



San Jose
Water
Company

110 West Taylor Street
San Jose, CA 95110
408 279-7900
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April 5, 2016

Rami Kahlon
Director – Division of Water and Audits
California Public Utilities Commission
505 Van Ness Avenue
San Francisco, CA 94102

Dear Mr. Kahlon,

In response to your letter regarding “Letter or Report Due by April 8, 2016”, dated March 25, 2016, I am writing to inform you that the sum of all unregulated affiliates’ revenue during the calendar years 2013 and 2014 were less than or equal to 5% of the total revenue of the utility and all of its affiliates. Accordingly, pursuant to Decision 11-10-034, Appendix A, Rule VIII, Section VIII.E, San Jose Water Company is not required to prepare an independent audit of affiliate transactions.

If you have any questions feel free to contact me at (408) 918-7247 or via email at wes.owens@sjwater.com.

Very truly yours,

A handwritten signature in blue ink, appearing to read 'Wes Owens', with a long, sweeping underline.

WES OWENS
Director of Regulatory Affairs

cc: Palle Jensen, SJWC
Danilo Sanchez, CPUC Office of Ratepayer Advocates