PUBLIC UTILITIES COMMISSION
505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3298

October 27, 2026

Kiki Carlson
Director, Regulatory Affairs
Suburban Water Systems
1325 N. Grand Ave., Ste. 100
Covina, CA 91724-4044

Dear Ms. Carlson,

The Water Division of the California Public Utilities Commission has approved Suburban Water Systems' Advice Letter No. 425, filed on September 24, 2026, regarding authorization to amortize the net under-collection in the pumped water, purchased water, and purchased power reserve accounts through a temporary surcharge.

Enclosed are copies of the following revised tariff sheets, effective October 28, 2026, for the utility's files:

P.U.C. Sheet No.	Title of Sheet
2118-W	Schedule SJ-1 (Continued) San Jose Hills Service Area – Residential Metered Service
2119-W	Schedule SJ-2 (Continued) San Jose Hills Service Area – Non-Residential Metered Service
2120-W	Schedule WLM-1 (Continued) Whittier/La Mirada Service Area – Residential Metered Service
2121-W	Schedule WLM-2 (Continued) Whittier/La Mirada Service Area – Non-Residential Metered Service
2122-W	Table of Contents

Please contact Alison Pafford at APF@cpuc.ca.gov, if you have any questions.

Thank you.

Enclosures

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.), 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

12. As authorized by the California Public Utilities Commission (C.P.U.C.), all bills are subject to surcharge of $0.226 per 100 cubic feet of water consumption. This surcharge will amortize the shortfall in revenue between the interim rates implemented on January 1, 2021 and the 2021 rates approved in Decision 21-10-024. This surcharge shall commence on the effective date of Advice Letter 362-W, 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.), all bills are subject to surcharge of $0.188 per 100 cubic feet of water consumption. This surcharge will amortize the under-collected balance in pumped water, purchased water and purchased power reserve accounts. This surcharge shall commence on the effective date of Advice Letter 425-W, and remain in effect for an estimated 24-month period or until the under-collection in the balancing account has been fully amortized. (N)

14. As authorized by the California Public Utilities Commission (C.P.U.C.), all bills are subject to surcharge of $0.279 per 100 cubic feet of water consumption. This surcharge will amortize the under-collection balance in pumped water, purchased water and purchased power reserve accounts. This surcharge shall commence on the effective date of Advice Letter 418-W, and remain in effect for an estimated 12-month period or until the under-collection in the balancing account has been fully amortized.

15. As authorized by the California Public Utilities Commission (C.P.U.C.), all bills are subject to surcharge of $0.257 per 100 cubic feet of water consumption. This surcharge will amortize the under-collection balance in pump tax, purchased water and purchased power reserve account. This surcharge shall commence on the effective date of Advice Letter 414-W, and remain in effect for an estimated 24-month period or until the under-collection in the balancing account has been fully amortized.

Schedule SJ-2
(Continued)

SAN JOSE HILLS SERVICE AREA
NON RESIDENTIAL METERED SERVICE

SPECIAL CONDITIONS

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

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

11. As authorized by the California Public Utilities Commission (C.P.U.C.), all bills are subject to surcharge of $0.226 per 100 cubic feet of water consumption. This surcharge will amortize the shortfall in revenue between the interim rates implemented on January 1, 2021 and the 2021 rates approved in Decision 21-10-024. This surcharge shall commence on the effective date of Advice Letter 362-W, and remain in effect for an estimated 24-month period or until the shortfall in revenue is fully amortized. (D)

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Schedule WLM-1
(Continued)

WHITTIER/LA MIRADA SERVICE AREA
RESIDENTIAL METERED SERVICE

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

13. As authorized by the California Public Utilities Commission (C.P.U.C.), all bills are subject to surcharge of $0.120 per 100 cubic feet of water consumption. This surcharge will amortize the shortfall in revenue between the interim rates implemented on January 1, 2021 and the 2021 rates approved in Decision 21-10-024. This surcharge shall commence on the effective date of Advice Letter 362-W, and remain in effect for an estimated 24-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 surcharge of $0.137 per 100 cubic feet of water consumption. This surcharge will amortize the under-collected balance in pumped water, purchased water and purchased power reserve accounts. This surcharge shall commence on the effective date of Advice Letter 425-W, and remain in effect for an estimated 12-month period or until the under-collection in the balancing account has been fully amortized. (N) | | | | | (N)

15. As authorized by the California Public Utilities Commission (C.P.U.C.), all bills are subject to surcharge of $0.187 per 100 cubic feet of water consumption. This surcharge will amortize the under-collection balance in pumped water, purchased water and purchased power reserve accounts. This surcharge shall commence on the effective date of Advice Letter 418-W, and remain in effect for an estimated 12-month period or until the under-collection in the balancing account has been fully amortized.

16. As authorized by the California Public Utilities Commission (C.P.U.C.), all bills are subject to surcharge of $0.270 per 100 cubic feet of water consumption. This surcharge will amortize the under-collection balance in pump tax, purchased water and purchased power reserve account. This surcharge shall commence on the effective date of Advice Letter 414-W, and remain in effect for an estimated 24-month period or until the under-collection in the balancing account has been fully amortized.

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.), 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:

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5/8"x 3/4"	$1.92
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2"	$15.36
3"	$28.80
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6"	$96.01
8"	$153.63
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(Continued)

CALIFORNIA PUBLIC UTILITIES COMMISSION
DIVISION OF WATER AND AUDITS

Advice Letter Cover Sheet

Utility Name:	Suburban Water Systems	**Date Mailed to Service List:**	September 24, 2026
District:	n/a		
CPUC Utility #:	U – 339-W	**Protest Deadline (20th Day):**	October 14, 2026
Advice Letter #:	425-W	**Review Deadline (30th Day):**	October 24, 2026
Tier:	☒ 1 ☐ 2 ☐ 3 ☒ Compliance	**Requested Effective Date:**	October 28, 2026
Authorization:	GO 96-B Water Industry Rule 8.5.		
		Rate Impact:	$4,369,191 4.1%
Description:	Suburban requests an authorization to amortize the net under-collection in the pumped water, purchased water, and purchased power reserve accounts through a temporary surcharge.		

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: Kiki Carlson
Phone: (626) 543-2553
Email: kiki.carlson@nexuswg.com

Utility Contact: Ed Jackson
Phone: (626) 485-8356
Email: ed.jackson@nexuswg.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
1325 N. Grand Ave. Ste. 100, Covina, CA 91724-4044
Phone: 626.543.2500, Fax: 626.331.4848
SuburbanWaterSystems.com

U-339-W **VIA EMAIL**

ADVICE LETTER NO. 425-W September 24, 2026

PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

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

CPUC Sheet No.	Title of Sheet	Canceling CPUC Sheet No.
2118-W	Schedule SJ-1 (Continued) San Jose Hills Service Area – Residential Metered Service	2082-W
2119-W	Schedule SJ-2 (Continued) San Jose Hills Service Area – Non-Residential Metered Service	2083-W
2120-W	Schedule WLM-1 (Continued) Whittier/La Mirada Service Area – Residential Metered Service	2084-W
2121-W	Schedule WLM-2 (Continued) Whittier/La Mirada Service Area – Non-Residential Metered Service	2085-W
2122-W	Table of Contents	2116-W

Pursuant to General Order 96-B – Water Industry Rules 7.3.1(1), and 8.5, Suburban hereby seeks authorization to amortize the net under-collection in the purchased water, pumped water, and purchased power reserve accounts for the period of July 1, 2025, through June 30, 2026, through temporary surcharges on water consumption in the San Jose Hills and Whittier/La Mirada service areas. The proposed surcharges are designed to amortize the total under-collected balance of $4,369,191, including interest.

This filing is consistent with Suburban's pending 2026 General Rate Case Application (A.26-01-001), filed on January 2, 2026, wherein Suburban indicated that it may file advice letters requesting recovery of balances recorded in its authorized memorandum and balancing accounts prior to the issuance of a Commission decision in that proceeding.

For the San Jose Hills service area, Suburban proposes to amortize the under-collected balance of $3,357,840 over approximately twenty-four months, or until the under-collection has been fully amortized. To recover this balance, Suburban proposes a surcharge of $0.188 per 100 cubic feet of water used, applicable to Tariff Schedule SJ-1, Residential Metered Service, and Tariff Schedule SJ-2, Non-Residential Metered Service. As of August 31, 2026, Suburban served 42,458 metered customers in the San Jose Hills service area.

For the Whittier/La Mirada service area, Suburban proposes to amortize the under-collected

balance of $1,011,350 over approximately twelve months, or until the under-collection has been fully amortized. To recover this balance, Suburban proposes a surcharge of $0.137 per 100 cubic feet of water used, applicable to Tariff Schedule WLM-1, Residential Metered Service, and Tariff Schedule WLM-2, Non-Residential Metered Service. As of August 31, 2026, Suburban served 34,781 metered customers in the Whittier/La Mirada service area.

Soft copies of the workpapers supporting the requested reserve account balances have been provided separately to Water Division.

The current rates for San Jose Hills and Whittier/La Mirada Service Areas became effective on August 15, 2026, pursuant to Advice Letter No. 416-W-A, which implemented the 2026 step rate increase authorized in Suburban's 2023 General Rate Case proceeding.

Tier Designation and Effective Date

Pursuant Water Industry Rule 7.3.1 of General Order 96-B, this advice letter is submitted as a Tier 1 filing. Suburban requests this advice filing become effective on October 28, 2026, and remain in effect for approximately 24 months in San Jose Hills service area, and 12 months in Whittier/La Mirada service area, or until the under-collection balances in the respective balancing accounts have been fully amortized, whichever occurs first.

In compliance with General Rule 4.3 and 7.2 and Water Industry Rule 4.1 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.

Protest and Responses

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 are:

(1) The utility did not properly serve or give notice of the advice letter;
(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;
(3) The analysis, calculations, or data in the advice letter contain material error or omissions;
(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 relitigating a prior order of the Commission.)

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 within 20 days of the date this advice letter is filed. The address for mailing or delivering a protest is:

Tariff Unit, Water Division, 3rd floor
California Public Utilities Commission,
505 Van Ness Avenue, San Francisco, CA 94102
Water.Division@cpuc.ca.gov

On the same date any protest or response is submitted to the Water Division, the respondent or protestant must serve a copy of the protest or response to:
Suburban Water Systems, Kiki Carlson, Director, Regulatory Affairs, 1325 N. Grand Ave., Suite 100, Covina, CA 91724-4044, and email to kiki.carlson@nexuswg.com .
Cities and counties that need Board of Supervisors or Board of Commissioners approval to protest should inform the 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 the Division of Water and Audits within 5 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.

This filing will not cause the withdrawal of service, nor conflict with other schedules or rules.

Sincerely,

/s/Kiki Carlson

Kiki Carlson
Director, Regulatory Affairs

Enclosure

SUBURBAN WATER SYSTEMS
Distribution List

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

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

Joe Matthews
La Habra Heights County Water District
Joe@Lhhcwd.com

City Clerk
City of Azusa
Annette.Juarez@Azusaca.gov

City Clerk
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

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

City Attorney
City of West Covina
1444 West Garvey Ave. South
West Covina, CA 91790

Orchard Dale County Water District
13819 East Telegraph Road
Whittier, CA 90604

City Clerk
City of West Covina
1444 W. Garvey Ave. South
West Covina, CA 91790

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

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

Orange County Clerk-Recorder
County Administration South Building
601 N. Ross Street
Santa Ana, CA 92701

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

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

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

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

SUBURBAN WATER SYSTEMS
Distribution List

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

County Counsel
Orange County
400 W. Civic Center Drive, Suite 202
Santa Ana, CA 92701

City Clerk
City of Glendora
116 East Foothill Blvd.
Glendora, CA 91741

City Clerk
City of Walnut
P.O. Box 682
Walnut, CA 91788-0682

Jandy Macias, General Manager
Valley County Water District
jmacias@vcwd.org

Audrey F. Jackson
Golden State Water Company
AFJackson@gswater.com

Rowland Water District
gsanchez@rwd.org

California Domestic Water Company
lnoriega@caldomestic.com

City Clerk
City of La Habra
cc@lahabraca.gov

City of Azusa
Assistant General Manager – Water Operations
Melissa.Barbosa@azusaca.gov

County Clerk
Los Angeles County
12400 Imperial Hwy, Room 2001
Norwalk, CA 90650

City Clerk
City of La Puente
15900 East Main St.
La Puente, CA 91744

City Attorney
City of Glendora
116 East Foothill Blvd.
Glendora, CA 91741

City Attorney
City of Walnut
P.O. Box 682
Walnut, CA 91788-0682

Liberty Utilities
AdviceLetterService@LibertyUtilities.com

City Clerk, Julie Gutierrez-Robles
City of Industry
jgrobles@cityofindustry.org

Valencia Heights Water Co.
dmichalko@vhwc.org

Carmen Fleming
Walnut Valley Water District
cfleming@wvwd.com

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

City Clerk
City of La Puente
mtorres@lapuente.org

SUBURBAN WATER SYSTEMS
Distribution List

Brett DeBie
Golf Course Superintendent
South Hills Country Club
2655 S. Citrus Street
West Covina, CA 91791
bdebie@southhillscountryclub.org

Jeff Boand
O'Donnell Chevrolet – Buick
1312 Golden Vista Drive
West Covina, CA 91791
Jboand007@aol.com

Ronald Moore
Golden State Water Company
Regulatory Affairs Department
630 E. Foothill Blvd.
San Dimas, CA 91709
RKMoore@gswater.com

The Public Advocates Office
California Public Utilities Commission
Syreeta.Gibbs@cpuc.ca.gov
Hani.Moussa@cpuc.ca.gov

City of Compton Water Department
205 W. Willowbrook
Compton, CA 90220
ccornwell@comptoncity.org

Los Angeles County Supervisor District 2
for Willowbrook and unincorporated LA
500 West Temple Street, Room 866
Los Angeles, CA 90012
HollyJMitchell@bos.lacounty.gov

Schedule SJ-1
(Continued)

SAN JOSE HILLS SERVICE AREA
RESIDENTIAL METERED SERVICE

SPECIAL CONDITIONS

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Schedule SJ-2
(Continued)

SAN JOSE HILLS SERVICE AREA
NON RESIDENTIAL METERED SERVICE

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8"	$153.63
10"	$220.82

11. As authorized by the California Public Utilities Commission (C.P.U.C.), all bills are subject to surcharge of $0.226 per 100 cubic feet of water consumption. This surcharge will amortize the shortfall in revenue between the interim rates implemented on January 1, 2021 and the 2021 rates approved in Decision 21-10-024. This surcharge shall commence on the effective date of Advice Letter 362-W, and remain in effect for an estimated 24-month period or until the shortfall in revenue is fully amortized. (D)

12. As authorized by the California Public Utilities Commission (C.P.U.C.), all bills are subject to surcharge of $0.188 per 100 cubic feet of water consumption. This surcharge will amortize the under-collected balance in pumped water, purchased water and purchased power reserve accounts. This surcharge shall commence on the effective date of Advice Letter 425-W, and remain in effect for an estimated 24-month period or until the under-collection in the balancing account has been fully amortized. (N)

13. As authorized by the California Public Utilities Commission (C.P.U.C.), all bills are subject to surcharge of $0.279 per 100 cubic feet of water consumption. This surcharge will amortize the under-collection balance in pumped water, purchased water and purchased power reserve accounts. This surcharge shall commence on the effective date of Advice Letter 418-W, and remain in effect for an estimated 12-month period or until the under-collection in the balancing account has been fully amortized.

14. As authorized by the California Public Utilities Commission (C.P.U.C.), all bills are subject to surcharge of $0.257 per 100 cubic feet of water consumption. This surcharge will amortize the under-collection balance in pump tax, purchased water and purchased power reserve account. This surcharge shall commence on the effective date of Advice Letter 414-W, and remain in effect for an estimated 24-month period or until the under-collection in the balancing account has been fully amortized.

Schedule WLM-1
(Continued)

WHITTIER/LA MIRADA SERVICE AREA
RESIDENTIAL METERED SERVICE

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

13. As authorized by the California Public Utilities Commission (C.P.U.C.), all bills are subject to surcharge of $0.120 per 100 cubic feet of water consumption. This surcharge will amortize the shortfall in revenue between the interim rates implemented on January 1, 2021 and the 2021 rates approved in Decision 21-10-024. This surcharge shall commence on the effective date of Advice Letter 362-W, and remain in effect for an estimated 24-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 surcharge of $0.137 per 100 cubic feet of water consumption. This surcharge will amortize the under-collected balance in pumped water, purchased water and purchased power reserve accounts. This surcharge shall commence on the effective date of Advice Letter 425-W, and remain in effect for an estimated 12-month period or until the under-collection in the balancing account has been fully amortized. (N) | (N)

15. As authorized by the California Public Utilities Commission (C.P.U.C.), all bills are subject to surcharge of $0.187 per 100 cubic feet of water consumption. This surcharge will amortize the under-collection balance in pumped water, purchased water and purchased power reserve accounts. This surcharge shall commence on the effective date of Advice Letter 418-W, and remain in effect for an estimated 12-month period or until the under-collection in the balancing account has been fully amortized.

16. As authorized by the California Public Utilities Commission (C.P.U.C.), all bills are subject to surcharge of $0.270 per 100 cubic feet of water consumption. This surcharge will amortize the under-collection balance in pump tax, purchased water and purchased power reserve account. This surcharge shall commence on the effective date of Advice Letter 414-W, and remain in effect for an estimated 24-month period or until the under-collection in the balancing account has been fully amortized.

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.), 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

12. As authorized by the California Public Utilities Commission (C.P.U.C.), all bills are subject to surcharge of $0.120 per 100 cubic feet of water consumption. This surcharge will amortize the shortfall in revenue between the interim rates implemented on January 1, 2021 and the 2021 rates approved in Decision 21-10-024. This surcharge shall commence on the effective date of Advice Letter 362-W, 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.), all bills are subject to surcharge of $0.137 per 100 cubic feet of water consumption. This surcharge will amortize the under-collected balance in pumped water, purchased water and purchased power reserve accounts. This surcharge shall commence on the effective date of Advice Letter 425-W, and remain in effect for an estimated 12-month period or until the under-collection in the balancing account has been fully amortized. (N) | | | | | (N)

14. As authorized by the California Public Utilities Commission (C.P.U.C.), all bills are subject to surcharge of $0.187 per 100 cubic feet of water consumption. This surcharge will amortize the under-collection balance in pumped water, purchased water and purchased power reserve accounts. This surcharge shall commence on the effective date of Advice Letter 418-W, and remain in effect for an estimated 12-month period or until the under-collection in the balancing account has been fully amortized.

15. As authorized by the California Public Utilities Commission (C.P.U.C.), all bills are subject to surcharge of $0.270 per 100 cubic feet of water consumption. This surcharge will amortize the under-collection balance in pump tax, purchased water and purchased power reserve account. This surcharge shall commence on the effective date of Advice Letter 414-W, and remain in effect for an estimated 24-month period or until the under-collection in the balancing account has been fully amortized.

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