CALIFORNIA PUBLIC UTILITIES COMMISSION DIVISION OF WATER AND AUDITS

Advice Letter Cover Sheet

Date Mailed to Service List: 6/12/2025

Protest Deadline (20th Day): 7/2/2025

Review Deadline (30th Day): 7/12/2025

Utility Name: GOLDEN STATE WATER COMPANY

District: COMPANY-WIDE

CPUC Utility #: 133 W

Advice Letter #: 1966-W

Tier	$\Box 1 \boxtimes 2 \Box 3 \Box \text{ Compl}$	iance Requested Ef	fective Date: 6/12/2025
Authorization Description:	Establish the PFAS Contamin Proceeds Memorandum Acco	ation Litigation	Rate Impact: \$0 0%
		20 days from the date that this advice dvice letter for more information.	letter was mailed to the service
Utility Contac	t: Gladys Estrada	Utility Contact:	Brad Powell
Phon	e: (909) 394-3600 x 527	Phone:	(909) 394-3600 x 422
Emai	il: grosendo@gswater.com	<u>n</u> Email:	Brad.Powell@gswater.com
DWA Contact Phone Email	: (415) 703-1133	ı.gov	
	D	WA USE ONLY	
<u>DATE</u>	STAFF	COM	IMENTS
[] APPROVED		[]WITHDRAWN	[] REJECTED
		Comments:	



June 12, 2025

Advice Letter No. 1966-W

(U 133 W)

TO THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

Golden State Water Company (GSWC) hereby transmits this Tier 2 Advice Letter requesting approval to implement the following tariff sheets applicable to its water operations:

CPUC Sheet No	Title of Sheet	CPUC Sheet No.
Original No. 9874-W	PFAS Contamination Litigation Proceeds Memorandum Account	
Revised No. 9875-W	Table of Contents, Page 1	Revised No. 9873-W

Purpose

GSWC is seeking authorization from the California Public Utilities Commission (Commission) to establish a PFAS Contamination Litigation Proceeds Memorandum Account (PFASCLPMA) to track the costs and any settlement proceeds that may be awarded that are associated with legal cases related to perfluoroalkyl and Polyfluoroalkyl Substances (PFAS) contamination in water systems.

Background

In 2021, GSWC joined several other water utilities and filed a complaint in the Aqueous Film-Forming Foams Products multi-district litigation (AFFF MDL) against several companies responsible for perfluoroalkyl and polyfluoroalkyl substances (PFAS) contamination. These companies included 3M, Chemours, Corteva, DuPont and others. On July 14, 2023, a preliminary settlement was reached between DuPont, 3M and public water systems (PWS) to resolve the claims against the respective companies. The total settlement amount for DuPont was \$1.185 billion and \$10.3 to \$12.5 billion for 3M.

Both these settlements establish funds that will be distributed to eligible water systems in exchange for the release of their claims against the defendants. The proposed settlements use a complex allocation methodology that assigns a "score" to each impacted water source, based largely on the levels of PFAS detected and the size/capacity of the water source. This score becomes the basis for a pro rata distribution of the settlement fund.

In December 2023, GSWC decided to 'opt-in' to be a part of the settlement, thereby becoming eligible to receive proceeds from the litigation. It is impossible at this time to know precisely how much each water system will receive under the settlements until all claims have been processed and the funds begin

to be distributed. The exact timing of the distribution of the settlement funds is unknown at this time, however, it is anticipated that some of it will occur in 2025.

In addition to the lawsuits mentioned above, GSWC is also participating in another settlement (Tyco/Chemguard Settlement) between Johnson Controls International, a conglomerate that owns (or holds the PFAS liabilities) for both Tyco Fire Products and Chemguard and PWS nationwide. The proposed class action settlement is for \$750 million and has a similar structure to the 3M and DuPont settlement. At this time, it is assumed that GSWC will be included in this settlement.

Most PWS will qualify to receive settlement funds if they can show any level of PFAS contamination in their public water supply and can tap into that portion of the settlement to upgrade their water treatment plants and bring PFAS levels down to safe levels for their communities.

Memorandum Account Justification

A lawsuit was filed by public drinking water systems against manufacturers of toxic "forever chemicals" that have contaminated water systems with PFAS and seeks money to remediate that contamination. Public Water systems will qualify to receive compensation beginning in 2025.

Request To Establish A Memorandum Account

In accordance with the Commission's Standard Practice U-27-W, establishing a memorandum account is conditional and must meet each of the following criteria which have been met by GSWC:

a. The expense is caused by an event of an exceptional nature that is not under the utility's control.

GSWC joined several other water utilities and filed a complaint in the AFFF MDL. In December 2023, GSWC decided to 'opt-in' to be a part of the settlement, thereby becoming eligible to receive proceeds from the litigation. The establishment of the PFASCLPMA will allow for tracking of both debits and credits of expenses, settlement payments or judgment proceeds received from legal action lawsuits related to PFAS contamination found in any of the GSWC's water systems. This event is of an exceptional nature and not under GSWC control.

b. The expense cannot have been reasonably foreseen in the utility's last general rate case and will occur before the utility's next scheduled rate case.

GSWC's last General Rate Case (GRC) was filed in August 2023 for Test Years 2025-2027 (Decision 25-01-036). The proposed settlement funds are anticipated to be received beginning in 2025, prior to GSWC's next scheduled GRC filing in July 2026.

c. The expense is of a substantial nature such that the amount of money involved is worth the effort of processing a memo account.

GSWC does not know the precise amount of settlement proceeds each water system will receive until all claims have been processed and the funds begin to be distributed. Based on the total settlement

amount (approximately \$14 billion), it is anticipated that the amount of money involved would be substantial enough to warrant a memo account.

GSWC is also participating in another settlement (Tyco/Chemguard Settlement) between Johnson Controls International, a conglomerate that owns (or holds the PFAS liabilities for) both Tyco Fire Products and Chemguard and public water systems nationwide. The proposed class action settlement is for \$750 million and has a similar structure to the 3M and DuPont settlement. At this time, it is assumed that GSWC will be included in this settlement and may receive settlement funds.

If, and when, proceeds from any settlements are received, proceeds will be administered and processed in accordance with Commission guidelines established in Decision No. 10-12-058, Appendix C¹ and Ordering Paragraph 4² in Decision No.10-10-018.

d. The ratepayers will benefit by the memo account treatment.

GSWC customers will benefit from the establishment of this Memorandum Account because it will allow GSWC to track all settlement proceeds received to be used for contamination remediation. The settlement proceeds will offset the costs of PFAS treatment facilities that would have normally been funded by ratepayers.

The expenses and proceeds tracked in the PFASCLPMA will go through a prudency review by the Commission's Water Division and the Public Advocates Office before recovery is granted.

Memorandum Account Treatment

GSWC 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 Commission's policy on memorandum account treatment has always been that the burden of proof of the reasonableness of costs charged to the account is the responsibility of the utility requesting reimbursement of such costs.

Effective Date

This advice letter is submitted with a Tier 2 designation. GSWC is requesting that this filing become effective on the filing date of this advice letter, which is June 12, 2025.

¹ (1) "From the time that a utility receives Water Contamination proceeds until the time that plant funded by such proceeds is no longer necessary or useful for public utility service, such proceeds shall be accounted for in the manner summarized in this rule..."

^{(4) &}quot;When Water Contamination proceeds are received by a utility, they shall be recorded both in a cash account and, if authorized by the Commission, in a memorandum account. Once the proceeds have been invested in remediation and replacement Plant that has been placed in service, it must place these funds in a designated account, as specified in this order, and transactions associated with each account shall be restricted to the types of proceeds only..."

² "When contamination proceeds arising from damage awards, settlements, government order or insurance are initially received from the funding source, they shall be placed in a memorandum account until the need for making expenditures arises, whereupon an approval to transfer the proceeds to the appropriate dedicated 265 sub-account shall be sought by a Tier 3 advice letter filing."

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.

Response or Protest

Anyone may respond to or protest 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 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 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.

A response or protest must be made in writing or by electronic mail and must be received by the Water Division (WD) within 20 days of the date this advice letter is filed. The address for mailing or delivering a protest is:

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

E-mail: Water.Division@cpuc.ca.gov

On the same day the response or protest is submitted to WD, the respondent or protestant shall send a copy by mail (or e-mail) to GSWC at the following address:

Golden State Water Company

Attn: Gladys Estrada

630 East Foothill Blvd., San Dimas, CA 91773

E-mail: regulatoryaffairs@gswater.com

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.

No individuals or utilities have requested notification of filing of tariffs. Distribution of this advice letter is being made to the attached service list in accordance with General Order No. 96-B.

Sincerely,

/s/ Gladys Estrada Gladys Estrada Regulatory Analyst

cc: Wilson Tsai – Water Division Alex Pineda - Water Division Richard Rauschmeier - Public Advocates Victor Chan- Public Advocates 630 E. FOOTHILL BLVD. – P.O. BOX 9016 SAN DIMAS, CALIFORNIA 91773-9016

Preliminary Statement PFAS Contamination Litigation Proceeds Memorandum Account

H. PFAS Contamination Litigation Proceeds Memorandum Account

(N)

(N)

1. Purpose

The purpose of the perfluoroalkyl and polyfluoroalkyl (PFAS) Contamination Litigation Proceeds Memorandum Account (PFASCLPMA) is to track litigation settlement payments, judgments and credits received by Golden State Water related to litigating water contamination cases and legal action lawsuits related to PFAS contamination in its water systems. In addition, Golden State Water will track application of funds received towards investments in replacement and treatment property, as well as operations and maintenance expenses.

2. Applicability

All ratemaking areas within Golden State Water's service territory.

3. Accounting Procedure

Proceeds from any settlements received will be administered and processed in accordance with the Commission's guidelines established in OP 4 of Decision No. 10-10-018 and Appendix C (Rules for the Accounting of Water Contamination Proceeds) of Decision No.10-12-058, making entries as follows:

Investment Entries

- a. A debit or credit entry equal to the amounts recorded in Operations and Maintenance, and Administrative & General Expense Accounts for costs incurred to support PFAS litigation action.
- b. A debit or credit entry equal to the amounts obtained in judgements or settlements in the subject litigation.
- A debit or credit entry equal to operations and maintenance expenses related to PFAS contamination.
- d. A debit or credit entry equal to the original cost of capital investments placed in service to replace PFAS contaminated property or to treat water for PFAS contamination, including such projects that have been completed prior to the adoption of this memorandum account. Capital investments will be recorded by project and by district.

Revenue Requirement Entries

A debit or credit entry equal to the revenue requirement of each capital investment recorded in (d) that is not offset by contamination proceeds and is not included in authorized revenue requirement (including return on investment for company funded plant, income taxes, ad valorem tax, depreciation, and other taxes and fees).

4. Effective Date

The PFASCLPMA shall be effective on the filing date of Advice Letter 1966-W.

5. Disposition

There is no rate component to this memorandum account. The disposition of amounts recorded in the PFASCLPMA shall be determined upon Commission review and approval.

(To be inserted by utility)	Issued By	Г)	o be inserted by P.U.C.)
Advice Letter No. 1966-W	R. J. Sprowls	Date Filed	
Decision No.	President	Effective	
		Resolution No.	

630 E. FOOTHILL BLVD. – P.O. BOX 9016 SAN DIMAS, CALIFORNIA 91773-9016 Revised Cal. P.U.C. Sheet No. 9875-W Cancelling Revised Cal. P.U.C. Sheet No. 9873-W

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(To be inserted by utility)	Issued By	(°	To be inserted by P.U.C.)
Advice Letter No. 1966-W	R. J. Sprowls	Date Filed	
Decision No.	President	Effective	
		Resolution No.	

Sacramento Suburban Water Dist.

3701 Marconi Avenue – Suite 100 Sacramento, CA 95821 HHernandez@sswd.org DYork@sswd.org

Carmichael Water District

7837 Fair Oaks Blvd. Carmichael, CA 95608-2405

Fair Oaks Water District

10317 Fairoaks Blvd. Fairoaks, CA 95628

Director

Sacramento County Water Agency

827-7th Street, Room 301 Sacramento, CA 95814 DWRexecsecretary@saccounty.net

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2201 Elkins Way
Brentwood, CA 94513-7344
jwolfe@brentwoodca.gov

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Jami Napier, Chief Assistant Clerk of the Board 651 Pine Street, Room 106 Martinez, CA 94553 Jami-napier@cob.cccounty.us

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Oakland, CA 94607

Highlands Water Company

14580 Lakeshore Drive Clearlake, CA 95422-8100 magen@highlandswater.com

Local Agency Formation Commission

P. O. Box 2694 Granite Bay, CA 95746 j.benoit4@icloud.com **Citrus Heights Water District**

6230 Sylvan Road Citrus Heights, CA 95610

California-American Water Co.

520 Capitol Mall, Suite 630 Sacramento, CA 95814 ca.rates@amwater.com

City of Folsom

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

Bay Point Municipal Advisory Council

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Contra Costa Water District

P. O. Box H2O Concord, CA 94520

Diablo Water District

P. O. Box 127
Raley's Shopping Center – 2107 Main Street
Oakley, CA 94561-0127
Dmuelrath@diablowater.org
cbelleci@diablowater.org

City of Martinez

525 Henrietta Avenue Martinez, CA 94553

Konocti County Water District

15844 – 35th Street Clearlake, CA 95422 kcwd@mchsi.com

Arroyo Grande Municipal Water Dept.

P.O. Box 550 Arroyo Grande, CA 93420 staylor@arroyogrande.org

Avila Beach Community Service District

P. O. Box 309 191 San Miguel Street Avila Beach, CA 93424 avilacsd@gmail.com

Cambria Community Services Dist.

1316 Tamson Drive – Suite 201 P.O. Box 65 Cambria, CA 93428

Morro Bay City Water (City Hall)

595 Harbor Blvd.
Morro Bay, CA 93442
pnewman@morrobayca.gov

San Luis Obispo City Water

879 Morro Street
San Luis Obispo, CA 93403
mboerman@slocity.org
afloyd@slocity.org

City of Santa Maria

2065 East Main Street Santa Maria, CA 93454 jalvarado@cityofsantamaria.org

Ventura County Water Works

P. O. Box 250
7150 Walnut Canyon Road
Moorpark, CA 93021
Maryann.ranallo@ventura.org

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Clearlake, CA 95422
mswanson@clearlake.ca.us

City of Rancho Cordova 2729 Prospect Drive Rancho Cordova, CA 95670

City Clerk & City Attorney City of Simi Valley 2929 Tapo Canyon Road Simi Valley, CA 93065 **Community Services District**

P. O. Box 6064 Los Osos, CA 93412

Los Osos CSD 2122 - 9th Street

2122 - 9th Street Los Osos, CA 93402

S & T Mutual Water Co.

P.O. Box 6391 Los Osos, CA 93412 STMutualWater@gmail.com

Nipomo Community Services Dist.

P. O. Box 326 Nipomo, CA 93444 Mike@shipseyandseitz.com miglesias@ncsd.ca.gov

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2100 Olsen Road Thousand Oaks, CA 91360 staylor@calleguas.com

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Clearlake, CA 95422

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Santa Maria, CA 93454
jpatrick@cityofsantamaria.org
sspringer@cityofsantamaria.org

County of Sacramento
County/Recorder Department
3636 American River Drive, Suite 110
Sacramento, CA 95864

Steve Pedretti, Division Chief **Sacramento County** Department of Water Resources 827 7th Street, Room 301 Sacramento, CA 95814 <u>saucedos@saccounty.net</u>

County Counsel

105 East Anapamu Street, Rm. 201 Santa Barbara, CA 93101

LAFCO

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City of Bellflower Water Department 16600 Civic Center Drive Bellflower, CA 90706 Igorecki@bellflower.org

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

City of Huntington Park Water Department 6550 Miles Street Huntington Park, CA 90255

City of Lakewood Water Department P.O. Box 220 Lakewood, CA 90714-0220

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

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

City of Paramount Water Department 16420 Colorado Street Paramount, CA 90723 County Counsel

County of San Luis Obispo

County Government Center - #D-320

San Luis Obispo, CA 93408

estuckey@co.slo.ca.us

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

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

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

City of Santa Fe Springs Water Department 11736 E. Telegraph Road Santa Fe Springs, CA 90670

City of South Gate Water Department 8650 California Street South Gate, CA 90280

rdickey@sogate.org ccastillo@sogate.org

City of Whittier

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California Water Service Rancho Dominguez District

2632 West 237th Street Torrance, CA 90505-5272 hwind@calwater.com

Maywood Mutual Water - No. 1

5953 Gifford Street Huntington Park, CA 90255

Maywood Mutual Water - No. 3

6151 Heliotrope Avenue Maywood, CA 90270-3418

Pico County Water District

P. O. Box 758

Pico Rivera, CA 90660-0768

Robert Kelly, VP of Regulatory Affairs Suburban Water Systems

1325 N. Grand Avenue, Suite 100 Covina, CA 91724-4044

Water Replenishment District

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General Manager: stucker@wrd.org

rbeste@wrd.org

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Torrance, CA 90503

California Water Service Co.

2632 West 237th Street Torrance, CA 90505-5272 mduque@calwater.com

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9750 Washburn Road
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AdviceLetterService@libertyutilities.com
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Kelsey.Wren@libertyutilities.com
Tiffany.Thong@libertyutilities.com

Maywood Mutual Water - No. 2

3521 East Slauson Street Maywood, CA 90270

Orchard Dale County Water District

13819 East Telegraph Road Whittier, CA 90604 Ecastaneda@odwd.org Mcikos@odwd.org Rsilvett@odwd.org

San Gabriel Valley Water Co.

11142 Garvey Avenue
El Monte, CA 91733
ratesdepartment@sqvwater.com

Tract 180 - Mutual Water Co.

4544 E. Florence Avenue Cudahy, CA 90201 Tract180@hotmail.com

Central Basin MWD General Manager

6252 Telegraph Road Commerce, CA 90040-2512

West Basin MWD

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Julie Frazier-Mathews – Executive Asst.
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County of LA Waterworks Dist. 23533 West Civic Center Way Malibu, CA 90265 Attn: Mark Carney

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Barlen Mutual Water

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215 North D Street – Suite 204 San Bernardino, CA 92415-0490 lafco@lafco.sbcounty.gov

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Morongo Valley, CA 92256

Park Water Company

9750 Washburn Road Downey, CA 90241 **Director of Public Services**

Town of Apple Valley 14955 Dale Evans Parkway Apple Valley, CA 92307

California Department of Corrections

P. O. Box 5001 7018 Blair Road Calipatria, CA 92233

California Dept. of Forestry Hdqtrs

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Daggett Community Service

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Navajo Mutual Water Company

P. O. Box 392 Apple Valley, CA 92307 Gmnmwc@gmail.com

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@sqcwd.com

Serrano Water Dist. - Villa Park

18021 East Lincoln Street Villa Park, CA 92667

Sunny Slope Water Co.

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

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200 S. Anaheim Blvd. – Suite 217 Anaheim, CA 92805

City of Alhambra Utilities Dept.

111 S. First Avenue Alhambra, CA 91801

City of Brea Water Department

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City of Calexico Water Co.

608 Heber Avenue Calexico, CA 92231 saldanaj@calexico.ca.gov

City of El Centro Water Co.

307 W. Brighton Avenue El Centro, CA 92244

Seeley County Water District

P. O. Box 161 Seeley, CA 92273

Sheep Creek Water Company

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

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72401 Hatch Road P.O. Box 1735 Twentynine Palms, CA 92277 mshragge@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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P. O. Box 60021 240 W. Huntington Drive Arcadia, CA 91066-6021

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400 Main Street Brawley, CA 92227 TSalcido@brawley-ca-gov

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City of Hesperia Water Department

9700 Seventh Avenue Hesperia, CA 92345 jwyman@cityofhesperia.us

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7822 Walker Street La Palma, CA 90623

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Monte Vista Water District

10575 Central Avenue Montclair, CA 91763 boardsecretary@mvwd.org

City of Monrovia Water Company

415 S. Ivy Avenue Monrovia, CA 91016

City of Santa Ana Water

20 Civic Center Plaza Santa Ana, CA 92702 ryhernandez@santa-ana.org

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City of Imperial Water Department

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City of Monterey Park Water Co.

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