

PUBLIC UTILITIES COMMISSION

505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3298



January 27, 2026

Gladys Estrada
Regulatory Affairs Dept.
Golden State Water Company
630 East Foothill Blvd.
San Dimas, CA 91773

Hello Gladys,

The Water Division of the California Public Utilities Commission has approved Golden State Water Company's Advice Letter No. 1988, filed on December 29, 2025, regarding authorization to establish the ICBA Preliminary Statements for purchased water and power and pump tax.

Enclosed are copies of the following revised tariff sheets, effective January 1, 2025, for the utility's files:

P.U.C.	
Sheet No.	Title of Sheet
10041-W	Preliminary Statement J. Purchased Water Incremental Cost Balancing Account
10042-W	Preliminary Statement K. Pump Tax Incremental Cost Balancing Account
10043-W	Preliminary Statement L. Purchased Power Incremental Cost Balancing Account
10044-W	Table of Contents Sheet 1
10045-W	Table of Contents Sheet 2

Please contact Alex Pineda at Alex.Pineda@cpuc.ca.gov, if you have any questions.

Thank you.

Enclosures

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

Advice Letter Cover Sheet

Utility Name: GOLDEN STATE WATER COMPANY	Date Mailed to Service List: 12/29/2025
District: COMPANY-WIDE	
CPUC Utility #: 133 W	Protest Deadline (20th Day): 1/20/2026
Advice Letter #: 1988-W	Review Deadline (30th Day): 1/30/2026
Tier ☒ 1 ☐ 2 ☐ 3 ☒ Compliance	Requested Effective Date: 1/1/2025
Authorization D.25-01-036	Rate Impact: \$0 0%
Description: Establish the ICBA Preliminary Statements for purchased water and power and pump tax.	

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: Gladys Estrada	Utility Contact: Nanci Tran
Phone: (909) 394-3600 x 527	Phone: (909) 394-3600 x 422
Email: grosendo@gswater.com	Email: Nanci.Tran@gswater.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[] WITHDRAWN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: _____



December 29, 2025

Advice Letter No. 1988-W

(U 133 W)

Golden State Water Company (GSWC) hereby transmits this Tier 1 advice letter requesting authority to revise the attached tariff sheets applicable to its ratemaking service areas.

<u>CPUC Sheet No</u>	<u>Title of Sheet</u>	<u>Canceling CPUC Sheet No.</u>
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See Attachment 1

Purpose

GSWC is seeking authorization from the Commission to establish the Purchase Water, Pump Tax and Purchased Power Incremental Cost Balancing Accounts (ICBAs).

Background

On January 30, 2025, the Commission resolved GSWC's General Rate Case (GR), in D.25-01-036 for application A.23-08-010. The Commission adopted the following Ordering Paragraph 4, which states:

- 4. Golden State Water Company shall transition to the Monterey Water Revenue Adjustment Mechanism, establish an Incremental Cost Balancing Account, and discontinue its use of the full Water Revenue Adjustment Mechanism and Modified Cost Balancing Account.*

Request

GSWC requests to revise its Preliminary Statements to include the Purchase Water Incremental Cost Balancing Account, the Pump Tax Incremental Cost Balancing Account and the Purchased Power Incremental Cost Balancing Account in compliance with OP 4, in D.25-01-036 which directs GSWC to establish Incremental Cost Balancing Accounts after discontinuance of the Water Revenue Adjustment Mechanism and Modified Cost Balancing Account.

The purpose of the ICBAs is to record the difference between the actual purchased water, pump taxes and purchased power rate with the adopted rate reflected in the GRC or approved supply offset advice letter filings. These differences are tracked on a monthly basis and is to be trued-up after Commission review and approval.

Effective Date

This advice letter is submitted with a Tier 1 designation. GSWC is requesting an effective date of January 1, 2025 for this filing, concurrent with the first test year of the GRC cycle from A.23-08-010.

Customer Notice

In accordance with General Order 96-B, General Rule 4.3 and 7.2 and Water Industry Rule 4.1, a copy of this advice letter will be transmitted electronically to interested parties having requested such notification. 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
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.

Sincerely,

/s/ Gladys Estrada

Gladys Estrada
Regulatory Analyst

cc: Wilson Tsai – Water Division
Alex Pineda – Water Division
Syreeta Gibson – Public Advocates
Victor Chan – Public Advocates

Cal P.U.C. Sheet No.	Title of Sheet	Cancelling Cal P.U.C. Sheet No.
10041-W	Preliminary Statement Sheet 1	
10042-W	Preliminary Statement Sheet 1	
10043-W	Preliminary Statement Sheet 1	
10044-W	Table of Contents Sheet 1	10039-W
10045-W	Table of Contents Sheet 2	9861-W

Preliminary Statement

J. Purchased Water Incremental Cost Balancing Account (PW ICBA)

(N)

1. **Purpose**

The purpose of this Purchased Water Incremental Cost Balancing Account (PW ICBA) is to record the difference between the actual costs of purchased water and the adopted costs reflected in rates each month so that these differences can be trued-up after Commission review and approval.

2. **Applicability**

All GSWC ratemaking areas with applicable purchased water expense.

3. **Accounting Procedure**

The following entries will be made monthly to the PW ICBA in all applicable ratemaking areas:

- a. Adopted \$/CCF - Adopted purchased water \$/CCF per General Rate Case (GRC) Decision or updated via an approved Supply Offset Advice Letter.
- b. Actual \$/CCF - Current water supply prices applied to the water supply mix and purchased water rate schedules adopted in the GRC Decision.
- c. Incremental Difference - 3b minus 3a.
- d. Monthly Net PW ICBA - Actual Purchased Water Production (CCF) multiplied by 3c.
- e. A negative balance in the balancing Account reflects a utility over collection to be refunded, while a positive balance reflects a utility under-collection to be recovered through the implementation of surcharges.
- f. GSWC shall record the accumulated PW ICBA Balance monthly, by adding its entry in section 3d to the prior accumulated month balance.
- g. Interest shall accrue on a monthly basis by applying a rate equal to one-twelfth of the 3-month Commercial Paper Rate, as reported in the Federal Reserve Statistical Release, to the average of the beginning-of-month and end-of-month balances.

4. **Effective Date**

The PW ICBA is effective January 1, 2025.

5. **Disposition**

The balance in the PW ICBA may be amortized by Tier 1 advice letter annually or requested through a GRC. Recovery of under-collections will be passed through as a surcharge on volumetric charges; over-collections will be passed through as surcredits on the monthly service charges.

(N)

(Continued)

(To be inserted by utility)

Advice Letter No. 1988-W
Decision No. 25-01-036

Issued By
R. J. Sprowls
President

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

Date Filed December 29, 2025
Effective January 1, 2025
Resolution No. _____

Preliminary Statement

K. Pump Tax Incremental Cost Balancing Account (PTX ICBA)

(N)

1. **Purpose**

The purpose of this Pump Tax Incremental Cost Balancing Account (PTX ICBA) is to record the difference between the actual costs of well water and the adopted costs reflected in rates each month so that these differences can be trued-up after Commission review and approval.

2. **Applicability**

All GSWC ratemaking areas with applicable well water expense.

3. **Accounting Procedures**

The following entries will be made monthly to the PTX ICBA in all applicable ratemaking areas:

- a. Adopted \$/CCF - Adopted pump tax \$/CCF per General Rate Case (GRC) Decision or updated via an approved Supply Offset Advice Letter.
- b. Actual \$/CCF - Current pump tax rates applied to supply mix and pump tax rate schedule adopted in the GRC Decision.
- c. Incremental Difference - 3b minus 3a.
- d. Monthly Net PTX ICBA - Actual well water production (CCF) multiplied by 3c.
- e. A negative balance in the balancing account reflects a utility over collection to be refunded, while a positive balance reflects a utility under-collection to be recovered through the implementation of surcharges.
- f. GSWC shall record the accumulated PTX ICBA Balance monthly, by adding its entry in section 3d to the prior accumulated month balance.
- g. Interest shall accrue on a monthly basis by applying a rate equal to one-twelfth of the 3-month Commercial Paper Rate, as reported in the Federal Reserve Statistical Release, to the average of the beginning-of-month and end-of-month balances.

4. **Effective Date**

The PTX ICBA is effective January 1, 2025.

5. **Disposition**

The balance in the PTX ICBA may be amortized by Tier 1 advice letter annually or requested through a GRC. Recovery of under-collections will be passed through as a surcharge on volumetric charges; over-collections will be passed through as surcredits on the monthly service charges.

(N)

(Continued)

(To be inserted by utility)

Advice Letter No. 1988-W
Decision No. 25-01-036

Issued By
R. J. Sprowls
President

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

Date Filed December 29, 2025
Effective January 1, 2025
Resolution No. _____

Preliminary Statement

L. Purchased Power Incremental Cost Balancing Account (PP ICBA)

(N)

1. **Purpose**

The purpose of this Purchased Power Incremental Cost Balancing Account (PP ICBA) is to record the difference between the actual costs of purchased power and the adopted costs reflected in rates each month so that these differences can be trued-up after Commission review and approval.

2. **Applicability**

All GSWC ratemaking areas with applicable purchased power expense.

3. **Accounting Procedure**

The following entries will be made monthly to the PP ICBA in all applicable ratemaking areas:

- a. Adopted \$/KWH - Adopted purchased power \$/KWH per General Rate Case (GRC) Decision or updated via an approved Supply Offset Advice Letter.
- b. Actual \$/KWH - Current power supply prices applied to the power supply mix adopted in GRC Decision.
- c. Incremental Difference - 3b minus 3a.
- d. Monthly Net PP ICBA - Actual power used (KWH) multiplied by 3c.
- e. A negative balance in the balancing account represents a utility over collection to be refunded, while a positive balance reflects a utility under-collection to be recovered through the implementation of surcharges.
- f. GSWC shall record the accumulated PP ICBA Balance monthly, by adding its entry in section 3d to the prior accumulated month balance.
- g. Interest shall accrue on a monthly basis by applying a rate equal to one-twelfth of the 3-month Commercial Paper Rate, as reported in the Federal Reserve Statistical Release, to the average of the beginning-of-month and end-of-month balances.

4. **Effective Date**

The PP ICBA is effective January 1, 2025.

5. **Disposition**

The balance in the PP ICBA may be amortized by Tier 1 advice letter annually or requested through a GRC. Recovery of under-collections will be passed through as a surcharge on volumetric charges; over-collections will be passed through as surcredits on the monthly service charges.

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(Continued)

(To be inserted by utility)

Advice Letter No. 1988-W
Decision No. 25-01-036

Issued By
R. J. Sprowls
President

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

Date Filed December 29, 2025
Effective January 1, 2025
Resolution No. _____

Table of Contents

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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J Purchased Water Incremental Cost Balancing Account	10041-W	(N)
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		(L)
		(L)
		(L)
		(L)

(Continued)

(To be inserted by utility)	Issued By	(To be inserted by P.U.C.)
Advice Letter No. 1988-W	<i>R. J. Sprowls</i>	Date Filed December 29, 2025
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Subject Matter of Sheet

CPUC Sheet No.

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(Continued)

(To be inserted by utility)

Advice Letter No. 1988-W
Decision No. 25-01-036

Issued By
R. J. Sprowls
President

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

Date Filed December 29, 2025
Effective _____
Resolution No. _____

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

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 Fair Oaks Blvd.
Fair Oaks, CA 95628

Director

Sacramento County Water Agency

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

City of Brentwood

Public Works Operations
James Wolfe, Water Operations Manager
2201 Elkins Way
Brentwood, CA 94513-7344
jwolfe@brentwoodca.gov

Contra Costa County

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

Phoebe Grow

East Bay Municipal Utility District

375 – 11th Street, MS#804
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

P. O. Box 5038
Bay Point, CA 94565

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.

300 e. Branch Street
Arroyo Grande, CA 93420
staylor@arroyogrande.org

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

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
CityClerk@cityofsantamaria.org

Ventura County Water Works

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

City Clerk

City of Clearlake

14050 Olympic Drive
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
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

Calleguas Municipal Water District

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

City Attorney

City of Clearlake

14050 Olympic Drive
Clearlake, CA 95422

City Clerk & City Attorney

City of Guadalupe

P. O. Box 908
Guadalupe, CA 93434
David Trujillo: DTrujillo@ci.Guadalupe.ca.us

City Attorney & City Clerk

City of Santa Maria

110 East Cook Street
Santa Maria, CA 93454
jpatrick@cityofsantamaria.org
sspringer@cityofsantamaria.org

County of Sacramento

County/Recorder Department

8239 E. Stockton Blvd.
Sacramento, CA 95828

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

Steve Pedretti, Division Chief
Sacramento County
Department of Water Resources
827 7th Street, Room 301
Sacramento, CA 95814
saucedos@sacounty.net

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

LAFCO
1042 Pacific Street, Suite A
San Luis Obispo, CA 93401
mmorris@slo.lafco.ca.gov

City of Bellflower
Water Department
16600 Civic Center Drive
Bellflower, CA 90706
lgorecki@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

John Farnkopf, Senior Vice President
HILTON FARNKOPF & HOBSON, LLC
590 Ygnacio Valley Road, Suite 105
Walnut Creek, CA 94596

Santa Barbara LAFCO
105 E. Anapamu - Room 406
Santa Barbara, CA 93101
lafco@sblafco.org

City of Cerritos
Water Department
P.O. Box 3130
Cerritos, CA 90703
jarroyo@cerritos.us

City of Hawthorne
4455 W. 126th Street
Hawthorne, CA 90250

City of Inglewood
One W. Manchester Blvd. - Suite 900
P. O. Box 6500
Inglewood, CA 90301

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
11710 E. Telegraph Road
Santa Fe Springs, CA 90670

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

**City of South Gate
Water Department**
8650 California Street
South Gate, CA 90280
rdickey@sogate.org
ccastillo@sogate.org

City of Whittier
13230 Penn Street
Whittier, CA 90602

**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
4040 Paramount Blvd.
Lakewood, CA 90712-4127
General Manager: stucker@wrd.org
Paul Liu: pliu@wrd.org

**City of Torrance
Water Department**
3031 Torrance Blvd.
Torrance, CA 90503

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

Liberty Utilities
9750 Washburn Road
Downey, CA 90241
AdviceLetterService@libertyutilities.com
Dan.Marsh@libertyutilities.com
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
Ecstaneda@odwd.org
Mcikos@odwd.org
Rsilvett@odwd.org

San Gabriel Valley Water Co.
11142 Garvey Avenue
El Monte, CA 91733
ratesdepartment@sgywater.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

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

West Basin MWD

17140 S. Avalon Blvd. – Suite 210
Carson, CA 90746-1296
Julie Frazier-Mathews – Executive Asst.
Uzi Daniels – Manager of Operations
E. J. Caldwell – Interim General Manager
JulieF@westbasin.org
UziD@westbasin.org
EdwardC@westbasin.org

Holly Mitchell – 2nd District

L. A. County Board of Supervisors
Room 866 - Hall of Administration
500 West Temple Street
Los Angeles, CA 90012
HollyJMitchell@bos.lacounty.gov
FLopez@bos.lacounty.gov
EMartinez@bos.lacounty.gov

City Attorney, Clerk & Manager

City of Bell

6330 Pine Avenue
Bell, CA 90201
Daleshire@awattorneys.com – Dale Aleshire
ABustamante@cityofbell.org – City Clerk
mcrafft@cityofbell.org

City Attorney & City Clerk

City of Carson

701 E. Carson Street
Carson, CA 90745
cityclerk@carson.ca.us

City Attorney

City of Compton

205 W. Willowbrook Avenue
Compton, CA 90220
ccornwell@comptoncity.org

City Attorney & City Clerk

City of Culver City

9779 Culver Blvd.
Culver City, CA 90230
City.clerk@culvercity.org
City.attorney@culvercity.org

City Attorney & City Clerk

City of El Segundo

350 Main Street
El Segundo, CA 90245

Hilda Solis – 1st District

L.A. County Board of Supervisors

856 Kenneth Hahn Hall of Admin
500 West Temple Street
Los Angeles, CA 90012

City Attorney & City Clerk

City of Artesia

18747 Clarksdale Avenue
Artesia, CA 90701

City of Bell Gardens

7100 S. Garfield Avenue
Bell Gardens, CA 90201
joropeza@bellgardens.org
cvu@bellgardens.org
MOKelly@bellgardens.org
jpineda@bellgardens.org
biniguez@bellgardens.org
vsanchez@bellgardens.org – Veronica Sanchez

City Attorney & City Clerk

City of Cerritos

P.O. Box 3130
Cerritos, CA 90703
city_clerk@cerritos.us

City Clerk & Acting City Manager

City of Cudahy

5220 Santa Ana Street
Cudahy, CA 90201
anoyola@cityofcudahyca.gov
riglesias@cityofcudahyca.gov
jarauz@cityofcudahyca.gov

City Attorney & City Clerk

City of Downey

11111 Brookshire Avenue
Downey, CA 90241
CityClerk@DowneyCA.org

City Clerk

City of Gardena

1700 W. 162nd Street
Gardena, CA 90247
cityclerk@ci.gardena.ca.us

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

City Attorney & City Clerk
City of Hawaiian Gardens
21815 Pioneer Blvd.
Hawaiian Gardens, CA 90716

City Clerk
City of Huntington Park
6550 Miles Avenue
Huntington Park, CA 90255

City Clerk
City of Lakewood
5050 N. Clark Avenue
Lakewood, CA 90714
CityClerk@LakewoodCity.org

City Attorney & City Clerk
City of Lawndale
14717 Burin Avenue
Lawndale, CA 90260

City Attorney & City Clerk
City of Norwalk
12700 Norwalk Blvd.
Norwalk, CA 90650

City Attorney & City Clerk
City of Santa Fe Springs
11710 E. Telegraph Road
Santa Fe Springs, CA 90670
barbaraearl@santafesprings.org
janetmartinez@santafesprings.org

County Clerk
County of Los Angeles
12400 Imperial Highway
Norwalk, CA 90650
Attn: Rachel Matthews, Room #5207
rmatthews@rrcc.lacounty.gov

County Counsel
City of Orange
333 W. Santa Ana Blvd., 4th Floor
Santa Ana, CA 92701

City Attorney & City Clerk
City of Hawthorne
4460 W. 126th Street
Hawthorne, CA 90250
cityclerk@cityofhawthorne.org

City Attorney & City Clerk
City of Inglewood
One W. Manchester Blvd. - Suite 900
P. O. Box 6500
Inglewood, CA 90301

City Attorney & City Clerk
City of La Mirada
13700 La Mirada Blvd.
La Mirada, CA 90638
AHaraksin@CityofLaMirada.org

City Clerk
City of Long Beach
333 Ocean Boulevard
Long Beach, CA 90802
cityclerk@longbeach.gov

City Attorney & City Clerk
City of Paramount
16400 S. Colorado Avenue
Paramount, CA 90723
JCavanaugh@cavanaughlaw.net

City Attorney & City Clerk
City of South Gate
8650 California Avenue
South Gate, CA 90280

County Clerk
County of Orange
12 Civic Center Plaza
Santa Ana, CA 92702

County of LA Waterworks Dist.
23533 West Civic Center Way
Malibu, CA 90265
Attn: Mark Carney

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

Apple Valley Ranchos Water Co.
Tony Penna – General Manager
21760 Ottawa Road
P. O. Box 7005
Apple Valley, CA 92308
tpenna@avrwater.com

Barlen Mutual Water
P. O. Box 77
Barstow, CA 92311

California Dept. of Forestry
7105 Airway Drive
Yucca Valley, CA 92284

County Water
222 W. Hospitality Lane, 2nd Floor
San Bernardino, CA 92408
info@sdd.sbcounty.gov

East Orange County Water
185 N. McPherson Road
Orange, CA 92869-3720
Bruce Youngblood: dyoungblood@eocwd.com
Sylvia Prado: sprado@eocwd.com
eoeh2o@eocwd.com

Juniper Riviera CWD
P. O. Box 618
Lucerne Valley, CA 92356

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

**Morongo Valley Community
Service Distribution**
P.O. Box 46
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
3800 N. Sierra Way
San Bernardino, CA 92405

Daggett Community Service
P.O. Box 308
Daggett, CA 92327
Daggettcsd@aol.com

Imperial County Board of Supervisors
Attn: Supervisor John Hawk, District 5
County Administration Center
940 W. Main St, #209
El Centro, CA 92243-2871
johnhawk@co.imperial.ca.us

**Tyler Salcido, Executive Officer
LAFCO**
1122 W. State Street, Suite D
El Centro, CA 92243-2840
tylers@iclafco.com

Mariana Ranchos County Water District
9600 Manzanita Street
Apple Valley, CA 92308
MarianaCWD@mrcwd.org

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

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

San Gabriel County Water Co.

8366 Grand Avenue
Rosemead, CA 91770

Jim@sgcwd.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

City of Anaheim

City Clerk's Office

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

#1 Civic Center Drive
Brea, CA 92621

City of Calexico Water Co.

608 Heber Avenue
Calexico, CA 92231

saldanaj@calexico.ca.gov

City of El Centro Water Co.

1275 W. Main Street
El Centro, CA 92243

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

Twentynine Palms Water District

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.

P.O. Box 487
Wrightwood, CA 92397

City of Arcadia Water Co.

P. O. Box 60021
240 W. Huntington Drive
Arcadia, CA 91066-6021

City of Brawley Water Co.

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

City of Buena Park

6650 Beach Boulevard
Buena Park, CA 90620

City of Covina

534 Barranca Avenue
Covina, CA 91723-2199

CMarcarelo@covina-ca.gov – Dir/ Public Works

City Attorney

City of El Monte

11333 Valley Blvd.
El Monte, CA 91732
cmoseley@elmonte.ca.gov

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

City of Fullerton Water
Fullerton Water Department
303 W. Commonwealth Avenue
Fullerton, CA 92631
garh@ci.fullerton.ca.us

City of Glendora
116 East Foothill Blvd.
Glendora, CA 91740

City of Hesperia
Water Department
9700 Seventh Avenue
Hesperia, CA 92345
jwyman@cityofhesperia.us

City of La Palma
7822 Walker Street
La Palma, CA 90623
Attn: Jeff Moneda, PW Director

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

City of Seal Beach
211 8th Street
Seal Beach, CA 90740

City of Garden Grove
13802 Newhope Street
Garden Grove, CA 92643
zackb@ci.garden-grove.ca.us

Heber Public Utility District
P. O. Box H
Heber, CA 92249

City of Imperial
Water Department
420 S. Imperial Avenue
Imperial, CA 92251

City of La Verne
Water Department
3660 "D" Street
La Verne, CA 91750
Jvieyra@cityoflaverne.org
Areyes@cityoflaverne.org
rciotti@cityoflaverne.org

City of Monterey Park Water Co.
320 W. Newmark Avenue
Monterey Park, CA 91754
pcruz@montereypark.ca.gov

City of Orange
Water Department
189 South Water Street
Orange, CA 92866
jdefrancesco@cityoforange.org

City of San Dimas
245 E. Bonita Avenue
San Dimas, CA 91773
dblack@sandimasca.gov

City of Upland
Water Department
460 N. Euclid Avenue
Upland, CA 91786
JRobles@uplandca.gov
darrula@uplandca.gov
MMadriz@uplandca.gov

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

City of West Covina
Water Department
825 S. Sunset Avenue
West Covina, CA 91790

Yorba Linda Water District
1717 E. Miraloma Avenue
Placentia, CA 92870
Sconklin@ylwd.com
RWeston@ylwd.com

City Attorney
City of Barstow
222 E. Mountain View Street
Barstow, CA 92311

City Attorney
City of Claremont
P. O. Box 880
Claremont, CA 91711

City Attorney
City of Cypress
5275 Orange Avenue
Cypress, CA 90630

City of El Monte
11333 Valley Blvd.
El Monte, CA 91731
jmussenden@ci.el-monte.ca.us

City Attorney
City of La Verne
3660 'D' Street
La Verne, CA 91750

City Attorney
City of Monrovia
415 South Ivy Avenue
Monrovia, CA 91016
csteele@rwglaw.com

City Attorney, Karl H. Berger
Burke, Williams & Sorensen, LLP
City of Monterey Park
444 S. Flower Street, Suite 2400
Los Angeles, CA 90071
Kberger@bwslaw.com

City of Westminster
8200 Westminster Blvd.
Westminster, CA 92683
nleal@westminster-ca.gov
ranaya@westminster-ca.gov
tgillespie@westminster-ca.gov

City Attorney
City of Arcadia
240 West Huntington Drive
Arcadia, CA 91006
cityattorney@arcadiaca.gov

City Attorney
Oswalt & Associates
Mr. William (Bill) Smerdon
P. O. Box 607
Imperial, CA 92251

City Attorney
City of Covina
125 E. College Street
Covina, CA 91723

City Attorney
City of Duarte
1600 Huntington Drive
Duarte, CA 91010
JMelching@Rutan.com

City Attorney
City of La Palma
7822 Walker Street
La Palma, CA 90680

Administrative Services Director
City of Los Alamitos
3191 Katella Avenue
Los Alamitos, CA 90720
WQuintanar@cityoflosalamitos.org
CKoehler@cityoflosalamitos.org

City Attorney
City of Montclair
5111 Benito Avenue
Montclair, CA 91763
der@robbinsholdaway.com

City Attorney
City of Orange
300 E. Chapman Avenue
Orange, CA 92666

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

City Attorney
City of Placentia
401 E. Chapman Avenue
Placentia, CA 92870

County Clerk
County of San Bernardino
222 W. Hospitality Lane
San Bernardino, CA 92408

City Manager
City of San Dimas
245 E. Bonita Avenue
San Dimas, CA 91773
bmckinney@sandimasca.gov

City Attorney
City of Seal Beach
211 8th Street
Seal Beach, CA 90740
csteele@rwglaw.com

City Attorney
City of Temple City
9701 Las Tunas Drive
Temple City, CA 91780

City Council
City of Calipatria
125 N. Park Avenue
Calipatria, CA 92233

City Clerk
City of Claremont
P.O. Box 880
Claremont, CA 91711
sdesautels@ci.claremont.ca.us

City Clerk
City of Covina
125 E. College Street
Covina, CA 91723

City of Pomona
505 S. Garey Avenue
Pomona, CA 91766

City Attorney, Rachel Richman
City of Rosemead
8838 E. Valley Blvd.
Rosemead, CA 91770

City Attorney
City of San Gabriel
425 S. Mission Drive
San Gabriel, CA 91776

City Attorney
City of Stanton
7800 Katella Avenue
Stanton, CA 90680
publicworks@stantonca.gov
stanton@stantonca.gov

City Manager
City of Yorba Linda
4845 Casa Loma Avenue
Yorba Linda, CA 92886-3364

City Clerk
City of Barstow
222 E. Mountain View Street – Suite A
Barstow, CA 92311
mhernandez@barstowca.org

Community Services Director, Jeremy Swan
City of Claremont
1616 Monte Vista Avenue
Claremont, CA 91711
jswan@ci.claremont.ca.us

City Clerk
City of Cypress
5275 Orange Avenue
Cypress, CA 90630
adm@cypressca.org
pgrant@cypressca.org

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

City of Duarte

1600 Huntington Drive
Duarte, CA 91010

Andres Rangel, Assistant to the City Manager
arangel@accessduarte.com

City Clerk

City of Irwindale

5050 N. Irwindale Avenue
Irwindale, CA 91706

cityclerk@irwindaleca.gov

City Clerk

City of La Verne

3660 'D' Street
La Verne, CA 91750

cityclerk@cityoflaverne.org

City Clerk

City of Monrovia

415 S. Ivy Avenue
Monrovia, CA 91016

City Clerk

City of Orange

300 E. Chapman Avenue
Orange, CA 92866

Cperez@cityoforange.org

City of Rosemead

8838 Valley Blvd.
Rosemead, CA 91770

EHernandez@CityofRosemead.org
NHaworth@CityofRosemead.org

City Clerk, Tina Knapp

City of Seal Beach

211 8th Street
Seal Beach, CA 90740

PGallegos@sealbeachca.gov
TKelsey@sealbeachca.gov

City Manager

City of Temple City

9701 Las Tunas Drive
Temple City, CA 91780

City Clerk

City of El Monte

11333 Valley Blvd.
El Monte, CA 91731

City Clerk

City of La Palma

7822 Walker Street
La Palma, CA 90680

City Clerk, Windy Quintanar

City of Los Alamitos

3191 Katella Avenue
Los Alamitos, CA 90720

WQuintanar@cityoflosalamitos.org

City Clerk

City of Montclair

5111 Benito Avenue
Montclair, CA 91763

CityClerk@CityofMontclair.org

City Clerk

City of Placentia

401 E. Chapman Avenue
Placentia, CA 92870

City Clerk's Department

City of San Gabriel

425 S. Mission Drive
San Gabriel, CA 91776

cityclerk@sgch.org

City Clerk, Patricia VaZquez

City of Stanton

7800 Katella Avenue
Stanton, CA 90680

PVaZquez@StantonCA.gov

County Counsel

County of San Bernardino

385 N. Arrowhead Avenue, 2nd Floor
San Bernardino, CA 92415-0140

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

City Clerk
City of Yorba Linda
4845 Casa Loma Avenue
Yorba Linda, CA 92686-3364
mbrown@yorba-linda.org

County of San Bernardino
Water & Sanitation Area
P.O. Box 5004
Victorville, CA 92393-5004
Janine.valenzuela@sdd.sbcounty.gov

Scott Blaising, Attorney
Braun Blaising & Wynne, P. C.
555 Capitol Mall, Suite 570
Sacramento, CA 95814
blaising@braunlegal.com

Downey Brand LLP
455 Market Street, Suite 1500
San Francisco, CA 94105
wcordero@downeybrand.com
tmacbride@DowneyBrand.com
mday@DowneyBrand.com

County of Ventura
800 S. Victoria Street
Ventura, CA 93009

Chamber President
Niland Chamber of Commerce
P. O. Box 97
Niland, CA 92257

County Counsel
County of Los Angeles
500 W. Temple Street – 5th Floor
Los Angeles, CA 90012

Fred G. Yanney
Yanney Law Office
2082 Michelson Drive, Suite 100
Irvine, CA 92612
FredYanney@gmail.com

Cypress Ridge HOA
Attn: President
1050 Cypress Ridge Pkwy.
Arroyo Grande, CA 93420

George Carpenter
141 Morella Court
Roseville, CA 94747
Georgemcarpenter@comcast.net