customer Assistance Program	490-W

(To be inserted by utility)

Issued by

(To be inserted by Cal. P.U.C.)

Advice Letter No. 310-W

Timothy S. Guster

Date Filed _____

Decision No. _____

VP & General Counsel
TITLE

Effective _____