CALIFORNIA PUBLIC UTILITIES COMMISSION
DIVISION OF WATER AND AUDITS

Advice Letter Cover Sheet

Utility Name:	Suburban Water Systems	**Date Mailed to Service List:**	November 12, 2026
District:	n/a		
CPUC Utility #:	U – 339-W	**Protest Deadline (20th Day):**	December 2, 2026
Advice Letter #:	407-W-B	**Review Deadline (30th Day):**	December 12, 2026
Tier:	☒ 1 ☐ 2 ☐ 3 ☒ Compliance	**Requested Effective Date:**	January 1, 2027
Authorization:	D. 24-12-030, D.25-07-012 D.26-07-003	**Rate Impact:**	$9,690,997 or 8.80%
Description:	To amortize the under-collected amount recorded in the Interim Rates Memorandum Account through a 12 months surcharge applicable to the San Jose Hills and Whittier/La Mirada Service Areas.		

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[ ] APPROVED **[ ] WITHDRAWN** **[ ] REJECTED**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
www.suburbanwatersystems.com

VIA EMAIL

U-339-W

ADVICE LETTER NO. 407-W-B November 12, 2026

PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

Purpose

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.
2047-W	Schedule SJ-1 (Continued), San Jose Hills Service Area, Residential Metered Service	2020-W
2048-W	Schedule SJ-2 (Continued), San Jose Hills Service Area, Non-Residential Metered Service	2021-W
2049-W	Schedule SJ-3 (Continued), San Jose Hills Service Area, Recycled Water Metered Service	2043-W
2050-W	Schedule SJ-3 (Continued), San Jose Hills Service Area, Recycled Water Metered Service	2022-W
2051-W	Schedule WLM-1 (Continued), Whittier/La Mirada Service Area, Residential Metered Service	2023-W
2052-W	Schedule WLM-2 (Continued), Whittier/La Mirada Service Area, Non-Residential Metered Service	2024-W
2005-W	Schedule No. 4 (Continued), Private Fire Protection Service	1823-W
2006-W	Schedule No. 4A (Continued), Fire Hydrant Service on Private Property	1824-W
2053-W	Schedule No. CAP-1, San Jose Hills and Whittier/La Mirada Service Areas, Customer Assistance Program (CAP)	2114-W
2054-W	Table of Contents	2122-W

This advice letter supplement is submitted pursuant to Decision (D.) No. 24-12-030 dated December 19, 2024. D.26-07-003 dated July 2, 2026, granted the petition for modification of D.24-12-030, as modified by D.25-07-012. Suburban is requesting authorization to amortize the under-collection recorded in the A.23-01-001 Interim Rates Memorandum Account (IRMA).

Background

On January 3, 2023, Suburban filed A.23-01-001, the Company's Test Year 2024 general rate case application. On June 12, 2023, Suburban filed a motion for interim rates and requested the establishment of a memorandum account to track the difference between the interim rates and the final approved rates. Suburban requested that if the Commission is delayed in issuing its decision so that new rates cannot become effective on January 1, 2024, that Suburban be authorized to implement interim rates. Administrative Law Judge (ALJ) Gerald Kelly's Ruling dated June 16,

2023, approved Suburban's motion for interim rates and the creation of a memorandum account. The ruling states:

> *"1. Suburban Water Systems' Motion for Interim Rates to be effective January 1, 2024, and request to create a memorandum account to track any differences between the interim rates and final rates is approved.*
>
> *2. Suburban shall file a Tier 1 advice letter to establish the interim rates and memorandum account."*

Suburban filed Advice Letter 396-W on November 17, 2023, to implement interim rates and establish the Interim Rates Memorandum Account. Advice Letter 396-W was approved by the Commission on January 2, 2024, effective January 1, 2024.

On December 19, 2024, the Commission issued D.24-12-030 in A.23-01-001.

On July 24, 2025, the Commission issued D.25-07-012, denying the petition for modification of D.24-12-030, filed by Suburban. Subsequently, Advice Letter 406-W-A was approved by the Commission on October 3, 2025, with an effective date September 26, 2025, implementing the 2025 rates.

On July 2, 2026, the Commission issued D.26-07-003, granting the petition for modification of D.24-12-030, as modified by D.25-07-012, filed by the Public Advocates Office. Thereafter, Advice Letter 416-W-A was approved by the Commission, effective August 15, 2026, implementing the final 2026 rates.

Discussion

Consistent with D.26-07-003, Suburban has calculated the balance recorded in the A.23-01-001 IRMA to reflect the difference between interim and final authorized rates for the periods January 1, 2024 through September 25, 2025, and January 1, 2026, through August 14, 2026.

The balance recorded in the IRMA is an under-collection of $9,690,997. The balance includes accrued interest of $210,307 and the residual balance of $785,934 from the A.17-01-001 IRMA and A.20-03-001 IRMA. The balance represents 8.80% of Suburban's authorized revenue requirement for Attrition Year 2026.

Suburban requests authority to amortize the under-collection recorded in the IRMA over a twelve month period from January 1, 2027 through December 31, 2027. This is consistent with Ordering Paragraph (OP) 5 of D.26-07-003 which states:

> *Suburban Water Systems shall file a Tier 1 Advice Letter no later than 30 days from the effective date of this order correcting the inadvertent errors and omissions in Decision (D.) 24-12-030, as modified by D.25-07-012, to implement necessary retail rate changes to collect the adopted 2024 test year base revenue requirement in accordance with the directives of this decision and Commission General Order 96-B. Tariff sheets to implement these rate changes shall be attached to the Advice Letter with an effective date of January 1, 2024. Any undercollection due to this rate change shall be amortized from January 1, 2027, through December 31, 2027."*

Suburban's Customer Assistance Program (CAP) includes a discount (surcredit) to qualifying customers and a surcharge on non-qualifying customers to fund the program. The impact of interim rates on the CAP surcredit and surcharge is $432,917. This balance represents additional credits owed to CAP customers resulting from the true-up from interim to final rates. These credits would have been reflected in customer bills beginning January 1, 2024, had the final approved rates been in effect at that time. The corresponding CAP surcharge is necessary to offset these additional credits.

The proposed surcharges and surcredits are as follows:

- A surcredit of $3.24 per month for qualified Residential CAP participants;
- A surcharge of $0.026 per 100 cubic feet of water used applicable to non-CAP customers;
- A surcharge of $0.535 per 100 cubic feet of water used for the San Jose Hills Service Area;
- A surcharge of $0.624 per 100 cubic feet of water used for the Whittier/La Mirada Service Area;
- A surcharge of $0.489 per 100 cubic feet of recycled water usage;
- A surcharge of $2.12 per inch of service connection diameter for Private Fire Protection Service; and
- A surcharge of $3.34 per month for each standard six-inch Fire Hydrant Service on Private Property.

The proposed rates will increase the monthly bill for a typical residential customer in the San Jose Hills service area, Tariff Area 1, with a ¾-inch meter and monthly usage of 12 ccf, by $6.78 or 7.83%, from $86.59 to $93.37.

Similarly, the proposed rates will increase the monthly bill for a typical residential customer in the Whittier/La Mirada service area, Tariff Area 2, with a ¾-inch meter and monthly usage of 12 ccf, by $7.85 or 9.51%, from $82.53 to $90.38.

Detailed workpapers supporting the IRMA calculation and proposed surcharges and surcredit have been provided to the Water Division.

Tier Designation and Effective Date

This advice letter is submitted with a Tier 1 designation. Pursuant to D. 26-07-003, Suburban requests an effective date of January 1, 2027.

Notice and Service

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 mailed or electronically transmitted on November 12, 2026, to all interested and affected parties having requested such notification (detailed in Attachment A).

Customer notification was previously accomplished in A.23-01-001 as required by Rule No. 3.2 of the Commission's Rules of Practice and Procedure. Additional public notice of this filing is not required.

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 of 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.

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.

Sincerely,

/s/Kiki Carlson
Kiki Carlson
Director, Regulatory Affairs

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Santa Ana, CA 92701

Orange County Clerk-Recorder
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Santa Ana, CA 92701

Orchard Dale County Water District
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Whittier, CA 90604

Bill Robinson
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Municipal Water District
1146 East Louisa Avenue
West Covina, CA 91790-1346

Schedule SJ-1
(Continued)

SAN JOSE HILLS SERVICE AREA
RESIDENTIAL METERED SERVICE

SPECIAL CONDITIONS

16. As authorized by the California Public Utilities Commission (C.P.U.C.) pursuant to D.24-12-030 all bills are subject to a one-time surcredit of $0.13 per 100 cubic feet of water used, beginning with the effective date of Advice Letter 406-W. This surcredit will amortize the over-collection balance in various Memorandum and Balancing Accounts.

17. As authorized by the California Public Utilities Commission (C.P.U.C.), all bills are subject to a surcharge of $0.535 per 100 cubic feet of water used. This surcharge will amortize the revenue shortfall resulting from the difference between the interim rates implemented on January 1, 2024, and the rates authorized in Decision 26-07-003, and implemented through Advice Letter 416-W-A which became effective on August 15, 2026. This surcharge shall commence on the effective date of Advice Letter 407-W-B, and remain in effect for an estimated 12-month period or until the revenue shortfall has been fully recovered. (N)

18. As authorized by the California Public Utilities Commission (C.P.U.C.), all bills for customers not receiving service under the Customer Assistance Program (CAP) are subject to a surcharge of $0.026 per 100 cubic feet of water used. This surcharge will recover the under-collected CAP balance resulting from the difference between the interim rate implemented on January 1, 2024, and the rates authorized by Decision 26-07-003, and implemented through Advice Letter 416-W-A, effective on August 15, 2026. This surcharge shall commence on the effective date of Advice Letter 407-W-B, and remain in effect for an estimated 12-month period or until the under-collected CAP balance has been fully recovered. (N)

19. As authorized by the California Public Utilities Commission (C.P.U.C.) pursuant to D.24-12-030, all bills are subject to a one-time surcharge of $0.074 per 100 cubic feet of water consumed. This surcharge will amortize the under-collection balance in the Catastrophic Event Memorandum Account (CEMA) related to COVID-19. The surcharge shall commence on the effective date of Advice Letter 408-W.

20. As authorized by the California Public Utilities Commission (C.P.U.C.) pursuant to D.24-12-030, all bills are subject to one-time surcharge of $0.135 per 100 cubic feet of water used is to be applied to the monthly bills of all metered customers, excluding those customers receiving a Customer Assistance Program (CAP) credit, commencing on the effective date of Advice Letter 409-W.

Schedule SJ-2
(Continued)

SAN JOSE HILLS SERVICE AREA
NON RESIDENTIAL METERED SERVICE

SPECIAL CONDITIONS

15. As authorized by the California Public Utilities Commission (C.P.U.C.) pursuant to D.24-12-030, all bills are subject to a one-time surcredit of $0.13 per 100 cubic feet of water used, beginning with the effective date of Advice Letter 406-W. This surcredit will amortize the over-collection balance in various Memorandum and Balancing Accounts.

16. As authorized by the California Public Utilities Commission (C.P.U.C.), all bills are subject to a surcharge of $0.535 per 100 cubic feet of water used. This surcharge will amortize the revenue shortfall resulting from the difference between the interim rates implemented on January 1, 2024, and the rates authorized in Decision 26-07-003, and implemented through Advice Letter 416-W-A which became effective on August 15, 2026. This surcharge shall commence on the effective date of Advice Letter 407-W-B, and remain in effect for an estimated 12-month period or until the revenue shortfall has been fully recovered. (N)

17. As authorized by the California Public Utilities Commission (C.P.U.C.), all bills for customers not receiving service under the Customer Assistance Program (CAP) are subject to a surcharge of $0.026 per 100 cubic feet of water used. This surcharge will recover the under-collected CAP balance resulting from the difference between the interim rate implemented on January 1, 2024, and the rates authorized by Decision 26-07-003, and implemented through Advice Letter 416-W-A, effective on August 15, 2026. This surcharge shall commence on the effective date of Advice Letter 407-W-B, and remain in effect for an estimated 12-month period or until the under-collected CAP balance has been fully recovered. (N)

18. As authorized by the California Public Utilities Commission (C.P.U.C.) pursuant to D.24-12-030, all bills are subject to a one-time surcharge of $0.074 per 100 cubic feet of water consumed. This surcharge will amortize the under-collection balance in the Catastrophic Event Memorandum Account (CEMA) related to COVID-19. The surcharge shall commence on the effective date of Advice Letter 408-W.

19. As authorized by the California Public Utilities Commission (C.P.U.C.) pursuant to D.24-12-030, all bills are subject to one-time surcharge of $0.135 per 100 cubic feet of water used is to be applied to the monthly bills of all metered customers, excluding those customers receiving a Customer Assistance Program (CAP) credit, commencing on the effective date of Advice Letter 409-W.

Schedule SJ-3
(Continued)

SAN JOSE HILLS SERVICE AREA
RECYCLED WATER METERED SERVICE

SPECIAL CONDITIONS

15. 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 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.

16. As authorized by the California Public Utilities Commission (C.P.U.C.), all bills are subject to a one-time surcharge of $0.036 per 100 cubic feet of water consumption. This surcharge will recover the under-collection balance in the Low Income Rate Assistance (LIRA) Program, the difference between the interim rate implemented on January 1, 2021 and the 2021 rate approved in Decision 21-10-024. This surcharge shall commence on the effective date of Advice Letter 362-W.

17. As authorized by the California Public Utilities Commission (C.P.U.C.), all bills are subject to surcharge of $0.153 per 100 cubic feet of water consumption. This surcharge will amortize the under-collection balance in purchased water reserve account. This surcharge shall commence on the effective date of Advice Letter 364-W, and remain in effect for an estimated 36-month period or until the under-collection in the balancing account has been fully amortized.

18. As authorized by the California Public Utilities Commission (C.P.U.C.), all bills are subject to surcharge of $0.160 per 100 cubic feet of water consumption. This surcharge will amortize the under-collection balance in purchased water 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.

19. As authorized by the California Public Utilities Commission (C.P.U.C.) pursuant to D.24-12-030, all bills are subject to a one-time surcredit of $0.13 per 100 cubic feet of water used, beginning with the effective date of Advice Letter 406-W. This surcredit will amortize the over-collection balance in various Memorandum and Balancing Accounts.

20. As authorized by the California Public Utilities Commission (C.P.U.C.), all bills are subject to a surcharge of $0.489 per 100 cubic feet of water used. This surcharge will amortize the revenue shortfall resulting from the difference between the interim rates implemented on January 1, 2024, and the rates authorized in Decision 26-07-003, and implemented through Advice Letter 416-W-A which became effective on August 15, 2026. This surcharge shall commence on the effective date of Advice Letter 407-W-B, and remain in effect for an estimated 12-month period or until the revenue shortfall has been fully recovered. (N)

Schedule SJ-3
(Continued)

SAN JOSE HILLS SERVICE AREA
RECYCLED WATER METERED SERVICE

SPECIAL CONDITIONS

21. As authorized by the California Public Utilities Commission (C.P.U.C.), all bills for customers not receiving service under the Customer Assistance Program (CAP) are subject to a surcharge of $0.026 per 100 cubic feet of water used. This surcharge will recover the under-collected CAP balance resulting from the difference between the interim rate implemented on January 1, 2024, and the rates authorized by Decision 26-07-003, and implemented through Advice Letter 416-W-A, effective on August 15, 2026. This surcharge shall commence on the effective date of Advice Letter 407-W-B, and remain in effect for an estimated 12-month period or until the under-collected CAP balance has been fully recovered. (N)

22. As authorized by the California Public Utilities Commission (C.P.U.C.) pursuant to D.24-12-030, all bills are subject to a one-time surcharge of $0.074 per 100 cubic feet of water consumed. This surcharge will amortize the under-collection balance in the Catastrophic Event Memorandum Account (CEMA) related to COVID-19. The surcharge shall commence on the effective date of Advice Letter 408-W.

23. As authorized by the California Public Utilities Commission (C.P.U.C.) pursuant to D.24-12-030, all bills are subject to one-time surcharge of $0.135 per 100 cubic feet of water used is to be applied to the monthly bills of all metered customers, excluding those customers receiving a Customer Assistance Program (CAP) credit, commencing on the effective date of Advice Letter 409-W.

Schedule WLM-1
(Continued)

WHITTIER/LA MIRADA SERVICE AREA
RESIDENTIAL METERED SERVICE

SPECIAL CONDITIONS

17. As authorized by the California Public Utilities Commission (C.P.U.C.) pursuant to D.24-12-030, all bills are subject to a one-time surcredit of $0.13 per 100 cubic feet of water used, beginning with the effective date of Advice Letter 406-W. This surcredit will amortize the over-collection balance in various Memorandum and Balancing Accounts.

18. As authorized by the California Public Utilities Commission (C.P.U.C.), all bills are subject to a surcharge of $0.624 per 100 cubic feet of water used. This surcharge will amortize the revenue shortfall resulting from the difference between the interim rates implemented on January 1, 2024, and the rates authorized in Decision 26-07-003, and implemented through Advice Letter 416-W-A which became effective on August 15, 2026. This surcharge shall commence on the effective date of Advice Letter 407-W-B, and remain in effect for an estimated 12-month period or until the revenue shortfall has been fully recovered. (N)

19. As authorized by the California Public Utilities Commission (C.P.U.C.), all bills for customers not receiving service under the Customer Assistance Program (CAP) are subject to a surcharge of $0.026 per 100 cubic feet of water used. This surcharge will recover the under-collected CAP balance resulting from the difference between the interim rate implemented on January 1, 2024, and the rates authorized by Decision 26-07-003, and implemented through Advice Letter 416-W-A, effective on August 15, 2026. This surcharge shall commence on the effective date of Advice Letter 407-W-B, and remain in effect for an estimated 12-month period or until the under-collected CAP balance has been fully recovered. (N)

20. As authorized by the California Public Utilities Commission (C.P.U.C.) pursuant to D.24-12-030, all bills are subject to a one-time surcharge of $0.074 per 100 cubic feet of water consumed. This surcharge will amortize the under-collection balance in the Catastrophic Event Memorandum Account (CEMA) related to COVID-19. The surcharge shall commence on the effective date of Advice Letter 408-W.

21. As authorized by the California Public Utilities Commission (C.P.U.C.) pursuant to D.24-12-030, all bills are subject to one-time surcharge of $0.135 per 100 cubic feet of water used is to be applied to the monthly bills of all metered customers, excluding those customers receiving a Customer Assistance Program (CAP) credit, commencing on the effective date of Advice Letter 409-W.

Schedule WLM-2
(Continued)

WHITTIER/LA MIRADA SERVICE AREA
NON RESIDENTIAL METERED SERVICE

SPECIAL CONDITIONS

16. As authorized by the California Public Utilities Commission (C.P.U.C.) pursuant to D.24-12-030, all bills are subject to a one-time surcredit of $0.13 per 100 cubic feet of water used, beginning with the effective date of Advice Letter 406-W. This surcredit will amortize the over-collection balance in various Memorandum and Balancing Accounts.

17. As authorized by the California Public Utilities Commission (C.P.U.C.), all bills are subject to a surcharge of $0.624 per 100 cubic feet of water used. This surcharge will amortize the revenue shortfall resulting from the difference between the interim rates implemented on January 1, 2024, and the rates authorized in Decision 26-07-003, and implemented through Advice Letter 416-W-A which became effective on August 15, 2026. This surcharge shall commence on the effective date of Advice Letter 407-W-B, and remain in effect for an estimated 12-month period or until the revenue shortfall has been fully recovered. (N)

18. As authorized by the California Public Utilities Commission (C.P.U.C.), all bills for customers not receiving service under the Customer Assistance Program (CAP) are subject to a surcharge of $0.026 per 100 cubic feet of water used. This surcharge will recover the under-collected CAP balance resulting from the difference between the interim rate implemented on January 1, 2024, and the rates authorized by Decision 26-07-003, and implemented through Advice Letter 416-W-A, effective on August 15, 2026. This surcharge shall commence on the effective date of Advice Letter 407-W-B, and remain in effect for an estimated 12-month period or until the under-collected CAP balance has been fully recovered. (N)

19. As authorized by the California Public Utilities Commission (C.P.U.C.) pursuant to D.24-12-030, all bills are subject to a one-time surcharge of $0.074 per 100 cubic feet of water consumed. This surcharge will amortize the under-collection balance in the Catastrophic Event Memorandum Account (CEMA) related to COVID-19. The surcharge shall commence on the effective date of Advice Letter 408-W.

20. As authorized by the California Public Utilities Commission (C.P.U.C.) pursuant to D.24-12-030, all bills are subject to one-time surcharge of $0.135 per 100 cubic feet of water used is to be applied to the monthly bills of all metered customers, excluding those customers receiving a Customer Assistance Program (CAP) credit, commencing on the effective date of Advice Letter 409-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.

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.

15. As authorized by the California Public Utilities Commission (C.P.U.C.), all Private Fire Protection Service bills are subject to surcharge of $0.90 for each inch of diameter of service connection. 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.

16. As authorized by the California Public Utilities Commission (C.P.U.C.), all bills are subject to a surcharge of $2.12 for each inch of diameter of service connection. This surcharge will amortize the revenue shortfall resulting from the difference between the interim rates implemented on January 1, 2024, and the rates authorized in Decision 26-07-003, and implemented through Advice Letter 416-W-A which became effective on August 15, 2026. This surcharge shall commence on the effective date of Advice Letter 407-W-B, and remain in effect for an estimated 12-month period or until the revenue shortfall has been fully recovered. (N)

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.

12. As authorized by the California Public Utilities Commission (C.P.U.C.), all Fire Hydrant bills are subject to a monthly surcharge of $1.29 for each 6-inch standard fire hydrant. 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.

13. As authorized by the California Public Utilities Commission (C.P.U.C.), all bills are subject to a surcharge of $3.34 for each 6-inch standard fire hydrant. This surcharge will amortize the revenue shortfall resulting from the difference between the interim rates implemented on January 1, 2024, and the rates authorized in Decision 26-07-003, and implemented through Advice Letter 416-W-A which became effective on August 15, 2026. This surcharge shall commence on the effective date of Advice Letter 407-W-B, and remain in effect for an estimated 12-month period or until the revenue shortfall has been fully recovered. (N)

Schedule No. CAP-1

SAN JOSE HILLS AND WHITTIER/LA MIRADA SERVICE AREAS
CUSTOMER ASSITANCE PROGRAM (CAP)
(Continued)

Income Qualification guidelines (Effective June 1, 2026 through May 31, 2027)

Total persons In household	Maximum total combined Annual income
1 - 2	$ 43,280
3	$ 54,640
4	$ 66,000
5	$ 77,360
6	$ 88,720
7	$100,080
8	$111,440

For each additional person, add $11,360 to the total combined annual income.

SPECIAL CONDITIONS

1. As authorized by the California Public Utilities Commission (C.P.U.C.), all qualified Customer Assistance Program (CAP) participants will receive a monthly surcredit of $3.24. This surcredit will provide an additional CAP credit for the difference between the interim rate implemented on January 1, 2024, and the rates authorized in Decision 26-07-003, and implemented through Advice Letter 416-W-A which became effective on August 15, 2026. This surcredit shall commence on the effective date of Advice Letter 407-W-B, and remain in effect for an estimated 12-month period. (N)

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