

PUBLIC UTILITIES COMMISSION

505 VAN NESS AVENUE

SAN FRANCISCO, CA 94102-3298



August 31, 2021

Robert L. Kelly
 Vice President, Regulatory Affairs
 Suburban Water Systems
 1325 N. Grand Ave., Ste. 100
 Covina, CA 91724-4044

Dear Mr. Kelly,

The Commission has approved Suburban Water Systems' Advice Letter No. 356, filed on July 30, 2021, regarding amortization of the 2020 Tax Cuts and Jobs Act Memorandum Account via a one-time bill credit for San Jose Hills and Whittier/La Mirada Service Areas.

Enclosed are copies of the following revised tariff sheets, effective September 1, 2021, for the utility's files:

P.U.C.	
Sheet No.	Title of Sheet
1758-W	Schedule SJ-1 (Continued), San Jose Hills Service Area, Residential Metered Service
1759-W	Schedule SJ-2 (Continued), San Jose Hills Service Area, Non Residential Metered Service
1760-W	Schedule SJ-3 (Continued), San Jose Hills Service Area, Recycled Water Metered Service
1761-W	Schedule SJ-3 (Continued), San Jose Hills Service Area, Recycled Water Metered Service
1762-W	Schedule WLM-1 (Continued), Whittier/La Mirada Service Area, Residential Metered Service
1763-W	Schedule WLM-2 (Continued), Whittier/La Mirada Service Area, Non Residential Metered Service
1764-W	Schedule WLM-3 (Continued), Whittier/La Mirada Service Area, Recycled Water Metered Service
1765-W	Schedule No. 4 (Continued), Private Fire Protection Service
1766-W	Schedule No. 4A (Continued), Fire Hydrant Service On Private Property
1767-W	Schedule No. 4A (Continued), Fire Hydrant Service On Private Property

P.U.C.

Sheet No.	Title of Sheet
1768-W	Table of Contents

Please contact Jefferson Hancock at JHO@cpuc.ca.gov or 415-703-3453, if you have any questions.

Thank you,

/s/ROBIN BRYANT

Robin Bryant
Water Division

Enclosures

Suburban Water Systems
1325 N. Grand Ave., Ste. 100
Covina, CA 91724-4044

Revised Cal. P.U.C. Sheet No. 1758-W
Canceling Revised Cal. P.U.C. Sheet No. 1726-W

Schedule SJ-1
(Continued)

SAN JOSE HILLS SERVICE AREA
RESIDENTIAL METERED SERVICE

SPECIAL CONDITIONS

11. As authorized by the California Public Utilities Commission (C.P.U.C.) pursuant to Advice Letter 339-W, beginning October 30, 2019, all bills are subject to a surcharge of \$0.223 per 100 cubic feet of water used. The surcharge will continue until the under-collection in the balancing account has been fully amortized, approximately 24 months. (D)
(T)

12. As authorized by the California Public Utilities Commission (C.P.U.C.), all bills are subject to a one-time surcredit beginning on the effective date of Advice Letter 356-W. This surcredit will refund the 2020 balance in the Tax Cuts and Job Act Memorandum Account. (N)

The table below shows the surcredit amount based on meter size:

Meter Size	One-Time Surcredit
5/8"x 3/4"	\$1.92
3/4"	\$2.88
1"	\$4.80
1-1/2"	\$9.60
2"	\$15.36
3"	\$28.80

(N)

(To be inserted by utility)

Issued by

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

Advise Letter No. 356-W

Robert L. Kelly

Date Filed 07/30/2021

Name

Decision No. 19-05-029

Vice President

Effective 09/01/2021

Title

Resolution No.

Suburban Water Systems
1325 N. Grand Ave., Ste. 100
Covina, CA 91724-4044

Revised Cal. P.U.C. Sheet No. 1759-W
Canceling Revised Cal. P.U.C. Sheet No. 1727-W

Schedule SJ-2
(Continued)

SAN JOSE HILLS SERVICE AREA
NON RESIDENTIAL METERED SERVICE

SPECIAL CONDITIONS

11. As authorized by the California Public Utilities Commission (C.P.U.C.) pursuant to Advice Letter 339-W, beginning October 30, 2019, all bills are subject to a surcharge of \$0.223 per 100 cubic feet of water used. The surcharge will continue until the under-collection in the balancing account has been fully amortized, approximately 24 months. (D)
(T)

12. As authorized by the California Public Utilities Commission (C.P.U.C.), all bills are subject to a one-time surcredit beginning on the effective date of Advice Letter 356-W. This surcredit will refund the 2020 balance in the Tax Cuts and Job Act Memorandum Account. (N)
The table below shows the surcredit amount based on meter size:

Meter Size	One-Time Surcredit
5/8"x 3/4"	\$1.92
3/4"	\$2.88
1"	\$4.80
1-1/2"	\$9.60
2"	\$15.36
3"	\$28.80
4"	\$48.01
6"	\$96.01
8"	\$153.63
10"	\$220.82

(N)

(To be inserted by utility)

Issued by

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

Advise Letter No. 356-W

Robert L. Kelly

Date Filed 07/30/2021

Name

Decision No. 19-05-029

Vice President

Effective 09/01/2021

Title

Resolution No.

Suburban Water Systems
1325 N. Grand Ave., Ste. 100
Covina, CA 91724-4044

Revised
Canceling Revised

Cal. P.U.C. Sheet No. 1760-W

Cal. P.U.C. Sheet No. 1666-W

Schedule SJ-3
(Continued)

SAN JOSE HILLS SERVICE AREA
RECYCLED WATER METERED SERVICE

SPECIAL CONDITIONS

11. As authorized by the California Public Utilities Commission (C.P.U.C.) pursuant to D.19-05-029, beginning July 6, 2019, all bills are subject to a surcharge of \$0.088 per 100 cubic feet of water used. The surcharge will continue until the under-collection in the balancing account has been fully amortized, approximately 24 months.

12. As authorized by the California Public Utilities Commission (C.P.U.C.), all bills are subject to surcharge of \$0.108 per 100 cubic feet. This surcharge will amortize the shortfall in revenue between the interim rates implemented on January 1, 2018 and pursuant to Decision 19-05-029 the rates approved in Advice Letter 335-W which became effective on July 6, 2019. This surcharge shall commence on August 7, 2019 and remain in effect for an estimated 24-month period or until the shortfall in revenue is fully amortized.

(D)

13. As authorized by the California Public Utilities Commission (C.P.U.C.) pursuant to Advice Letter 339-W, beginning October 16, 2019, all bills are subject to a surcharge of \$0.108 per 100 cubic feet of water used. The surcharge will continue until the under-collection in the balancing account has been fully amortized, approximately 24 months.

(T)

(Continued)

(To be inserted by utility)

Issued by

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

Advise Letter No. 356-W

Robert L. Kelly

Date Filed 07/30/2021

Name

Decision No. 19-05-029

Vice President

Effective 09/01/2021

Title

Resolution No. _____

Suburban Water Systems
1325 N. Grand Ave., Ste. 100
Covina, CA 91724-4044

Revised
Canceling Original

Cal. P.U.C. Sheet No. 1761-W
Cal. P.U.C. Sheet No. 1728-W

Schedule SJ-3
(Continued)

SAN JOSE HILLS SERVICE AREA
RECYCLED WATER METERED SERVICE

SPECIAL CONDITIONS

14. As authorized by the California Public Utilities Commission (C.P.U.C.), all bills are subject to a one-time surcredit beginning on the effective date of Advice Letter 356-W. This surcredit will refund the 2020 balance in the Tax Cuts and Job Act Memorandum Account.

The table below shows the surcredit amount based on meter size:

Meter Size	One-Time Surcredit
5/8"x 3/4"	\$1.92
3/4"	\$2.88
1"	\$4.80
1-1/2"	\$9.60
2"	\$15.36
3"	\$28.80
4"	\$48.01
6"	\$96.01
8"	\$153.63
10"	\$220.82

(D)
(N)

(N)

(To be inserted by utility)

Issued by

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

Advise Letter No. 356-W

Robert L. Kelly

Date Filed 07/30/2021

Name

Decision No. 19-05-029

Vice President

Effective 09/01/2021

Title

Resolution No. _____

Suburban Water Systems
1325 N. Grand Ave. , Ste. 100
Covina, CA 91724-4044

Revised
Canceling Revised

Cal. P.U.C. Sheet No. 1762-W
Cal. P.U.C. Sheet No. 1729-W

Schedule WLM-1
(Continued)

WHITTIER/LA MIRADA SERVICE AREA
RESIDENTIAL METERED SERVICE

SPECIAL CONDITIONS

11. As authorized by the California Public Utilities Commission (C.P.U.C.) pursuant to Advice Letter 339-W, beginning October 30, 2019, all bills are subject to a surcharge of \$0.214 per 100 cubic feet of water used. The surcharge will continue until the under-collection in the balancing account has been fully amortized, approximately 24 months.

(D)
(T)

12. As authorized by the California Public Utilities Commission (C.P.U.C.), all bills are subject to a one-time surcredit beginning on the effective date of Advice Letter 356-W. This surcredit will refund the 2020 balance in the Tax Cuts and Job Act Memorandum Account.

(D)
(N)

The table below shows the surcredit amount based on meter size:

Meter Size	One-Time Surcredit
5/8"x 3/4"	\$1.92
3/4"	\$2.88
1"	\$4.80
1-1/2"	\$9.60
2"	\$15.36
3"	\$28.80

(N)

(To be inserted by utility)

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

Advise Letter No. 356-W

Robert L. Kelly

Date Filed 07/30/2021

Name

Decision No. 19-05-029

Vice President

Effective 09/01/2021

Title

Resolution No.

Suburban Water Systems
1325 N. Grand Ave. , Ste. 100
Covina, CA 91724-4044

Revised
Canceling Revised

Cal. P.U.C. Sheet No. 1763-W
Cal. P.U.C. Sheet No. 1730-W

Schedule WLM-2
(Continued)

WHITTIER/LA MIRADA SERVICE AREA
NON RESIDENTIAL METERED SERVICE

SPECIAL CONDITIONS

11. As authorized by the California Public Utilities Commission (C.P.U.C.) pursuant to Advice Letter 339-W, beginning October 30, 2019, all bills are subject to a surcharge of \$0.214 per 100 cubic feet of water used. The surcharge will continue until the under-collection in the balancing account has been fully amortized, approximately 24 months. (D)
(T)

12. As authorized by the California Public Utilities Commission (C.P.U.C.), all bills are subject to a one-time surcredit beginning on the effective date of Advice Letter 356-W. This surcredit will refund the 2020 balance in the Tax Cuts and Job Act Memorandum Account. The table below shows the surcredit amount based on meter size: (D)
(N)

Meter Size	One-Time Surcredit
5/8"x 3/4"	\$1.92
3/4"	\$2.88
1"	\$4.80
1-1/2"	\$9.60
2"	\$15.36
3"	\$28.80
4"	\$48.01
6"	\$96.01
8"	\$153.63
10"	\$220.82

(N)

(To be inserted by utility)

Issued by

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

Advise Letter No. 356-W

Robert L. Kelly

Date Filed 07/30/2021

Name

Decision No. 19-05-029

Vice President

Effective 09/01/2021

Title

Resolution No.

SPECIAL CONDITIONS

12. As authorized by the California Public Utilities Commission (C.P.U.C.), all bills are subject to a one-time surcredit beginning on the effective date of Advice Letter 356-W. This surcredit will refund the 2020 balance in the Tax Cuts and Job Act Memorandum Account.

The table below shows the surcredit amount based on meter size:

Meter Size	One-Time Surcredit
5/8"x 3/4"	\$1.92
3/4"	\$2.88
1"	\$4.80
1-1/2"	\$9.60
2"	\$15.36
3"	\$28.80
4"	\$48.01
6"	\$96.01
8"	\$153.63
10"	\$220.82

(D)
(D)
(N)

(To be inserted by utility)

Issued by

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

Advise Letter No. 356-W

Robert L. Kelly

Date Filed 07/30/2021

Name _____

Decision No. 19-05-029

Vice President

Effective 09/01/2021

Title

Resolution No.

Suburban Water Systems
1325 N. Grand Ave., Ste. 100
Covina, CA 91724-4044

Revised Cal. P.U.C. Sheet No. 1765-W
Canceling Revised Cal. P.U.C. Sheet No. 1732-W

Schedule No. 4
(Continued)

PRIVATE FIRE PROTECTION SERVICE

SPECIAL CONDITIONS (Continued)

13. As authorized by the California Public Utilities Commission (C.P.U.C.), all bills are subject to surcharge of \$0.91 for each inch of diameter of service connection. This surcharge will amortize the shortfall in revenue between the interim rates implemented on January 1, 2018 and pursuant to Decision 19-05-029 the rates approved in Advice Letter 335-W which became effective on July 6, 2019. This surcharge shall commence on August 7, 2019 and remain in effect for an estimated 36-month period or until the shortfall in revenue is fully amortized. (D)
14. As authorized by the California Public Utilities Commission (C.P.U.C.), all bills are subject to a one-time surcredit of \$0.93 for each inch of diameter of service connection, beginning on the effective date of Advice Letter 356-W. This surcredit will refund the 2020 balance in the Tax Cuts and Job Act Memorandum Account. (D)
- (N)
- |
- |
- (N)

(To be inserted by utility)

Issued by

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

Advise Letter No. 356-W Robert L. Kelly Date Filed 07/30/2021
Name
Decision No. 19-05-029 Vice President Effective 09/01/2021
Title
Resolution No. _____

Suburban Water Systems
1325 N. Grand Ave., Ste. 100
Covina, CA 91724-4044

Revised
Canceling Revised

Cal. P.U.C. Sheet No. 1766-W
Cal. P.U.C. Sheet No. 1661-W

Schedule No. 4A
(Continued)

FIRE HYDRANT SERVICE ON PRIVATE PROPERTY

SPECIAL CONDITIONS (Continued)

5. The repair and maintenance of the hydrants will be the responsibility of the applicant.
6. Any unauthorized use of water will be charged therefore under the General Metered Service schedule for the particular tariff area, and/or may be grounds for the Utility to discontinue the service without liability to the Utility.
7. There shall be no cross-connection between the fire hydrant service and any other source of supply without the specific approval of the Utility. This specific approval will require at the customer's expense, a special double check valve installation or other device acceptable to the Utility. Any unauthorized cross-connection may be grounds for immediate disconnection of the fire hydrant service without liability to the Utility.
8. The Utility will supply to the hydrant only such water at such pressure as may be available from time to time in the operation of the Utility's system.
Section 774 of the Public Utilities Code limits the liability of the utility resulting from a claim regarding the provision or maintenance of an adequate water supply, water pressure, equipment or other fire protection facility or service. Acceptance of service under this tariff is acknowledgment of notice of the provisions of Section 774 of the Public Utilities Code.
9. All bills are subject to the reimbursement fee set forth on Schedule No. UF.
10. As authorized by the California Public Utilities Commission (C.P.U.C.), all bills are subject to a monthly surcharge of \$1.45 for each 6-inch standard fire hydrant. This surcharge will amortize the shortfall in revenue between the interim rates implemented on January 1, 2018 and pursuant to Decision 19-05-029 the rates approved in Advice Letter 335-W which became effective on July 6, 2019. This surcharge shall commence on August 7, 2019 and remain in effect for an estimated 24-month period or until the shortfall in revenue is fully amortized.

(D)

(To be inserted by utility)

Issued by

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

Advise Letter No. 365-W

Robert L. Kelly

Date Filed 07/30/2021

Name

Decision No. 19-05-029

Vice President

Effective 09/01/2021

Title

Resolution No. _____

Suburban Water Systems
1325 N. Grand Ave., Ste. 100
Covina, CA 91724-4044

Revised
Canceling Original

Cal. P.U.C. Sheet No. 1767-W
Cal. P.U.C. Sheet No. 1733-W

Schedule No. 4A
(Continued)

FIRE HYDRANT SERVICE ON PRIVATE PROPERTY

SPECIAL CONDITIONS (Continued)

11. As authorized by the California Public Utilities Commission (C.P.U.C.), all bills are subject to a one-time surcredit of \$1.24 for each 6-inch standard fire hydrant, beginning on the effective date of Advice Letter 356-W. This surcredit will refund the 2020 balance in the Tax Cuts and Job Act Memorandum Account.

(D)
(N)
|
|
|
(N)

(To be inserted by utility)

Issued by

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

Advise Letter No. 356-W

Robert L. Kelly

Date Filed 07/30/2021

Name

Decision No. 19-05-029

Vice President

Effective 09/01/2021

Title

Resolution No.

Suburban Water Systems
1325 N. Grand Ave., Ste. 100
Covina, CA 91724-4044

Revised
Canceling Revised

Cal. P.U.C. Sheet No. 1768-W
Cal. P.U.C. Sheet No. 1756-W

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(Continued)

(To be inserted by utility)

Issued by

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

Advice Letter No. 356-W

Robert L. Kelly

Date Filed 07/30/2021

Name

Decision No. 19-05-029

Vice President

Effective 09/01/2021

Title

Resolution No. _____

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

Advice Letter Cover Sheet

Utility Name: Suburban Water Systems **Date Mailed to Service List:** July 30, 2021
District: n/a
CPUC Utility #: U – 339-W **Protest Deadline (20th Day):** August 19, 2021
Advice Letter #: 336-W **Review Deadline (30th Day):** August 30, 2021
Tier: ☐ ☐ ☒ ☒
 1 2 3 Compliance **Requested Effective Date:** September 1, 2021
Authorization: D.19-05-029
Rate Impact: (\$282,995), or
Description: Amortization of the 2020 Tax Cuts and Jobs Act Memorandum Account via a one-time bill credit for San Jose Hills and Whittier/La Mirada Service Areas. -0.33%

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: Robert L. Kelly

Phone: (626) 543-2590

Email: bkelly@swwc.com

Utility Contact: Kiki Carlson

Phone: (626) 543-2553

Email: kcarlson@swwc.com

DWA 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: _____



**Suburban
Water Systems**

A SouthWest Water Company

1325 N. Grand Ave. Ste. 100, Covina, CA 91724-4044

Phone: 626.543.2500, Fax: 626.331.4848

www.swwc.com

U-339-W

VIA EMAIL

ADVICE LETTER NO. 356-W

July 30, 2021

PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

Suburban Water Systems (Suburban) hereby transmits for filing the following changes in its tariff schedules applicable to its service area and which are attached hereto:

CPUC Sheet No.	Title of Sheet	Canceling CPUC Sheet No.
1758-W	Schedule SJ-1 (Continued), San Jose Hills Service Area, Residential Metered Service	1726-W
1759-W	Schedule SJ-2 (Continued), San Jose Hills Service Area, Non Residential Metered Service	1727-W
1760-W, 1761-W	Schedule SJ-3 (Continued), San Jose Hills Service Area, Recycled Water Metered Service	1666-W, 1728-W
1762-W	Schedule WLM-1 (Continued), Whittier/La Mirada Service Area, Residential Metered Service	1729-W
1763-W	Schedule WLM-2 (Continued), Whittier/La Mirada Service Area, Non Residential Metered Service	1730-W
1764-W	Schedule WLM-3 (Continued), Whittier/La Mirada Service Area, Recycled Water Metered Service	1731-W
1765-W	Schedule No. 4 (Continued), Private Fire Protection Service	1732-W
1766-W, 1767-W	Schedule No. 4A (Continued), Fire Hydrant Service On Private Property	1661-W, 1733-W
1768-W	Table of Contents	1756-W

Suburban seeks the authorization to amortize Tax Cuts and Jobs Act Memorandum Account (TCJAMA) related to the 2020 excess accumulated deferred federal income tax (ADFIT) not reflected in rates for period January 1, 2020 through December 31, 2020.

This advice letter is filed in compliance with Decision (D) 19-05-029, dated May 30, 2019, ordering paragraph 3.f. which states:

Suburban Water Systems shall file the following advice letters to implement rates for this general rate case, which address step rate increases and the Tax Cuts and Jobs Act impacts, consistent with the following schedule:

...

f. 2020 Excess ADFIT Tier 3 Advice Letter by July 30, 2021.

Background

On December 22, 2017, the TCJA was signed into law by President Trump, which decreased the federal corporate income tax rate from 35% to 21%, effective for tax year beginning January 1, 2018.

On the same day, the California Public Utilities Commission (Commission) Water Division sent a letter to all Class A and B Water and Sewer utilities under its jurisdiction ordering the utilities to file Tier 1 advice letters to establish a memorandum account to track the impact of the TCJA on a Commission-jurisdictional revenue requirement not otherwise reflected in rates.

In compliance with the Commission's letter, on December 29, 2017, Suburban filed advice letter 326-W to establish and implement the TCJAMA, which became effective on January 1, 2018.

On January 16, 2018, Suburban and the Public Advocates Office filed their "Joint Motion for Official Notice of Facts" in Suburban's pending General Rate Case (GRC) proceeding, Application (A) 17-01-001, requesting that the Commission take official notice of the TCJA, which was enacted into law on December 22, 2017, and the TCJAMA established by advice letter 326-W.

On January 3, 2019, in compliance with the "Amended Scoping Memo and Ruling of Assigned Commissioner Amending Scope and Extending Statutory Period" dated November 27, 2018 (Amended Scoping Memo), Suburban filed its "Motion for Transitional Rate Relief and Modification of Procedural Schedule" (Motion). The Motion informed the Commission of the impossibility of Suburban submitting supplemental testimony regarding the TCJA impacts related to ADFIT on such a short notice, i.e., by January 11, 2019 as directed by the Amended Scoping Memo. As Suburban informed the Commission at that time, Suburban was in the process of retaining an outside consultant to analyze Suburban's GRC tax information, a process projected to take approximately six months to complete. Suburban proposed a revised advice letter filing schedule that included a reference to this advice letter filing to occur by July 30, 2021.

On May 30, 2019, the Commission issued D.19-05-029 and, in ordering paragraph 3.f., ordered Suburban to file a Tier 3 Advice Letter addressing the 2020 excess ADFIT by July 30, 2021.

Discussion

SouthWest Water Company, Suburban's parent company, retained PricewaterhouseCoopers LLP (PwC) to assist in the calculation of the amortization of ADFIT-related regulatory assets and regulatory liabilities. To comply with the normalization provisions of the Internal Revenue Code, regarding protected ADFIT we have calculated refunds to customers over 37 years. Regarding unprotected ADFIT, which D.19-05-019 determined to be a net ADFIT debit balance, we have calculated charges to customers over 37 years. The supporting workpapers, including the PwC Report that details PwC's calculations, are being supplied to the Water Division and Public Advocates Office.

In summary, consistent with the spirit of Resolution W-5230 requiring the 2020 refund to occur as a one-time bill surcredit, Suburban requests to provide a net amount of \$282,995 as a one-time bill surcredit based on the customer's meter size commencing September 1, 2021. The net surcredit amount includes interest and is to refund the net excess ADFIT related to 2020 revenue requirement not currently reflected in rates, and the over-refunded amount of \$635.36 and \$632.60 from prior years amortization related to the 2018 and 2019 revenue requirements on excess ADFIT, respectively.

In addition, Suburban seeks the removal of tariff sections in relation to the 2018 and 2019 excess ADFIT refunds that have been concluded.

Customer Notification

Suburban will include a bill message on each customer's first bill generated after the rate change goes into effect to notify customers about the credit. The Customer Notice Verification and the drafted bill message is also enclosed as Attachment B.

Tier Designation and Effective Date

In accordance with ordering paragraph 3.f. of D.19-05-029, this advice letter is submitted with a Tier 3 designation. Suburban proposes the effective date of this advice letter to be September 1, 2021.

Response or Protest

Anyone may respond to or protest 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 the 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 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).

A protest may not rely on policy objections to an Advice Letter (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. DWA must receive a response or protest via email (or postal mail) within 20 days of the date the AL is filed.

The addresses for submitting a response or protest are:

Email Address:
Water.Division@cpuc.ca.gov

Mailing Address:
California Public Utilities Commission
Division of Water and Audits, 3rd Floor

505 Van Ness Avenue
San Francisco, CA 94102

On the same date the response or protest is submitted to Water Division, the respondent or protestant shall send a copy by mail (or e-mail) to us, addressed to:
Suburban Water Systems, Robert L. Kelly, V.P. Regulatory Affairs, 1325 N. Grand Avenue,
Suite 100, Covina, CA 91724, FAX (626) 331-4848, or e-mail bkelly@swwc.com

Cities and counties that need Board of Supervisors or Board of Commissioners approval to protest should inform Water Division, 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. Each reply must be received by Water Division within five business days after the end of the protest period, and shall be served on the same day to the person who filed the protest or response to the AL.

If you have not received a reply to your protest within 10 business days, contact Suburban Water Systems at (626) 543-2500.

This filing will not cause the withdrawal of service, nor conflict with other schedules or rules. In compliance with Water Industry Rule 4.3 of General Order 96-B, a copy of this advice letter has been mailed or electronically transmitted to all interested and affected parties as detailed in Attachment A.

Sincerely,

/s/Robert L. Kelly

Robert L. Kelly
Vice President, Regulatory Affairs

SUBURBAN WATER SYSTEMS
Distribution List

Attachment A

Page 1 of 3

Director Of Public Works
City of Whittier
13230 E. Penn Street
Whittier, CA 90602

City Clerk
City of West Covina
P.O. Box 1440
West Covina, CA 91793

City Attorney
City of Whittier
13230 E. Penn Street
Whittier, CA 90602

City Clerk
City of La Mirada
P.O. Box 828
La Mirada, CA 90638

Michael Gualtieri
La Habra Heights County Water District
P.O. Box 628
La Habra, CA 90633-0628

City Attorney
City of Baldwin Park
14406 E. Pacific Ave.
Baldwin Park, CA 91706

City Clerk
City of Industry
P.O. Box 3366
Industry, CA 91744

County Clerk
Orange County
10 Civic Center Plaza, 3rd. Floor
Santa Ana, CA 92701

City Clerk
City of Covina
125 East College Blvd.
Covina, CA 91723

City Attorney
City of Covina
125 East College Blvd.
Covina, CA 91723

Director of Public Works
City of Buena Park
6650 Beach Blvd.
Buena Park, CA 90621

City of Santa Fe Springs
Department of Public Works
11710 E. Telegraph Road
Santa Fe Springs, CA 90670

Bill Robinson
Upper San Gabriel Valley M.W.D.
1146 East Louisa Avenue
West Covina, CA 91790-1346

City Attorney
City of La Habra
P.O. Box 337
La Habra, CA 90633

City Attorney
City of West Covina
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The Prinden Corporation
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Park Ridge, NJ 07656-0712

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13819 East Telegraph Road
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SUBURBAN WATER SYSTEMS

Distribution List

Page 2 of 3

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Glendora, CA 91741

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Walnut Valley Water District
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California Advocates Office Water Branch
California Public Utilities Commission
PublicAdvocatesWater@cpuc.ca.gov

City Clerk
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sgarcia@lapuente.org

SUBURBAN WATER SYSTEMS

Distribution List

Page 3 of 3

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The Public Advocates Office
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Richard.Raushmeier@cpuc.ca.gov
Hani.Moussa@cpuc.ca.gov

City of Azusa
Assistant Director – Water Operations
Imacias@AzusaCa.Gov

VERIFICATION

I, Craig Gott, President for, and an officer of, Suburban Water Systems (Suburban), and am authorized to make this verification on its behalf with respect to the customer notification for Advice Letter 356-W. Suburban intends to provide customer notification of Advice Letter 356-W to affected customers via bill message.

Suburban will include a bill message on each of its customers' first bill generated after the rate change has been approved by the Commission and goes into effect to inform the customers of the net credit proposed in Advice Letter 356-W. Additionally, a copy of this advice letter and the bill message is posted on Suburban's website.

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

Executed on this 30th day of July, 2021, at Covina, California.

/s/Craig Gott

Craig Gott

President

Suburban Water Systems

Bill Message

This bill includes a net credit to amortize the 2020 amount in the Tax Cuts and Jobs Act Memorandum account (Advice Letter 356-W), authorized by the C.P.U.C. Learn more at <https://www.swwc.com/suburban/regulatory-advice-letters/>