CALIFORNIA PUBLIC UTILITIES COMMISSION
DIVISION OF WATER AND AUDITS

Advice Letter Cover Sheet

Utility Name:	**GOLDEN STATE WATER COMPANY**	**Date Mailed to Service List:**	**12/19/2023**
District:	**Company-wide**		
CPUC Utility #:	**133 W**	**Protest Deadline (20th Day):**	**1/8/2024**
Advice Letter #:	**1934-W**	**Review Deadline (30th Day):**	**1/18/2024**
Tier	☒1 ☐2 ☐3 ☒ Compliance	**Requested Effective Date:**	**1/1/2024**
Authorization	D.23-06-024	**Rate Impact:**	**N/A**
Description:	Internal Revenue Service Private Letter Ruling Memorandum Account		

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: Ronald Moore
Phone: (909) 394-3600 x 682
Email: ronald.moore@gswater.com

Utility Contact: Jenny Darney-Lane
Phone: (909) 394-3600 x 423
Email: jadarneylane@gswater.com

WD Contact: Tariff Unit
Phone: (415) 703-1133
Email: water.division@cpuc.ca.gov

DWA USE ONLY

DATE	STAFF	COMMENTS

[ ] APPROVED **[ ] WITHDRAWN** **[ ] REJECTED**

Signature: _____ **Comments:** _____

Date: _____

Golden State Water Company
A Subsidiary of American States Water Company

FILED
DEC 19 2023
PUBLIC UTILITIES COMMISSION
WATER DIVISION

December 19, 2023

Advice Letter No. 1934-W **(U 133 W)**

CALIFORNIA PUBLIC UTILITIES COMMISSION

Golden State Water Company (Golden State) hereby transmits the following tariff sheets applicable to its water operations:

CPUC Sheet No	Title of Sheet	Canceling CPUC Sheet No.
Revised No. 9520-W	Preliminary Statement, Part VVVV Internal Revenue Service Private Letter Ruling Memorandum Account	
Revised No. 9521-W	Table of Contents, Page 2	Revised No. 9361-W
Revised No. 9522-W	Table of Contents, Page 1	Revised No. 9519-W

Subject: *Establish the Internal Revenue Service Private Letter Ruling Memorandum Account*

In Decision No. 23-06-024, Golden State was granted authority to establish a two-way memorandum account for the purpose of tracking revenues as necessary in Year-3 of its 2020 General Rate Case Cycle, which is 2024, for possible disposition upon the Internal Revenue Service's (IRS) issuance of a Private Letter Ruling (PLR). The IRS had not issued its PLR at the time Golden State filed its 2024 Escalation filings, therefore, the establishment of this memorandum account is necessary.

Background

In Application No. 20-07-012, Golden State requested a deviation from Decision No. 04-06-018 for setting rates in Year-3 to the extent necessary to ensure consistency of the components used to compute Year-3's rate base and associated cost-of-service. Golden State had concerns that the prescribed computational method in the California Public Utilities Commission's (CPUC) Rate Case Plan (RCP Method) results in an inconsistency between (a) the amounts of Year-3 depreciation and income tax expenses recovered in the cost of service revenue requirement and (b) the Year-3 depreciation reserve and deferred income tax activities used to compute Year-3 rate base. The Internal Revenue Code requires consistency in order to satisfy tax normalization requirements. Golden State recommended that the depreciation reserve and the deferred income taxes in the Year-3 rate base calculation reflect the Year-3 depreciation and income tax expense activity in the cost of service revenue requirement calculation to achieve consistency and avoid a tax normalization violation.

If the IRS concludes in their PLR that the RCP Method does result in a normalization violation, then Golden State will recalculate its 2024 rate base and implement revised water rates. No additional entries, with the exception of interest, will be recorded in the IRSPLRMA subsequent to the implementation of the revised water rates. . If the IRS concludes that the RCP Method does not result in a normalization violation, then Golden State will not need to utilize the IRSPLRMA and there will be no need to adjust the 2024 rate base and water rates and GSWC will request to close the IRSPLRMA.

Memorandum Account Treatment

Golden State is aware that a memorandum account is not a guarantee of eventual recovery of expenses, nor is it carried as a regular account under the uniform system of accounts for water utilities. It is carried "off the books" as a memorandum account. Further, it is also known that the California Public Utilities Commission policy on memorandum account treatment has always been that the burden of proof of the reasonableness of expenses charged to the account is the responsibility of the utility requesting reimbursement of such expenses.

Terms And Conditions Of The New Memorandum Account

The proposed terms and conditions of the Internal Revenue Service Private Letter Ruling Memorandum Account (IRSPLRMA) are provided in Preliminary Statement, Part VVVV, which is attached to this advice letter. The IRSPLRMA will expire on December 31, 2024.

Tier Designation

This advice letter is submitted with a Tier 1 designation. Golden State is requesting that this filing and Preliminary Statement, Part VVVV become effective on January 1, 2024.

Customer Notice

Pursuant to Water Industry Rule No. 3.2 in the Commission's General Order 96-B, this advice letter does not require a customer notice nor a customer notice verification.

Response or Protest

Anyone may submit a response or protest for this Advice Letter (AL). When submitting a response or protest, **please include the utility name and advice letter number in the subject line.**

A **response** supports the filing and may contain information that proves useful to the Commission in evaluating the AL. A **protest** objects to the AL in whole or in part and must set forth the specific grounds on which it is based. These grounds are:

1. The utility did not properly serve or give notice of the AL;

2. The relief requested in the AL would violate statute or Commission order, or is not authorized by statute or Commission order on which the utility relies;
3. The analysis, calculations, or data in the AL contain material error or omissions;
4. The relief requested in the AL is pending before the Commission in a formal proceeding; or
5. The relief requested in the AL requires consideration in a formal hearing, or is otherwise inappropriate for the AL process; or
6. The relief requested in the AL 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.

A protest may not rely on policy objections to an AL where the relief requested in the AL follows rules or directions established by statute or Commission order applicable to the utility. A protest shall provide citations or proofs where available to allow staff to properly consider the protest.

The Water Division (WD) must receive a response or protest via email (**or** postal mail) within 20 days of the date the AL is filed. When submitting a response or protest, **please include the utility name and advice letter number in the subject line.**

The addresses for submitting a response or protest are:

Email Address:	**Mailing Address:**
Water.Division@cpuc.ca.gov	CA Public Utilities Commission Division of Water and Audits 505 Van Ness Avenue San Francisco, CA 94102

On the same day the response or protest is submitted to WD, the respondent or protestant shall send a copy of the protest to Golden State Water Company at:

Email Address:	**Mailing Address:**
regulatoryaffairs@gswater.com	Ronald Moore Golden State Water Company 630 East Foothill Blvd. San Dimas, CA 91773

Cities and counties that need Board of Supervisors or Board of Commissioners approval to protest should inform WD, within the 20 day protest period, so that a late filed protest can be entertained. The informing document should include an estimate of the date the proposed protest might be voted on.

Replies

The utility shall reply to each protest and may reply to any response. Any reply must be received by WD within five business days after the end of the protest period, and shall be served on the same day on each person who filed the protest or response to the AL.

The actions requested in this advice letter are not now the subject of any formal filings with the California Public Utilities Commission, including a formal complaint, nor action in any court of law.

Sincerely,

/s/ Ronald Moore

Ronald Moore
Regulatory Affairs Dept.
Golden State Water Company

c: Jim Boothe, CPUC– Water Division
Victor Chan, CPUC- CalPA
Richard Rauschmeier, CPUC- CalPA
Alex Pineda, CPUC- Water Division

Preliminary Statement
Internal Revenue Service Private Letter Ruling Memorandum Account

VVVV. Internal Revenue Service Private Letter Ruling Memorandum Account (N)

1. Purpose

The purpose of the Internal Revenue Service Private Letter Ruling Memorandum Account (IRSPLRMA), pursuant to the Settlement Agreement adopted in D. 23-06-024, is to track the difference in the revenue requirement between the Rate Case Plan Method (RCP Method) and the Golden State Water Company's Revised Method (Revised Method) to determine rate base in 2024, for possible disposition upon the Internal Revenue Service's issuance of a Private Letter Ruling (PLR). The IRSPLRMA will track the revenue requirement during 2024 only.

If the IRS concludes in their PLR that the RCP Method does result in a normalization violation, then Golden State will recalculate its 2024 rate base and implement revised water rates. No additional entries, with the exception of interest, will be recorded in the IRSPLRMA subsequent to the implementation of the revised water rates. If the IRS concludes that the RCP Method does not result in a normalization violation, then Golden State will not need to utilize the IRSPLRMA and there will be no need to adjust the 2024 rate base and water rates, and Golden State will request to close the IRSPLRMA.

2. Applicability

Golden State shall maintain the IRSPLRMA by making entries as follows:

a. An entry credit or debit shall be made as appropriate to the IRSPLRMA to track revenues in 2024 until the IRS issues a PLR for 2024. No entries, with the exception of interest, will be recorded in the IRSPLRMA subsequent to the implementation of the revised water rates, if required.

b. The IRSPLRMA will accrue interest on a monthly basis by applying a rate equal to one-twelfth of the 3-month Non-Financial Commercial Paper Rate, as reported in the Federal Reserve Statistical Release, to the average of the beginning-of-month and the end-of-month balances.

3. Effective Date

The IRSPLRMA shall go into effect on the effective date of Advice Letter 1934-W.

The IRSPLRMA shall expire on December 31, 2024.

4. Disposition

Disposition of amounts recorded in the IRSPLRMA shall be determined in GSWC's next General Rate Case application, or as otherwise determined by the Commission if the account's cumulative balance exceeds 2% of GSWC's adopted gross revenues. The recovery of over/under collections will be passed on to the customers through volumetric surcharges or flat rate surcredits. (N)

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DDDD	Catastrophic Event Memorandum Account – Emergency Consumer Protection	7994-W	
FFFF	2018 Cost of Capital Interim Rate True-Up Memorandum Account	8007-W	
IIII	General Ratemaking Area Balancing Account	8366-W	
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TTTT	Crescent Bay -Unanticipated Repair Cost Memorandum Account	9290-W	
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VVVV	Internal Revenue Service Private Letter Ruling Memorandum Account	9520-W	(N)

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The following tariff sheets contain all effective rates and rules affecting rates and service of the utility, together with information relating thereto:

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GGG	Tangible Property Regulations Collateral Consequences Memorandum Account	6652-W	
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JJJ	American Recovery And Reinvestment Act Balancing Account	6938-W	
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OOO	School Lead Testing Memorandum Account	7481-W	

GOLDEN STATE WATER COMPANY
REGION 1, 2 & 3 – SERVICE LIST

Sacramento Suburban Water Dist.
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Sacramento, CA 95821
HHernandez@sswd.org
DYork@sswd.org

Citrus Heights Water District
6230 Sylvan Road
Citrus Heights, CA 95610

Carmichael Water District
7837 Fair Oaks Blvd.
Carmichael, CA 95608-2405

California-American Water Co.
520 Capitol Mall, Suite 630
Sacramento, CA 95814
ca.rates@amwater.com

Fair Oaks Water District
10317 Fairoaks Blvd.
Fairoaks, CA 95628

City of Folsom
50 Natoma Street
Folsom, CA 95630
myasutake@folsom.ca.us

Orange Vale Water Co
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9031 Central Avenue
Orange Vale, CA 95662

Director
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City of Antioch
P. O. Box 5007
Antioch, CA 94531

Bay Point Municipal Advisory Council
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Bay Point, CA 94565

City of Brentwood
Public Works Operations
James Wolfe, Water Operations Manager
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Brentwood, CA 94513-7344
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Contra Costa Water District
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East Bay Municipal Utility District
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City of Martinez
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Highlands Water Company
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Clearlake, CA 95422-8100

Konocti County Water District
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Cambria, CA 93428

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pnewman@morrobayca.gov

San Luis Obispo City Water
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San Luis Obispo, CA 93403
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City of Santa Maria
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Arroyo Grande Municipal Water Dept.
P.O. Box 550
Arroyo Grande, CA 93420
staylor@arroyogrande.org

Community Services District
P. O. Box 6064
Los Osos, CA 93412

Los Osos CSD
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Los Osos, CA 93402

S & T Mutual Water Co.
P.O. Box 6391
Los Osos, CA 93412
STMutualWater@gmail.com

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P. O. Box 326
Nipomo, CA 93444
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Thousand Oaks, CA 91360
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Bellflower, CA 90706

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Cerritos, CA 90703

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Director of Public Works
P. O. Box 90241-7016
Downey, CA 90241

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Hawthorne, CA 90250

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Water Department
6550 Miles Street
Huntington Park, CA 90255

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One W. Manchester Blvd. - Suite 900
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Inglewood, CA 90301

City of Lakewood
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Lakewood, CA 90714-0220

City of Long Beach
Water Department
1800 E. Wardlow Road
Long Beach, CA 90807-4994

Long Beach Water Department
Chris Garner, General Manager
1800 Wardlow Road
Long Beach, CA 90807

Honorable Mayor Karen Bass
City of Los Angeles
200 N. Spring Street – Room 303
Los Angeles, CA 90012

City of Los Angeles
Department of Water & Power
P O Box 51111
Los Angeles, CA 90051-0100

City of Norwalk
Water Department
12700 Norwalk Blvd. – Room #5
Norwalk, CA 90650

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REGION 1, 2 & 3 – SERVICE LIST

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sho@paramountcity.com

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Torrance, CA 90503

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California Water Service Co.
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California Water Service
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Maywood Mutual Water - No. 2
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Maywood Mutual Water - No. 3
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GOLDEN STATE WATER COMPANY
REGION 1, 2 & 3 – SERVICE LIST

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County of Los Angeles
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Malibu, CA 90265
Attn: Mark Carney

Apple Valley Ranchos Water Co.
Tony Penna – General Manager
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Director of Public Services
Town of Apple Valley
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Apple Valley, CA 92307

GOLDEN STATE WATER COMPANY
REGION 1, 2 & 3 – SERVICE LIST

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Calipatria, CA 92233

California Dept. of Forestry
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Yucca Valley, CA 92284

California Dept. of Forestry Hdqtrs
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San Bernardino, CA 92405

Daggett Community Service
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Daggett, CA 92327

County Water
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Bruce Youngblood: dyoungblood@eocwd.com
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Imperial County Board of Supervisors
Attn: Supervisor John Hawk, District 5
County Administration Center
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Mariana Ranchos County Water District
9600 Manzanita Street
Apple Valley, CA 92308
MarianaCWD@mrcwd.org

Morongo Valley Community
Service Distribution
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Morongo Valley, CA 92256

Navajo Mutual Water Company
P. O. Box 392
Apple Valley, CA 92307
Gmnmwc@gmail.com

Park Water Company
9750 Washburn Road
Downey, CA 90241

Rancheritos Water Co.
P. O. Box 348
Apple Valley, CA 92307
RMWC1954@gmail.com

San Gabriel County Water Co.
8366 Grand Avenue
Rosemead, CA 91770
Jim@sgcwd.com

Seeley County Water District
P. O. Box 161
Seeley, CA 92273

Serrano Water Dist. – Villa Park
18021 East Lincoln Street
Villa Park, CA 92667

Sheep Creek Water Company
P. O. Box 291820
Phelan, CA 92329-1820
Attn: Chris Cummings
sheepcreek@verizon.net

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1040 El Campo Drive
Pasadena, CA 91107-5506
Ken@sunnyslopewater.com
Karen@sunnyslopewatercompany.com

Victor Valley Water District
17185 Yuma Street
Victorville, CA 92392

Westmorland Water Company
P.O. Box 698
Westmorland, CA 92281

Twentynine Palms Water District
72401 Hatch Road
P.O. Box 1735
Twentynine Palms, CA 92277
RKolisz@29PalmsWater.org

Walnut Valley Water District
271 S. Brea Canyon Road
Walnut, CA 91789

Ms. Carol Goss, Chair
Water Issues Committee
Wrightwood Property Owners Assoc.
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Anaheim, CA 92805

City of Alhambra Utilities Dept.
111 S. First Avenue
Alhambra, CA 91801

City of Arcadia Water Co.
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240 W. Huntington Drive
Arcadia, CA 91066-6021

City of Brawley Water Co.
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Brawley, CA 92227
TSalcido@brawley-ca-gov

City of Brea
Water Department
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City of Buena Park
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Buena Park, CA 90620

City of Calexico Water Co.
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City of El Centro Water Co.
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Heber Public Utility District
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Heber, CA 92249

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City of Imperial
Water Department
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Imperial, CA 92251

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La Palma, CA 90623
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mmcwade@cityoflaverne.org
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10575 Central Avenue
Montclair, CA 91763

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320 W. Newmark Avenue
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City of Monrovia Water Company
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City of Santa Ana Water
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REGION 1, 2 & 3 – SERVICE LIST

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REGION 1, 2 & 3 – SERVICE LIST

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