

Docket	:	<u>A.26-01-001</u>
Exhibit Number	:	<u>Cal Adv - #</u>
Commissioner	:	<u>Matthew Baker</u>
Administrative Law Judge	:	<u>Amin Nojan</u>
Public Advocates Office	:	
Witness(es)	:	<u>Suliman Ibrahim</u>



**PUBLIC ADVOCATES OFFICE**  
**CALIFORNIA PUBLIC UTILITIES COMMISSION**

**Executive Summary**  
**Report on Incorrect Rates, Special Request 3, and**  
**Escalation Year Increases**

Suburban Water Systems'  
General Rate Case Application 26-01-001  
Test Year 2027

San Francisco, California  
April 15, 2026

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1 **MEMORANDUM**

2 The Public Advocates Office at the California Public Utilities Commission (“Cal  
3 Advocates”) examined application material, data request responses, and other  
4 information presented by Suburban Water Systems (“Suburban”) in Application (“A.”)  
5 26-01-001 to provide the California Public Utilities Commission (“Commission” or  
6 “CPUC”) with recommendations in the interests of ratepayers for safe and reliable  
7 service at the lowest cost. This Report is prepared by Mr. Suliman Ibrahim. Mr. Suliman  
8 Ibrahim is Cal Advocates’ project lead for this proceeding. Mr. Hani Moussa is the  
9 oversight supervisor. Mr. Corwin Hockema is the legal counsel.

10 Although every effort was made to comprehensively review, analyze, and provide  
11 the Commission with recommendations on each ratemaking and policy aspect presented  
12 in the Application, the absence of any particular issue from Cal Advocates’ testimony  
13 connotes neither agreement nor disagreement with the underlying request, methodology,  
14 or policy position related to that issue. While Cal Advocates employed best efforts to  
15 thoroughly review the Application within the time permitted, a Scoping Ruling was  
16 issued requiring Cal Advocate’s testimony to be served within three working days.  
17 Particularly in light of the issues experienced with data provided by Suburban, discussed  
18 below, this limited Cal Advocates’ analysis to date.

19

Chapter #	Description	Witness
1	Incorrect Current Rates	Suliman Ibrahim
2	Recorded Data	Suliman Ibrahim
3	Escalation Year Increases	Suliman Ibrahim

20

## EXECUTIVE SUMMARY

“In a normal general rate case, the utility must demonstrate the reasonableness of every dollar in its revenue requirement.”<sup>1</sup> This commonsense Commission requirement exists not only to ensure just and reasonable rates but to also assure customers that the rates they are paying are justified. As of the publishing of this testimony, there are over a dozen comments from Suburban customers on this proceeding’s public comment page that are opposed to the proposed rate increase.<sup>2</sup> Reading through the comments a theme emerges. An over 40% increase<sup>3</sup> is simply not sustainable in the current economic climate.

More importantly, many customers want to know how such a significant increase could be justified. One customer for example states “this magnitude of increase requires strong justification” and respectfully requests “greater transparency before approving such a substantial increase.”<sup>4</sup> Another requests “the reviewing authority carefully examine whether the proposed rate increase is strictly necessary at the proposed level and timeframe.”<sup>5</sup> Yet another put it more succinctly. “An increase of such magnitude is unbelievable.”<sup>6</sup>

As discussed throughout Cal Advocates’ testimony, Suburban’s rate increase request of almost 41% is unjustified. Many of Suburban’s proposed capital improvements and forecast expenses are unreasonable, unsupported, or both. Suburban’s

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<sup>1</sup> D.96-12-066 at 5.

<sup>2</sup> A.26-01-001 - Public Comments, California Public Utilities Commission Docket Page, available at: <https://apps.cpuc.ca.gov/apex/f?p=401:65> [viewed on March 29, 2026].

<sup>3</sup> Application Of Suburban Water Systems (U339W) For Authority To Increase Rates Charged For Water Service (Application), Exhibit B.

<sup>4</sup> A.26-01-001 - Public Comments, California Public Utilities Commission Docket Page, available at: <https://apps.cpuc.ca.gov/apex/f?p=401:65> [viewed on March 29, 2026].

<sup>5</sup> A.26-01-001 - Public Comments, California Public Utilities Commission Docket Page, available at: <https://apps.cpuc.ca.gov/apex/f?p=401:65> [viewed on March 29, 2026].

<sup>6</sup> A.26-01-001 - Public Comments, California Public Utilities Commission Docket Page, available at: <https://apps.cpuc.ca.gov/apex/f?p=401:65> [viewed on March 29, 2026].

1 deliberate failure to remove costs disallowed for ratemaking purposes from recorded data,  
2 coupled with its position that Cal Advocates bears the burden of identifying them and  
3 excluding them from forecasts, is unacceptable.<sup>7</sup> Similarly, Suburban’s delays in  
4 completing capital projects and its reluctance to pursue available grant funding to reduce  
5 project costs only harms its customers and would not be tolerated in a competitive  
6 environment.<sup>8</sup>

7 Suburban’s expense forecasting is particularly unreasonable and includes many  
8 unjustified and inappropriate costs. Suburban provides no justification for many of its  
9 recorded expenses.<sup>9</sup> For many other recorded expenses the justification provided does  
10 little to justify their inclusion in rates. For example, Suburban includes late fees in its  
11 recorded expenses used to forecast rates. In other words, Suburban is forecasting that it  
12 will continue mismanaging its payments and that ratepayers should pay for these  
13 mistakes. Suburban’s recorded expenses also include items like a “Mayor Prayer  
14 Breakfast” sponsorship and almost \$1000 for custom “pet water bowls”.<sup>10</sup> These  
15 expenses have nothing to do with providing water service and should not be included in  
16 customer rates. Suburban also substitutes Commission authorized budgets for actual  
17 recorded spending in some of its recorded numbers.<sup>11</sup> Commission authorized budgets  
18 are an unreasonable basis for forecasting future rates. These issues result in Suburban’s  
19 recorded expenses providing an unreliable basis for forecasting future rates.

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<sup>7</sup> Cal Advocates Report on General Office and Payroll and Cal Advocates Report on the Administrative and General Expenses, Operations and Maintenance Expenses, Conservation, and Special Request Number 8.

<sup>8</sup> Cal Advocates Report on Pipeline Replacement, PFAS Treatment, San Jose Hills Plant, and Water Quality

<sup>9</sup> Cal Advocates Report on General Office and Payroll and Cal Advocates Report on the Administrative and General Expenses, Operations and Maintenance Expenses, Conservation, and Special Request Number 8.

<sup>10</sup> Cal Advocates Report on the Administrative and General Expenses, Operations and Maintenance Expenses, Conservation, and Special Request Number 8.

<sup>11</sup> Cal Advocates Report on the Administrative and General Expenses, Operations and Maintenance Expenses, Conservation, and Special Request Number 8.

1           The only utility profit included in customer rates is the return percentage applied  
2 to rate base. The higher the rate base, the more profit is included in customer rates.  
3 Because of this, Suburban has every incentive to delay projects for which profits have  
4 already been included in customer rates and to maximize capital spending on those it  
5 completes, a phenomenon known as the Averch-Johnson Effect<sup>12</sup> or more commonly  
6 “Gold Plating.” A similar incentive exists for over-forecasting expenses as any unspent  
7 funds results in shareholder profit. Suburban’s attempts to add unnecessary and  
8 unreasonable capital expenditures and expenses to its revenue requirement are discussed  
9 in detail throughout Cal Advocates’ testimony.

10           The Commission should authorize an increase of no more than \$1,919,396 or  
11 1.81% in 2027, \$6,082,196 or 5.43% in 2028, and \$4,957,500 or 4.35% in 2029.  
12 Although still significantly higher than forecasted inflation, this \$12,959,092 or 12.00%,  
13 three-year increase represents a just and reasonable revenue requirement that will allow  
14 Suburban a fair opportunity to earn its authorized rate of return while at the same time  
15 ensuring ratepayers pay just and reasonable rates. Table EXS-1 compares the proposed  
16 rate increases.  
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<sup>12</sup> Averch, H.A. (2008). Averch-Johnson effect. In: Durlauf, S.N., Blume, L.E. (eds) The New Palgrave Dictionary of Economics. Palgrave Macmillan, London. [Averch-Johnson effect | SpringerLink](#)

**Table EXS-1 Revenue Increase Comparison**

	<b>Cal Advocates</b>			<b>Suburban</b>		
Year	Revenue Increase	Percent Change	Average Bill	Revenue Increase	Percent Change	Average Bill
2027	\$1,919,396	1.81%	\$83.66	\$19,971,673	19.41%	\$99.72
2028	\$6,082,196	5.43%	\$84.81	\$10,876,890	8.91%	\$109.97
2029	\$4,957,500	4.35%	\$85.73 <sup>13</sup>	\$10,831,656	8.15%	\$119.35 <sup>14</sup>

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<sup>13</sup>  $(\$84.81 - \$83.66) \times 4.35\% / 5.43\% = \$0.92 + \$84.81 = \$85.73$ .

<sup>14</sup>  $(\$109.97 - \$99.72) \times 8.15\% / 8.91\% = \$9.38 + 109.97 = \$119.35$ .

1 **CHAPTER 1 INCORRECT CURRENT RATES**

2 **I. INTRODUCTION**

3 Ratepayers should never pay unjustified rates. In the previous General Rate Case  
4 (“GRC”), Application,<sup>15</sup> the Commission correctly declined to include several of  
5 Suburban’s proposed capital expenditures in rates. However, the Results of Operations  
6 (“RO”) Model that accompanied the governing Decision incorrectly included millions of  
7 dollars of capital projects the Commission had ruled unjustified.<sup>16</sup> This resulted in the  
8 parties filing two Petitions for Modification (“PFM”), the last of which is currently  
9 pending a Commission ruling. Despite knowing that the RO Model contained material  
10 errors, Suburban filed Advice Letter (“AL”) 406-W-A which requested implementation  
11 of the incorrect rates. The incorrect rates went into effect and ratepayers are currently  
12 paying for approximately \$14 million in capital projects that the Commission found  
13 unreasonable. Forcing customers to fund unreasonable capital projects is unjustified and  
14 the Commission should make customers whole by ordering Suburban to issue a refund of  
15 all the unfairly collected revenue.

16 **II. SUMMARY OF RECOMMENDATIONS**

17 The Commission should require Suburban to make its customers whole by issuing  
18 a refund of all the unfairly collected revenues with interest at the authorized rate of  
19 return. Incorrect rates have been in effect since September 26, 2025. Assuming the  
20 incorrect rates continue to be collected until the test year, this would result in Suburban  
21 unfairly collecting approximately \$877,584 in additional revenue. The Commission  
22 should reduce Suburban’s test year revenue requirement by \$918,499, which includes  
23 interest at the authorized rate of return, to make Suburban customers whole for the  
24 unjust overcollection.

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<sup>15</sup> (“A.”) 23-01-001.

<sup>16</sup> D.24-12-030.

1 **III. ANALYSIS**

2 The Commission issued a Decision on December 23, 2024.<sup>17</sup> This decision  
3 authorized an overall rate increase of 8.02% for Test Year 2024, followed by a 3.51%  
4 increase for Escalation Year 2025, and a 3.38% increase for Attrition Year 2026.<sup>18</sup> On  
5 January 22, 2025, Suburban filed a PFM of D.24-12-030. Suburban’s PFM,  
6 acknowledges several errors included in the RO Model on which D.24-12-030 relies.<sup>19</sup>  
7 Cal Advocates’ response to Suburban’s PFM discusses several additional errors.<sup>20</sup> The  
8 Commission issued D.25-07-012 on Suburban’s PFM of D.24-12-030 (PFM Decision) on  
9 July 28, 2025.<sup>21</sup> The PFM Decision corrected the errors related to pipeline replacement,  
10 which reduced the authorized rate increase to 6.7% for Test Year 2024, followed by a  
11 2.39% increase for Escalation Year 2025, and a 2.33% increase for Attrition Year  
12 2026.<sup>22</sup> Cal Advocates filed its own PFM of D.24-12-030, which asked the Commission  
13 to correct additional errors on September 26, 2025.<sup>23</sup>

14 The RO Model on which Suburban’s current rates are based, includes capital  
15 expenditures that conflict with ordering paragraphs in D.24-12-030. For example, the  
16 RO Model includes over \$2.7 million in funding for the Stage Well Road Project,  
17 contrary to D.24-12-030’s finding that Suburban’s requested budget for the project is not  
18 reasonable.<sup>24</sup> Suburban even acknowledges these errors in its response to Cal

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<sup>17</sup> D.24-12-030 at 1.

<sup>18</sup> D.24-12-030 at 3.

<sup>19</sup> *Suburban Water Systems Petition to Modify Decision 24-12-030*, A.23-01-001, January 22, 2025 at 2-5.

<sup>20</sup> *Cal Advocates’ Response To Suburban Water System’s Petition For Modification of Decision 24-12-030*, A.23-01-001, February 11, 2025 at 4-7.

<sup>21</sup> D.25-07-012, *Decision Denying Petition for Modification of Suburban Water*, issued July 28, 2025 at 1.

<sup>22</sup> D.25-07-012 at 14.

<sup>23</sup> *Public Advocates Office Petition for Modification of Decision 21-12-030*, September 26, 2025, Attachment A.

<sup>24</sup> D.24-12-030 at 138-152. Cal Advocates’ Petition for Modification documents these errors in greater detail.

1 Advocates’ PFM, and states, “Suburban generally agrees with the relief sought by the  
2 Cal Advocates in the Petition”.<sup>25</sup>

3           Based on the RO model errors described above, Cal Advocates protested AL 406-  
4 W-A. which was ultimately approved. As a result, incorrect rates were implemented,  
5 and Suburban ratepayers are now paying for approximately \$14 million in capital  
6 projects that the Commission found unreasonable. It is unclear when the Commission  
7 will rule on Cal Advocates’ PFM or if it will do so before the 2027 test year in the  
8 current proceeding.

9           Cal Advocates updated Suburban’s AL 406-W-A’s workpapers to reflect both Cal  
10 Advocates’ and Suburban’s RO model changes included in the latest PFM. Cal  
11 Advocates then compared the resulting updated rates with the rates currently in effect to  
12 calculate the overcollection per category. Cal Advocates then applied these  
13 overcollection differences to Suburban’s recorded sales for October, November, and  
14 December 2025. Based on these calculations, Suburban overcollected approximately  
15 \$175,517 over the three months. This results in an approximate monthly overcollection  
16 of \$58,506. Applying that monthly overcollection to the 15 months over which incorrect  
17 rates would be in effect results in an overall overcollection of approximately \$877,584.

#### 18 **IV. CONCLUSION**

19           Customers should never pay unjustified rates. Approximately \$14 million of  
20 capital funding that the Commission deemed unreasonable is currently included in  
21 Suburban customer rates. Between the months of October and December 2025,  
22 customers paid over \$175,000 more than they should have. Extrapolating the  
23 overpayment until the end of the year results in customers paying approximately  
24 \$878,000 more than necessary and without receiving any additional benefit. Factoring in  
25 interest at the rate of return increases that number to \$918,499. The Commission should

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<sup>25</sup> *Suburban Water Systems Response to Public Advocates Office Petition for Modification of Decision 24-12-030*, as modified by Decision 25-07-012 at 1.

- 1 make Suburban Customers whole by reducing test year 2027 revenue requirements by
- 2 \$918,499 to refund the over collected balance.

1 **CHAPTER 2 RECORDED DATA**

2 **I. INTRODUCTION**

3 Asymmetry of information is a fact of life in our current regulatory system. At the  
4 end of the day, the Commission is dependent on information provided by the utility to  
5 inform its rates forecast. In fact, many components included in rates are forecast  
6 primarily based on recorded information. The reasonableness and fairness of forecast  
7 rates is therefore directly dependent on the quality of the recorded data provided by a  
8 utility. In contrast to other Class A utilities, Suburban does not provide audited recorded  
9 previous year data as part of its filing. Relying on outdated data to forecast rates  
10 combined with Suburban’s data recording problems directly harms its customers and  
11 results in unjust rates.

12 **II. SUMMARY OF RECOMMENDATIONS**

13 The Commission should require Suburban to provide previous year audited  
14 recorded data in its GRC filing. Previous year data is essential for accurate test year  
15 forecasting.

16 The Commission’s decision in this proceeding should include an ordering  
17 paragraph that requires Suburban to file an update to its current application and future  
18 applications with prior year audited recorded data.

19 The Commission also should consider extending Suburban’s application schedule  
20 or changing Suburban’s application filing date to allow for audited and recorded previous  
21 year data to be included in the forecast.

22 **III. ANALYSIS**

23 Suburban does not include audited recorded previous year data in its application.  
24 This has been an issue in previous GRCs.<sup>26</sup> Suburban did provide an application update  
25 on March 17, 2026 that included an updated 2025 operating expenses. Unfortunately, the

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<sup>26</sup> A.23-01-001 Opening Brief of The Public Advocates Office at 101.

1 update also included the disclaimer that “the 2025 recorded operating expense amounts  
2 are pre-closing, unadjusted, and unaudited, and are provided for informational purposes  
3 only.”<sup>27</sup> The fact that the data comes with these caveats puts its quality in question.

4 **A. Prior Year Data is Vital for Accurately Forecasting the**  
5 **Test Year.**

6 Test year rates are set using a forecast based on the prior five years of recorded  
7 data. In a typical water-utility rate case, prior year data is provided and used to inform  
8 that test year forecast. Incorporating prior year data into the test year forecast is  
9 important as the most recent year of financial data will best reflect current conditions and  
10 better inform the reasonableness of rates being proposed in the test year. Test year  
11 forecasts that rely on stale data are a poor reflection of real-world conditions in the test  
12 year, thereby making test year rates less reflective of the utility’s actual expenses.

13 To illustrate this point, Suburban’s Results of Operations (“RO”) Model uses 2020  
14 to 2024 data to estimate test year expenses. For example, for regulatory expenses,  
15 Suburban estimated 2025 as a five-year average of 2020 to 2024 recorded expenses and  
16 then escalated that estimated 2025 expense to 2026 and then 2027.<sup>28</sup> In its updated  
17 March 17, 2026 Model it instead includes an unaudited recorded number for 2025 and  
18 therefore bases 2026 on the five-year average between 2021 and 2025 and then escalates  
19 that 2026 estimate to obtain a test year 2027 forecast.<sup>29</sup> The use of updated data reduced  
20 the revenue requirement increase by nearly \$ 1 million in the test year alone.<sup>30</sup>

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<sup>27</sup> SWS GRC A.26-01-001-March 17, 2026 Update

<sup>28</sup> A.26-01-001 RO Model A.26-01-\_\_\_\_.xlsx cells N2337, O2337, and P2337.

<sup>29</sup> A.26-01-001 (+) 03-17-26 Updates. xlsx cells N2337, O2337, and P2337

<sup>30</sup> A.26-01-001 RO Model A.26-01-\_\_\_\_.xlsx cell F5906 calculates a 2027 revenue requirement of \$122,860,675. A.26-01-001 (+) 03-17-26 Updates. xlsx cell F5906 calculates a 2027 revenue requirement of \$121,903,475. \$122,860,675-\$121,903,475=\$957,200.

1           **B.     Other Factors**

2           Suburban’s specific circumstances make audited recorded previous year data even  
3 more essential for accurate forecasting. Suburban currently does not have an internal  
4 system to normalize or exclude expenses disallowed for ratemaking purposes. Suburban  
5 instead includes all expenses into the forecast as booked.<sup>31</sup> This is problematic because  
6 many expenses are one-time or non-recurring and should not be forecast in future rates.  
7 Suburban also requires extended time to respond to discovery requests.<sup>32</sup> These factors  
8 combined make receiving up-to-date audited data with adequate time for review essential  
9 for accurate forecasting.

10           Suburban does not have a system in place to remove one-time or non-reoccurring  
11 expenses from forecast rates. Instead, Suburban states, “any consideration of whether  
12 individual expenses should be normalized or excluded is addressed during the GRC  
13 process, and the Commission’s evaluation of the reasonableness of recorded costs.”<sup>33</sup>  
14 This approach requires the Commission and intervenors to comb through Suburban’s  
15 books and normalize expenses before using them to develop forecasts. This approach  
16 necessitates a very detailed Commission review process to ensure rates are just and  
17 reasonable. It is time-consuming and unfairly shifts the burden of presenting reasonable  
18 rates to Commission staff.

19           The impacts of Suburban’s presentation of “recorded” data are significant. For  
20 example, Suburban had forecast \$940,852 for Regulatory Commission Expenses in its  
21 initial application filing.<sup>34</sup> This number was based on hardcoded recorded expenses  
22 ranging from \$593,685 to \$1,126,819.<sup>35</sup> In Discovery, Cal Advocates asked for the  
23 accounting data to support those hardcoded numbers. In response Suburban significantly

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<sup>31</sup> Suburban’s Response to Data Request DKG-001 (Response to SIB-001 follow up) Q.2.

<sup>32</sup> A.26-01-001 Prehearing Conference Transcripts at 35, line 12 through line 14.

<sup>33</sup> Suburban’s Response to Data Request DKG-001 (Response to SIB-001 follow up) Q.2.

<sup>34</sup> A.26-01-001 RO Model A.26-01-\_\_\_\_.xlsx cell O2337.

<sup>35</sup> A.26-01-001 RO Model A.26-01-\_\_\_\_.xlsx cells H2337 through L2337.

1 lowered its “recorded” values and consequently lowered its forecast to \$435,817 in its  
2 March 17 update.<sup>36</sup> That single recorded data mistake would have unfairly cost  
3 ratepayers over half a million dollars and would have likely never been uncovered had it  
4 not been for Cal Advocates’ recorded data review.<sup>37</sup> Moreover, additional discovery  
5 showed that Suburban’s “recorded” Regulatory Commission Expenses are based on  
6 Commission authorized budgets and not actual recorded costs. Commission authorized  
7 budgets are a poor proxy for actual recorded costs and are not a reasonable basis for  
8 forecasting future rates.<sup>38</sup>

9         The Commission can solve this data availability problem in a myriad of ways.  
10 The Commission could, for example, change Suburban’s filing date to July 1. Suburban  
11 states its audited recorded data is available in May.<sup>39</sup> A July 1 filing deadline would  
12 therefore allow for audited recorded previous year data to be included in the rate case  
13 filing. Similarly, the Commission could extend Cal Advocates’ testimony due date to  
14 allow adequate time for Suburban to provide and Cal Advocates to review the data as it  
15 did in A.23-01-001.<sup>40</sup>

#### 16 **IV. CONCLUSION**

17         Ratepayers are always harmed by inaccurate, unjustified rates. The Commission  
18 should base its authorized rates on recent, thoroughly vetted data. To ensure  
19 reasonableness in forecast rates, the Commission should require Suburban to provide  
20 audited recorded previous year data as part of the GRC. The Commission should also  
21 require Suburban to provide data early enough in the process for the data to be  
22 thoroughly analyzed before it is used to forecast rates.

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<sup>36</sup> A.26-01-001 (+) 03-17-26 Updates. xlsx cell O2337.

<sup>37</sup> Suburban’s response to Data Request SIB-001 Q.8.

<sup>38</sup> Cal Advocates Report on the Administrative and General Expenses, Operations and Maintenance Expenses, Conservation, and Special Request Number 8.

<sup>39</sup> A.26-01-001 Prehearing Conference Transcripts at 27, line 1 through line 2.

<sup>40</sup> A.23-01-001 Assigned Commissioner’s Scoping Memo and Ruling at 4.

1 **CHAPTER 3 ESCALATION YEAR INCREASES**

2 **I. INTRODUCTION**

3 For escalation and attrition filings, in conformance with General Order 96-B,  
4 Class A Water Utilities should file Advice Letters to propose new revenue requirements.  
5 Advice Letters should follow the escalation procedures set forth in the Rate Case Plan for  
6 Class A Water Utilities adopted in Decision 07-05-062 and must include supporting  
7 workpapers. The Commission should also require Suburban to implement a post-test  
8 year revenue requirement mechanism to adjust the escalation years 2028 and 2029  
9 revenue requirement whether Suburban is over or under earning.

10 **II. SUMMARY OF RECOMMENDATIONS**

11 For Suburban’s 2028 and 2029 escalation/attrition year filings, the Commission  
12 should require Suburban to file a Tier 2 Advice Letter to propose new revenue  
13 requirements and corresponding revised tariff schedules whether the filing results in an  
14 increase or decrease in tariff rates.

15 The Commission should include in the final decision an ordering paragraph with  
16 the following language:

17 For escalation years 2028 and 2029, Suburban must file Tier 2  
18 advice letters in conformance with General Order 96-B proposing a  
19 new revenue requirement and corresponding revised tariff schedule.  
20 Suburban’s filings must include rate procedures set forth in the  
21 Commission’s Revised Rate Case Plan<sup>41</sup> for Class A Water Utilities  
22 and must include appropriate supporting workpapers. The revised  
23 tariff schedule must take effect no earlier than January 1, 2028 and  
24 January 1, 2029 respectively, and shall apply to service rendered on  
25 and after their effective dates. The proposed revisions to revenue  
26 requirements and rates shall be reviewed by the Commission’s  
27 Division of Water and Audits (“DWA”). DWA shall inform the  
28 Commission if it finds that the revised rates do not conform to the  
29 Rate Case Plan, this order, or other Commission decisions, and if so,  
30 reject the filing.

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<sup>41</sup> D.07-05-062, Appendix A.

1 **III. ANALYSIS**

2 Neither the Rate Case Plan nor the revised Rate Case Plan require Class A Water  
3 Utilities to file escalation advice letters to revise revenue requirements and tariff  
4 schedules in between the Test Years of a GRC. However, if the decision for this GRC  
5 does not require Suburban to file escalation/attrition year revisions, Suburban may choose  
6 to file escalation advice letters only during the years it under earns. Suburban could  
7 choose not to file attrition advice letters during years it over earns, thereby avoiding any  
8 rate decrease regardless of how much, or how often it over earns.

9 The Commission should require Suburban to submit an earnings test before  
10 authorizing Escalation or Attrition Year increases. If Suburban over earns, the  
11 Commission should require Suburban to file for the appropriate rate decrease. The  
12 Commission has the authority to require downward adjustments if the utility over earns.  
13 The Commission’s decision for California-American Water Company’s 2012 GRC  
14 included this requirement, stating in Ordering Paragraph No. 7:

15 For escalation years 2013 and 2014, California American Water  
16 Company shall file Tier 2 advice letters in conformance with  
17 General Order 96-B proposing a new revenue requirement and  
18 corresponding revised tariff schedules for each district. The filings  
19 shall include rate procedures set forth in the Commission’s Revised  
20 Rate Case Plan (D.07-05-062) for Class A Water Utilities and shall  
21 include appropriate supporting workpapers. The revised tariff  
22 schedules shall take effect no earlier than January 1, 2013 and  
23 January 1, 2014, respectively, and shall apply to service rendered on  
24 and after their effective dates. The proposed revisions to revenue  
25 requirements and rates shall be reviewed by the Commission’s  
26 Division of Water and Audits (“DWA”). DWA shall inform the  
27 Commission if it finds that the revised rates do not conform to the  
28 Revised Rate Case Plan, this order, or other Commission decisions,  
29 and if so, reject the filing.<sup>42</sup>

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<sup>42</sup> D.12-06-016, Ordering Paragraph 7 at 90.

1 **IV. CONCLUSION**

2 For Suburban's 2028 and 2029 escalation/attrition year filings, the Commission  
3 should require Suburban to file a Tier 2 Advice Letter to propose new revenue  
4 requirements and corresponding revised tariff schedules whether the filing results in an  
5 increase or decrease in tariff rates.

**Appendix A**  
**Qualifications of Witness**



# **Appendix B**

## **Supporting Attachments**

## INDEX LIST OF ATTACHMENTS FOR APPENDIX B

Attachment #	Title
Attachment 1-1	Test Year 2027 Summary of Earnings at Present Rates
Attachment 1-2	Test Year 2027 Summary of Earnings at Proposed Rates
Attachment 1-3	Suburban's Response to SIB-001 Including Attachments (Excel Files Available via Email) <b>CONFIDENTIAL</b>
Attachment 1-4	SWS A.26-01-001 – March 17, 2026 Update

**Attachment 1-1:**

**Test Year 2027 Summary of Earnings  
at Present Rates**

OPERATING REVENUES	Cal Advocates	Suburban	Suburban Exceeded Cal Adv.
Water Service Revenues, Less P.U.C. Reimb. Fee	\$ 106,063,609	\$ 102,889,002	\$ (3,174,607)
P.U.C. Reimbursement Fee	\$ 721,233	\$ 699,645	\$ (21,588)
Other Water Revenues	\$ 1,261,685	\$ 408,075	\$ (853,611)
Amortization Of Deferred Revenues	\$ 25,580	\$ 25,580	\$ -
<b>TOTAL OPERATING REVENUES</b>	<b>\$ 108,072,107</b>	<b>\$ 104,022,302</b>	<b>\$ (4,049,806)</b>
OPERATION EXPENSES			
Payroll Expense	\$ 12,458,420	\$ 14,711,667	\$ 2,253,247
Volume Related Expenses	\$ 35,287,020	\$ 33,639,840	\$ (1,647,180)
CR Reimbursement & Benefit to Ratepayers	\$ (457,194)	\$ (406,249)	\$ 50,945
Franchise Expense	\$ 1,272,763	\$ 1,234,668	\$ (38,095)
Uncollectibles	\$ 153,792	\$ 226,356	\$ 72,564
P.U.C. Reimbursement Fee	\$ 721,233	\$ 699,645	\$ (21,588)
Other Operating Expenses	\$ 9,682,887	\$ 14,602,957	\$ 4,920,070
Subtotal O&M and A&G Operating Expenses	\$ 59,118,922	\$ 64,708,884	\$ 5,589,962
Depreciation Expense	\$ 15,908,947	\$ 16,411,049	\$ 502,102
Payroll Taxes	\$ 1,013,381	\$ 1,185,750	\$ 172,369
Ad Valorem Taxes	\$ 3,022,478	\$ 3,072,878	\$ 50,400
Current Income Taxes	\$ 6,442,286	\$ 3,000,130	\$ (3,442,156)
<b>TOTAL OPERATION EXPENSES</b>	<b>\$ 85,506,014</b>	<b>\$ 88,378,691</b>	<b>\$ 2,872,677</b>
Net Operating Income	\$ 22,566,094	\$ 15,643,611	\$ (6,922,483)
Rate Base	\$ 315,859,164	\$ 379,296,199	\$ 63,437,036
Rate of Return, Percent	7.14%	4.12%	-3.02%

**Attachment 1-2:**

**Test Year 2027 Summary of Earnings at  
Proposed Rates**

OPERATING REVENUES	Cal Advocates	Suburban	Suburban Exceeded Cal Adv.
Water Service Revenues, Less P.U.C. Reimb. Fee	\$ 108,901,504	\$ 122,860,675	\$ 13,959,171
P.U.C. Reimbursement Fee	\$ 734,284	\$ 835,453	\$ 101,168
Other Water Revenues	\$ 1,261,685	\$ 408,075	\$ (853,611)
Amortization Of Deferred Revenues	\$ 25,580	\$ 25,580	\$ -
<b>TOTAL OPERATING REVENUES</b>	<b>\$ 110,923,054</b>	<b>\$ 124,129,783</b>	<b>\$ 13,206,729</b>
OPERATION EXPENSES			
Payroll Expense	\$ 12,458,420	\$ 14,711,667	\$ 2,253,247
Volume Related Expenses	\$ 35,287,020	\$ 33,639,840	\$ (1,647,180)
CR Reimbursement	\$ (457,194)	\$ (406,249)	\$ 50,945
Other Operating Expenses	\$ 9,682,887	\$ 14,602,957	\$ 4,920,070
Depreciation Expense	\$ 15,908,947	\$ 16,411,049	\$ 502,102
Payroll Taxes	\$ 1,013,381	\$ 1,185,750	\$ 172,369
Ad Valorem Taxes	\$ 3,022,478	\$ 3,072,878	\$ 50,400
Income Tax Expense	\$ 7,281,971	\$ 8,876,020	\$ 1,594,049
P.U.C. Reimbursement Fee	\$ 734,284	\$ 835,453	\$ 101,168
Franchise Expense	\$ 1,293,917	\$ 1,471,085	\$ 177,167
Uncollectibles	\$ 156,575	\$ 270,293	\$ 113,718
<b>TOTAL OPERATION EXPENSES</b>	<b>\$ 86,382,688</b>	<b>\$ 94,670,743</b>	<b>\$ 8,288,055</b>
Net Operating Income	\$ 24,540,366	\$ 29,459,040	\$ 4,918,674
Rate Base	\$ 315,859,164	\$ 379,296,199	\$ 63,437,036
Rate of Return, Percent	7.77%	7.77%	0.00%

## **Attachment 1-3:**

### **Suburban's Response to SIB-001 Including Attachments**

#### Excel Files:

- 01. Worksheet 5.1E 2020-2024 Detail Data
- 01. Worksheet 5-1E Detailed Transactions
- 02. Worksheet 5.1F 2020-2024 Detail Data
- 02. Worksheet 5-1F Detailed Transactions
- 03. Worksheet 5.1G 2020-2024 Detail Data
- 04. Worksheet 5.1H 2020-2024 Detail Data
- 05. Worksheet 5.1I 2020-2024 Detail Data
- 06. Worksheet 5.1J 2020-2024 Detail Data
- 07. Worksheet 5.1K 2020-2024 Detail Data
- 08. Worksheet 5.1L 2020-2024 Detail Data
- 09. Worksheet 5.1M 2020-2024 Detail Data
- 10. Table 5-2B 2020-2023 Detail Data
- 10.1 CAM 4.1.2024 - 8.31.2024\_SAP\_Employee Costs\_11.05.2024 Confidential
- 10.2 CAM 4.1.2024 - 8.31.2024\_SAP\_Other OH Costs\_11.05.2024
- 10.3 CAM 4.1.2024 - 8.31.2024\_Fusion\_11.14.2024
- 10.4 CAM 9.1.2024 - 12.31.2024\_SAP\_Employee Costs\_03.24.2025 Confidential
- 10.5 CAM 9.1.2024 - 12.31.2024\_SAP\_Other OH Costs\_03.24.2025
- 10.6 CAM 9.1.2024 - 12.31\_Fusion

10.7 CAM 9.1.2024 - 12.31.2024\_SAP Summary\_03.24.2025

10.8 CAM 9.1.24 - 12.31.24\_SAP\_Employee Costs\_STI True up\_03.24.25

**Confidential**

10.9 Q1 2024 GL Details

10.10 Q2-4 2024 CAM activity summary

11.1 Table 6-1 2020-2024 CWIP Detail Data

11.2 Table 6-1 2020-2024 Detail Data

12. Table 6-1A 2020-2024 Detail Data

13. Table 6-1B 2020-2024 Detail Data

14. Table 6-1C 2020-2024 Detail Data

15. Table 6-3 2020 Utility Plant in Service Beg. Bal

16. Table 6-4 2020-2024 Addition Detail

17. Table 6-5 2020-2024 Retirements Detail

18. Table 7-3 2020-2024 Depr Activity Detail

19.1 Table 7-4 2020 Accum Depr Beg Bal

19.2 Table 7-4 2020-2024 COR+Salvage

20. Table 8-1 2020-2024 Materials & Supplies Detail

21. Table 9-2 2020-2024 Detail Data

22b. 2024 SJH Customer Billing Data

22b. 2024 WLM Customer Billing Data

**(Excel Files Available via Email)**

**CONFIDENTIAL**



**Suburban  
Water Systems**

1325 N. Grand Avenue  
Suite 100  
Covina, CA 91724-4044  
Phone: 626.543.2500  
Fax: 626.331.4848  
[www.swwc.com/suburban](http://www.swwc.com/suburban)

January 27, 2026

To: Suliman Ibrahim  
Project Coordinator

Corwin Hockema  
Attorney for Public Advocates Office

Re.: Responses to A.26-01-001, Public Advocates Office DR SIB-001 (Hardcoded  
Data) - REVISED

Dear Mr. Ibrahim et al.,

Attached is the information you requested in writing for Suburban's Total Company  
General Rate Case.

Sincerely,

*/s/Carmelitha Bordelon*

Carmelitha Bordelon  
Vice President, Regulatory Affairs & Finance

**Responses to A.26-01-001, Public Advocates Office  
DR SIB-001 (Hardcoded Data)**

**Expenses**

1. Worksheet 5-1E in the RO Model includes Total company operating expenses in dollars for several categories. The entries for the recorded years 2020 through 2024 are hardcoded. For each of these hardcoded entries, please provide the raw accounting (general ledger) data as described above.

Response:

Please see file entitled “01. Worksheet 5.1E 2020-2024 Detail Data.xlsx”

2. Worksheet 5-1F in the RO Model includes Total company operating expenses in dollars for several categories. The entries for the recorded years 2020 through 2024 are hardcoded. For each of these hardcoded entries, please provide the raw accounting (general ledger) data as described above.

Response:

Please see file entitled “02. Worksheet 5.1F 2020-2024 Detail Data.xlsx”

3. Worksheet 5-1G in the RO Model includes Total company operating expenses in dollars for several categories. The entries for the recorded years 2020 through 2024 are hardcoded. For each of these hardcoded entries, please provide the raw accounting (general ledger) data as described above.

Response:

Please see file entitled “03. Worksheet 5.1G 2020-2024 Detail Data.xlsx”

4. Worksheet 5-1H in the RO Model includes Total company operating expenses in dollars for several categories. The entries for the recorded years 2020 through 2024 are hardcoded. For each of these hardcoded entries, please provide the raw accounting (general ledger) data as described above.

Response:

Please see file entitled “04. Worksheet 5.1H 2020-2024 Detail Data.xlsx”

5. Worksheet 5-1I in the RO Model includes Total company operating expenses in dollars for several categories. The entries for the recorded years 2020 through 2024 are hardcoded. For each of these hardcoded entries, please provide the raw accounting (general ledger) data as described above.

Response:

Please see file entitled “Worksheet 5.1I 2020-2024 Detail Data.xlsx”

6. Worksheet 5-1J in the RO Model includes Total company operating expenses in dollars for several categories. The entries for the recorded years 2020 through 2024 are hardcoded. For each of these hardcoded entries, please provide the raw accounting (general ledger) data as described above.

Response:

Please see file entitled “Worksheet 5.1J 2020-2024 Detail Data.xlsx”

7. Worksheet 5-1K in the RO Model includes Total company operating expenses in dollars for several categories. The entries for the recorded years 2020 through 2024 are hardcoded. For each of these hardcoded entries, please provide the raw accounting (general ledger) data as described above.

Response:

Please see file entitled “07. Worksheet 5.1K 2020-2024 Detail Data.xlsx”

8. Worksheet 5-1L in the RO Model includes Total company operating expenses in dollars for several categories. The entries for the recorded years 2020 through 2024 are hardcoded. For each of these hardcoded entries, please provide the raw accounting (general ledger) data as described above.

Response:

Please see file entitled “08. Worksheet 5.1L 2020-2024 Detail Data.xlsx”

The recorded years 2020 through 2024 for Regulatory Expenses, CPUC account 797, source code 344 have been revised. Consequently, the calculated five years average escalated by other expenses inflation for year 2025, estimated years 2026, Test Years 2027 and 2028 are also changed. Below is the summary of the revised amounts:

Line Number	CPUC Account Number	Source Code Number	Description	Recorded Year					Estimated Year		Test Year	
				2020	2021	2022	2023	2024	2025	2026	2027	2028
39.	797	344	<u>REGULATORY COMMISSION EXPENSES</u> Regulatory Expenses	270,212	382,327	385,432	385,215	395,248	403,991	414,818	426,184	436,498

9. Worksheet 5-1M in the RO Model includes Total company operating expenses in dollars for several categories. The entries for the recorded years 2020 through 2024 are hardcoded. For each of these hardcoded entries, please provide the raw accounting (general ledger) data as described above.

Response:

Please see file entitled “09. Worksheet 5.1M 2020-2024 Detail Data.xlsx”

10. Table 5-2B in the RO Model includes Parent Company Administrative and General Expenses in dollars for several categories. The entries for the recorded years 2020 through 2024 are hardcoded. For each of these hardcoded entries, please provide the raw accounting (general ledger) data as described above.

Response:

Please see file entitled “10. Table 5-2B 2020-2023 Detail Data.xlsx”

For explanation 2024 detail data, please see file entitled “10.0 2024 CAM Details.xlsx” which describes the purpose of the following files:

- **CONFIDENTIAL** 10.1 CAM 4.1.2024 - 8.31.2024\_SAP\_Employee Costs\_11.05.2024.xlsx
- 10.2 CAM 4.1.2024 - 8.31.2024\_SAP\_Other OH Costs\_11.05.2024.xlsx
- 10.3 CAM 4.1.2024 - 8.31.2024\_Fusion\_11.14.2024.xlsx
- **CONFIDENTIAL** 10.4 CAM 9.1.2024 - 12.31.2024\_SAP\_Employee Costs\_03.24.2025.xlsx
- 10.5 CAM 9.1.2024 - 12.31.2024\_SAP\_Other OH Costs\_03.24.2025.xlsx
- 10.6 CAM 9.1.2024 - 12.31\_Fusion.xlsx
- **CONFIDENTIAL** 10.8 CAM 9.1.24 - 12.31.24\_SAP\_Employee Costs\_STI True up\_03.24.25.xlsx
- 10.9 Q1 2024 GL Details.xlsx
- 10.10 Q2-4 2024 CAM activity summary.xlsx

11. Table 6-1 in the RO Model includes Total Company Capital Expenditures in dollars for CWIP balances and different construction projects. The entries for the recorded years 2020 through 2024 are hardcoded. For each of these hardcoded entries, please provide the raw accounting (general ledger) data as described above.

Response:

Please see files entitled “11.1 Table 6-1 2020-2024 CWIP Detail Data.xlsx” and “11.2 Table 6-1 2020-2024 Detail Data.xlsx”

12. Table 6-1A in the RO Model includes Total Company Capital Expenditures in dollars for different construction projects. The entries for the recorded years 2020 through 2024 are hardcoded. For each of these hardcoded entries, please provide the raw accounting (general ledger) data as described above.

Response:

Please see file entitled “12. Table 6-1A 2020-2024 Detail Data.xlsx”

13. Table 6-1B in the RO Model includes Total Company Capital Expenditures in dollars for different construction projects. The entries for the recorded years 2020 through 2024 are hardcoded. For each of these hardcoded entries, please provide the raw accounting (general ledger) data as described above.

Response:

Please see file entitled “13. Table 6-1B 2020-2024 Detail Data.xlsx”

14. Table 6-1C in the RO Model includes Total Company Capital Expenditures in dollars for different construction projects. The entries for the recorded years 2020 through 2024 are hardcoded. For each of these hardcoded entries, please provide the raw accounting (general ledger) data as described above.

Response 11 (second part), 12 – 14:

Please see file entitled “14. Table 6-1C 2020-2024 Detail Data.xlsx” for the general ledger data related to Company’s funded construction projects, excluding advice letter projects.

15. Table 6-3 in the RO Model includes Utility Plant In Service Beginning of Year in dollars for different plant categories. The entries for the recorded year 2020 are hardcoded. For each of these hardcoded entries, please provide the raw accounting (general ledger) data as described above.

Response:

Please see file entitled “15. Table 6-3 2020 Utility Plant in Service Beg. Bal.xlsx”

16. Table 6-4 in the RO Model includes Total Company Utility Plant Additions in dollars for several different categories. The entries for the recorded years 2020 through 2024 are hardcoded. For each of these hardcoded entries, please provide the raw accounting (general ledger) data as described above.

Response:

Please see file entitled “16. Table 6-4 2020-2024 Addition Detail.xlsx”

17. Table 6-5 in the RO Model includes Total Company Utility Plant Retirements in dollars for several different categories. The entries for the recorded years 2020 through 2024 are hardcoded. For each of these hardcoded entries, please provide the raw accounting (general ledger) data as described above.

Response:

Please see file entitled “17. Table 6-5 2020-2024 Retirements Detail.xlsx”

18. Table 7-3 in the RO Model includes Total Company Depreciation Accruals and Expense in dollars for several different categories. The entries for the recorded years 2020 through 2024 are hardcoded. For each of these hardcoded entries, please provide the raw accounting (general ledger) data as described above.

Response:

Please see file entitled “18. Table 7-3 2020-2024 Depr Activity Detail.xlsx”

19. Table 7-4 in the RO Model includes Total Company Depreciation Reserve in dollars. The Depreciation Reserve, Beginning of Year Balance is hardcoded for the year 2020. The Salvage and Cost of Removal entries for the recorded years 2020 through 2024 are hardcoded. For each of these hardcoded entries, please provide the raw accounting (general ledger) data as described above.

Response:

Please see files entitled “19.1 Table 7-4 2020 Accum Depr Beg Bal.xlsx” and “19.2 Table 7-4 2020-2024 COR+Salvage.xlsx”

20. Table 8-1 in the RO Model includes Total Company Rate Base in dollars. The entries for Materials and Supplies for the recorded years 2020 through 2024 are hardcoded. For each of these hardcoded entries, please provide the raw accounting (general ledger) data as described above.

Response:

Please see file entitled “20. Table 8-1 2020-2024 Materials & Supplies Detail.xlsx”

21. Table 9-2 in the RO Model Computes Ad Valorem Taxes in dollars. The entries for the recorded years 2020 through 2024 for Ad Valorem Taxes, Calendar Year are hardcoded. For each of these hardcoded entries, please provide the raw accounting (general ledger) data as described above.

Response:

Please see file entitled “21. Table 9-2 2020-2024 Detail Data.xlsx”

22. Please refer to the Direct Testimony of David Mitchell. Page 9 of the testimony states that Suburban’s rate design simulation used all 936,637 customer bills issued in 2024.

a. Are these 936,637 customer bills just for residential customers?

Response:

No, these 936,637 customer bills issued in 2024 are not just for residential customers.

b. Please provide the customer billing data in Excel format for all customers in 2024, including all customer classes. Use a separate row providing the consumption over the same 12-month period for each customer including the meter-size for servicing the customer, the service area and tariff area of the customer, whether the connection is currently active, and if the customer is enrolled in the Customer Assistance Program (“CAP”). Provide a separate Excel Tab/Worksheet for each different customer class. See format example below.

Customer Identifier	Currently Active?	Meter Size	Service Area	Tariff Area	CAP Customer?	Jan. 2024 CCF	...	Dec. 2024 CCF
#1	Y	5/8 in	San Jose Hills	1	Y	6.6	....	4.2
#2	N	3/4 in	Whittier La Mirada	3	Y	8.9	....	5.3

Response:

Please see files entitled “22b. 2024 SJH Customer Billing Data.xlsx” and “22b. 2024 WLM Customer Billing Data.xlsx” for SJH and WLM customers, respectively.

Currently, detailed report by customer identifier which identify customers either active or inactive at a particular time is not available. However, as a total, the customer count at the end of 2024 is as follows:

Service Area	Active	Inactive
San Jose Hills	42,835	857
Whittier/La Mirada	35,202	495
Total	78,037	1,352

**Attachment 1-4:**

**SWS A.26-01-001 – March 17, 2026 Update**



**Suburban  
Water Systems**

1325 N. Grand Ave. Ste. 100, Covina, CA 91724-4044  
Phone: 626.543.2500, Fax: 626.331.4848  
SuburbanWaterSystems.com

March 17, 2026

To: Corwin Hockema  
Attorney for Public Advocates Office

Re.: March 17, 2026, Update to A.26-01-001

Dear Mr. Corwin,

In accordance with Suburban's *Reply to the Protest of the Public Advocates Office*, filed on February 19, 2026, Suburban hereby provides its 2025 recorded information and other related updates in support of its General Rate Case application, A.26-01-001.

The 2025 recorded operating expense amounts are pre-closing, unadjusted, and unaudited, and are provided for informational purposes only.

Files numbered 11 through 20 pertain to the Direct Testimony of Michael De Ghetto.

The following files are provided to the Public Advocates Office:

1. EXHIBIT F - D.24-02-014 Compliance Report (Updated).pdf
2. A.26-01-001 (+) 03-17-26 Updates.xlsx
3. 2026 GRC Special Request No. 1 - Various Offsets (Updated 3-17-26).xlsx
4. 2026 GRC Special Request No. 2 - CAP (Updated 3-17-26).xlsx
5. SWS\_ Confidentiality Declaration re 2025 Recorded Data.pdf
6. 2026 GRC SWS - Corporate Costs Attachments 2 - 5 3.17.26 Update CONFIDENTIAL.xlsx
7. Corp Payroll Analysis 2026-28 CONFIDENTIAL.xlsx
8. Non-EE totals 2025 pro-forma.xlsx
9. MDR G.7. - Covina Knolls 2025 Sanitary Survey Response to Deficiencies.pdf
10. MDR G.7. - Glendora 2025 Sanitary Survey Response to Deficiencies.pdf
11. AWWA Regulatory Advisory - Proposed perchlorate regulation published.pdf
12. District 22 - Angeles\_CA1910147\_GeneralOrder\_DW\_2025-0002-DDW\_Cover.pdf
13. Exhibit A\_12-09-2025 District 16.pdf
14. Exhibit A-12-09-2025.pdf
15. Exhibit A-Supplement\_12-09-2025 District 16.pdf
16. Exhibit A-Supplement-12-09-2025.pdf
17. Order DW 2025\_0002\_DDW\_Exhibit B.pdf
18. Order DW 2025\_0002\_DDW\_PFAS Initial Monitoring.pdf

19. PFAS General Order 2025 Cover Letter-Final 12-12-2025\_General Version.pdf
20. RE\_ UCMR 5 State Monthly Reports - Early Notification for Preliminary Small PWS  
PFAS Results (Region 9).pdf

Sincerely,

*/s/Carmelitha Bordelon*

Carmelitha Bordelon  
Vice President, Regulatory Affairs & Finance