



110 W. Taylor Street
San Jose, CA 95110-2131

December 28, 2017

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

Advice Letter No. 515

San Jose Water Company (U-168-W) (SJWC) hereby transmits for filing the following changes in tariff schedules applicable to its service area and which are attached hereto:

<u>Cal. P.U.C Sheet No.</u>	<u>Title of Sheet</u>	<u>Cancelling Cal. P.U.C. Sheet No.</u>
1873-W	Preliminary Statement (Continued)	New
1874-W	General Metered Service (Continued)	1841-W
1875-W	General Metered Service with Automatic Fire Sprinkler System (Continued)	1842-W
1876-W	General Metered Service with Automatic Fire Sprinkler System (Continued)	1843-W
1877-W	General Metered Service Mountain District (Continued)	1845-W
1878-W	Raw Water Metered Service (Continued)	1846-W
1879-W	Raw Water Metered Service (Continued)	1847-W
1880-W	Table of Contents	1863-W

Purpose

In accordance with GO 96B – Water Industry Rule 7.3.1(3), this advice letter is designated as a Tier 1 Advice Letter. With this advice letter, SJWC requests authority to:

- 1) Implement a 2018 Tax Accounting Memorandum Account effective January 1, 2018;
and,
- 2) Revise the tariff sheet to remove references to the 2014 Mandatory Conservation Revenue Adjustment Memorandum Account (MCRAMA) and 2015 Water Conservation Memorandum Account (WCMA) surcharges.

These tariffs are submitted pursuant to General Order No. 96-B and in accordance with Commission direction. On December 22, 2017, the Water Division directed all Class A and B water and sewer utilities to file Tier 1 advice letters to establish and add a 2018 Tax Accounting Memorandum Account with an effective date of January 1, 2018 (Attachment A).

Per Advice Letter 508B, SJWC seeks to revise the tariff sheets to remove references to the 2014 MCRAMA and 2015 WCMA surcharges which were no longer collected as of September 15, 2017, and October 4, 2017, respectively. This advice letter will have no impact on rates.

Effective Date

SJWC requests the 2018 Tax Accounting Memorandum Account become effective January 1, 2018, pending the Commission's approval.

Protests and Responses

Anyone may respond to or protest this advice letter. A response does not oppose the filing but presents information that may prove 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 may include the following:

- (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;
- (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 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 the response or protest is submitted to the Water Division, the respondent or protestant shall send a copy of the protest by mail to us, addressed to:

Regulatory Affairs
San Jose Water Company
110 West Taylor Street
San Jose, CA 95110
Fax 408.279.7934
regulatoryaffairs@sjwater.com.

The advice letter process does not provide for any responses, protests or comments, except for the utility's reply, after the 20-day comment period. Public notice is not required.

In compliance with Paragraph 4.3 of General Order 96-B, a copy of this advice letter has been mailed to all interested and affected parties as detailed in Attachment B.

SJWC currently has Advice Letters 512, 513A, and 514 pending before the Commission.

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

Very truly yours,



JOHN TANG
Vice President of Regulatory Affairs

Enclosure

Index of Workpapers

Attachment A	Water Division Letter dated December 22, 2017
Attachment B	Service List

SAN JOSE WATER COMPANY

ADVICE LETTER NO. 515

ATTACHMENT A

PUBLIC UTILITIES COMMISSION

505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3298



December 22, 2017

TO ALL CLASS A and B WATER AND SEWER UTILITIES

SUBJECT: Changes in Federal Tax Rates for 2018

The 2018 Federal Tax Law (2018 Tax Cuts and Jobs Act) significantly reduces the federal tax rate for businesses from 35% to 21% for the tax year beginning January 1, 2018. Existing authorized utility rates for water and sewer service are based on the current federal tax rate of 35%. In order to reflect the reduced federal tax expense in lower rates in a future rate proceeding, all Class A and B water and sewer utilities are directed to file Tier 1 advice letters to establish and add a 2018 Tax Accounting Memorandum Account to the preliminary statements in the tariff. The Tier 1 advice letters should be filed no later than December 31, 2017 with an effective date of January 1, 2018.

The purpose of the 2018 Tax Accounting Memorandum Account is to track the impact on Commission-jurisdictional revenue requirement caused by changes in the business tax rate and other potential tax code changes from the 2018 Federal Tax Law.

The 2018 Tax Accounting Memorandum Account should be amortized and closed as part of the utilities next general rate adjustment where the authorized federal tax expense can be adjusted to reflect changes in the federal tax rate for businesses in prospective water and sewer service rates.

If you have any questions, please contact Bruce DeBerry at 415-703-1279 or Bruce.DeBerry@cpuc.ca.gov.

Sincerely,

A handwritten signature in black ink, appearing to read "Rami Kahlon".

Rami Kahlon, Director
Water Division

Cc: Richard Smith, Program Manager, Office of Ratepayer Advocates

SAN JOSE WATER COMPANY

ADVICE LETTER NO. 515

ATTACHMENT B

SAN JOSE WATER COMPANY (U-168-W)
Advice Letter No. 515

Attachment B

Page 1 of 2

A copy of Advice Letter No. 515 has been sent to the following municipalities, water companies and interested parties:

City of San Jose
Municipal Water Dept.
Attn: Jeffrey Provenzano
3025 Tuers Road
San Jose, CA 95121

California Water Service Co.
Attn: Regulatory Affairs
1720 North First Street
San Jose, CA 95112

City of Cupertino
10300 Torre Avenue
Cupertino, CA 95014

City of Campbell
70 North First Street
Campbell, CA 95008

City of Santa Clara
1500 Warburton Avenue
Santa Clara, CA 95050

Great Oaks Water Company
P.O. Box 23490
San Jose, CA 95153

City of Milpitas
Attn: Utilities Engineering
455 East Calaveras Blvd.
Milpitas, CA 95035

Santa Clara Valley Water
District
5750 Almaden Expressway
San Jose, CA 95118

San Jose Mercury News
Attn: Paul Rogers
4 N. Second Street, Suite 800
San Jose, CA 95113

Town of Los Gatos
Attn: Director of Public Works
110 E. Main Street
Los Gatos, CA 95032

City of Monte Sereno
Attn: Director of Public Works
18014 Saratoga-Los Gatos Road
Monte Sereno, CA 95030

City of Saratoga
Attn: Director of Public Works
13777 Fruitvale Avenue
Saratoga, CA 95070

County of Santa Clara
70 W. Hedding Street
San Jose, CA 95110

Department of Water Resources
Safe Drinking Water Office,
Room 804
1416 9TH Street
Sacramento, CA 95814

Nina Hawk
Chief Operating Officer
Water Utility Enterprises
Santa Clara Valley Water District
5750 Almaden Expressway
San Jose, CA 95118

Gillette Mutual Water Company
21976 Gillette Drive
Los Gatos, CA 95033

Bob Burke
Regulatory Liaison For The Six
Mutual Water Companies
420 Alberto Way, Unit 49
Los Gatos, CA 95032

Brush & Old Well Mutual
Water Company
21105 Brush Road
Los Gatos, CA 95033

Oakmount Mutual Water Company
P.O. Box 31536
Stockton, CA 95213

Summitt West Mutual Water Company
P.O. Box 974
Los Gatos, CA 95031

Ridge Mutual Water Company
22316 Citation Drive
Los Gatos, CA 95033

Villa Del Monte Mutual Water Company
P.O. Box 862
Los Gatos, CA 95031

Big Redwood Park Water
& Improvement Assoc.
18522 Mt. View Avenue
Los Gatos, CA 95033

Redwood Estates Services Association
PO Box 591
Redwood Estates, CA 95044-0591

Stagecoach Mutual Water Co
21825 Stagecoach Road
Los Gatos, CA 95033

Mt. Summit Mutual Water Co
P.O. Box 3416
Saratoga, CA 95070

Mountain Springs Mutual Water Co.
17956 Greenwood Road
Los Gatos, CA 95033

Raineri Mutual Water Company
P.O. Box 11
Los Gatos, CA 95031

James Hunter
6475 Dwyer Street
San Jose, CA 95120

Saratoga Heights Mutual Water Company
P.O. Box 337
Saratoga, CA 95071

WRATES
Rita Benton
18555 Ravenwood Drive
Saratoga, CA 95070

Saratoga City Council Member
Rishi Kumar
13777 Fruitvale Avenue
Saratoga, CA 95070

PRELIMINARY STATEMENT
(Continued)

- X. **2018 Tax Accounting Memorandum Account.**
1. **Purpose**
The purpose of the 2018 Tax Accounting Memorandum Account (Memo Account) is to track on a CPUC-jurisdictional revenue requirement basis the impacts of the 2018 Federal Tax Law (2018 FTL) not otherwise reflected in rates from January 1, 2018 until the effective date of the revenue requirement changes in the Utility's next General Rate Case (Memo Account Period). (N)
2. **General Information.**
The Utility shall record in this Memo Account realized increases or decreases in its CPUC-jurisdictional revenue requirement resulting from the 2018 FTL. The Memo Account shall be used in determining whether any rate adjustment is necessary to reflect impacts of the 2018 FTL during the Memo Account Period.
3. **Memo Account Entries.**
The entries in the Memo Account may include the following:
a. Realized decreases in revenue requirement resulting from the 2018 FTL during the Memo Account Period.
b. Realized increases in revenue requirement resulting from the 2018 FTL during the Memo Account Period.
c. Balances in the Memo Account will accrue interest at the 90-day commercial paper rate.
4. **Disposition of Memo Account Balance.**
In the Utility's next General Rate Case, or at such other time as ordered by the CPUC, the balance in the Memo Account shall be addressed and rates shall be adjusted accordingly, as appropriate. (N)

(To be inserted by utility)

Issued by

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

Advice No. 515

JOHN TANG

Date Filed

Vice President,

Effective

Dec. No.

Regulatory Affairs

Resolution No.

TITLE

Schedule No. 1

GENERAL METERED SERVICE
(Continued)

6. To amortize the under-collection in the 2013 GRC Interim Rates Memorandum Account, a surcharge of \$0.2888 per 100 cu.ft is to be added to the Quantity rate shown for a 36 month period beginning with the effective date of Advice Letter 465-B.
7. To offset the July 2016 increase in Purchased Water from the Santa Clara Valley Water District, as required by Section 792.5 of the Public Utilities Code, an increase in purchased water costs of \$178.00 /acre-foot, relative to the purchase water costs adopted by D.16-06-004, and associated revenue increase of \$0.2530 per 100 cu.ft. (D)
(L)
8. To offset the July 2016 increase in Ground Water Charges from the Santa Clara Valley Water District, as required by Section 792.5 of the Public Utilities Code, an increase in ground water charges of \$178.00 /acre-foot, relative to the purchase water costs adopted by D.16-06-004, and associated revenue increase of \$0.1699 per 100 cu.ft.
9. To amortize the under-collection in the 2016 GRC Interim Rates Memorandum Account and the remaining balance of the under-collection in the 2013 GRC Interim Rates Memorandum Account (Rehearing), a surcharge of \$0.1832 per 100 cu.ft is to be added to the Quantity rate shown over the balance of the rate case cycle beginning with the effective date of Advice Letter 492A
10. To offset the July 2017 increase in Purchased Water from the Santa Clara Valley Water District, as required by Section 792.5 of the Public Utilities Code, an incremental increase in purchased water costs of \$103.00 /acre-foot, relative to the purchase water costs authorized by Advice Letter 490 and associated revenue increase of \$0.1464 per 100 cu.ft.
11. To offset the July 2017 increase in Ground Water Charges from the Santa Clara Valley Water District, as required by Section 792.5 of the Public Utilities Code, an incremental increase in ground water charges of \$103.00 /acre-foot, relative to the purchase water costs authorized by Advice Letter 490 and associated revenue increase of \$0.0983 per 100 cu.ft. (L)

(To be inserted by utility)

Issued by

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

Advice No. 515

JOHN TANG

Date Filed _____

Vice President,

Effective _____

Dec. No. _____

Regulatory Affairs

Resolution No. _____

TITLE

Schedule No. 1B

GENERAL METERED SERVICE WITH
AUTOMATIC FIRE SPRINKLER SYSTEM
(Continued)

6. To fund the repayment of a Safe Drinking Water State Revolving Fund loan, pursuant To D.05-01-048 dated January 27, 2005, a monthly surcharge will be added to the bill as follows:

Surcharge:	Year 1-10 Per Meter	Year 11-20 Per Month
For 5/8 x 3/4-inch meter	\$0.02	\$0.02
For 3/4-inch meter	0.02	0.02
For 1-inch meter	0.04	0.02
For 1-1/2-inch meter	0.08	0.06
For 2-inch meter	0.13	0.09
For 3-inch meter	0.23	0.18
For 4-inch meter	0.38	0.32
For 6-inch meter	0.74	0.67
For 8-inch meter	1.19	1.08
For 10-inch meter	1.71	1.55

7. To amortize the under-collection in the 2013 GRC Interim Rates Memorandum Account, a surcharge of \$0.2888 per 100 cu.ft is to be added to the Quantity rate shown for a 36 month period beginning with the effective date of Advice Letter 465-B.

(D)

(Continued)

(To be inserted by utility)

Issued by

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

Advice No. 515 _____

JOHN TANG _____

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Dec. No. _____

Vice President,

Effective _____

Regulatory Affairs _____

Resolution No. _____

TITLE

Schedule No. 1B

GENERAL METERED SERVICE WITH
AUTOMATIC FIRE SPRINKLER SYSTEM
(Continued)

8. Customers who receive water deliveries for agricultural purposes under this schedule, and who present evidence to the utility that such deliveries qualify for the lower pump tax rates levied by the Santa Clara Valley Water District for agricultural water, shall receive a credit of \$2.6398 per 100 cubic feet on each water bill for the quantities of water used during the period covered by that bill. (L)
9. To offset the July 2016 increase in Ground Water Charges from the Santa Clara Valley Water District, as required by Section 792.5 of the Public Utilities Code, an increase in ground water charges of \$178.00 /acre-foot, relative to the purchase water costs adopted by D.16-06-004, and associated revenue increase of \$0.1699 per 100 cu.ft.
10. To amortize the under-collection in the 2016 GRC Interim Rates Memorandum Account and the remaining balance of the under-collection in the 2013 GRC Interim Rates Memorandum Account (Rehearing), a surcharge of \$0.1832 per 100 cu.ft is to be added to the Quantity rate shown over the balance of the rate case cycle beginning with the effective date of Advice Letter 492A
11. To amortize the remaining under-collection in the Mandatory Conservation Revenue Adjustment Memorandum Account from 2014 and the remaining under-collection in the Water Conservation Memorandum Account from 2015, a surcharge of \$0.0648 per 100 cu.ft. is to be added to the Quantity Rate shown for a 12 month period beginning with the effective date of Advice Letter 508A.
12. To offset the July 2017 increase in Purchased Water from the Santa Clara Valley Water District, as required by Section 792.5 of the Public Utilities Code, an incremental increase in purchased water costs of \$103.00 /acre-foot, relative to the purchase water costs authorized by Advice Letter 490 and associated revenue increase of \$0.1464 per 100 cu.ft.
13. To offset the July 2017 increase in Ground Water Charges from the Santa Clara Valley Water District, as required by Section 792.5 of the Public Utilities Code, an incremental increase in ground water charges of \$103.00 /acre-foot, relative to the purchase water costs authorized by Advice Letter 490 and associated revenue increase of \$0.0983 per 100 cu.ft. (L)

(To be inserted by utility)

Issued by

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

Advice No. 515

JOHN TANG

Date Filed _____

Vice President,

Effective _____

Dec. No. _____

Regulatory Affairs

Resolution No. _____

TITLE

Schedule No. 1C

GENERAL METERED SERVICE
Mountain District
(Continued)

- | | |
|---|-------------------------------|
| 9. To offset the July 2016 increase in Purchased Water from the Santa Clara Valley Water District, as required by Section 792.5 of the Public Utilities Code, an increase in purchased water costs of \$178.00 /acre-foot, relative to the purchase water costs adopted by D.16-06-004, and associated revenue increase of \$0.2530 per 100 cu.ft. | (D)
(L)

 |
| 10. To offset the July 2016 increase in Ground Water Charges from the Santa Clara Valley Water District, as required by Section 792.5 of the Public Utilities Code, an increase in ground water charges of \$178.00 /acre-foot, relative to the purchase water costs adopted by D.16-06-004, and associated revenue increase of \$0.1699 per 100 cu.ft. |

 |
| 11. To amortize the under-collection in the 2016 GRC Interim Rates Memorandum Account and the remaining balance of the under-collection in the 2013 GRC Interim Rates Memorandum Account (Rehearing), a surcharge of \$0.1832 per 100 cu.ft is to be added to the Quantity rate shown over the balance of the rate case cycle beginning with the effective date of Advice Letter 492A |

 |
| 12. To offset the July 2017 increase in Purchased Water from the Santa Clara Valley Water District, as required by Section 792.5 of the Public Utilities Code, an incremental increase in purchased water costs of \$103.00 /acre-foot, relative to the purchase water costs authorized by Advice Letter 490 and associated revenue increase of \$0.1464 per 100 cu.ft. |

 |
| 13. To offset the July 2017 increase in Ground Water Charges from the Santa Clara Valley Water District, as required by Section 792.5 of the Public Utilities Code, an incremental increase in ground water charges of \$103.00 /acre-foot, relative to the purchase water costs authorized by Advice Letter 490 and associated revenue increase of \$0.0983 per 100 cu.ft. |

(L) |

(To be inserted by utility)

Issued by

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

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Date Filed _____

Vice President,

Effective _____

Dec. No. _____

Regulatory Affairs

Resolution No. _____

TITLE

Schedule No. RW

RAW WATER METERED SERVICE
(Continued)

3. The utility will supply at the point of connection only such raw water at such pressures as may be available from time to time from the Santa Clara Valley Water District. The customer shall indemnify the utility and save it harmless from any and all claims arising out of service under this schedule and shall further agree to make no claims against the utility for any loss, damage or injury resulting from service under this schedule.
4. As a condition for service under this schedule, all customers are required to comply with all San Jose Water Company's tariffs, except for those identified in the Commission's General Order 103 regarding supply of water not intended or claimed to be potable.
5. Customers who receive water deliveries for agricultural purposes under this schedule, and who present evidence to the utility that such deliveries qualify for the lower pump tax rates levied by the Santa Clara Valley Water District for agricultural water, shall receive a refund of \$2.4068 cents per 100 cubic feet for the quantities of water used. In accordance with Santa Clara Valley Water District procedures customers will be refunded every six months.
6. All bills are subject to the reimbursement fee set forth on Schedule No. UF.
7. To amortize the under-collection in the 2013 GRC Interim Rates Memorandum Account, a surcharge of \$0.2888 per 100 cu.ft is to be added to the Quantity rate shown for a 36 month period beginning with the effective date of Advice Letter 465-B.

(D)

(continued)

(To be inserted by utility)

Issued by

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

Advice No. 515

JOHN TANG

Date Filed

Vice President,

Effective

Dec. No.

Regulatory Affairs

Resolution No.

TITLE

Schedule No. RW

RAW WATER METERED SERVICE

(Continued)

- | | |
|---|-----|
| 8. To offset the July 2016 increase in Purchased Water from the Santa Clara Valley Water District, as required by Section 792.5 of the Public Utilities Code, an increase in purchased water costs of \$178.00 /acre-foot, relative to the purchase water costs adopted by D.16-06-004, and associated revenue increase of \$0.2530 per 100 cu.ft. | (L) |
| 9. To offset the July 2016 increase in Ground Water Charges from the Santa Clara Valley Water District, as required by Section 792.5 of the Public Utilities Code, an increase in ground water charges of \$178.00 /acre-foot, relative to the purchase water costs adopted by D.16-06-004, and associated revenue increase of \$0.1699 per 100 cu.ft. | |
| 10. To amortize the under-collection in the 2016 GRC Interim Rates Memorandum Account and the remaining balance of the under-collection in the 2013 GRC Interim Rates Memorandum Account (Rehearing), a surcharge of \$0.1832 per 100 cu.ft is to be added to the Quantity rate shown over the balance of the rate case cycle beginning with the effective date of Advice Letter 492A | |
| 11. To offset the July 2017 increase in Purchased Water from the Santa Clara Valley Water District, as required by Section 792.5 of the Public Utilities Code, an incremental increase in purchased water costs of \$103.00 /acre-foot, relative to the purchase water costs authorized by Advice Letter 490 and associated revenue increase of \$0.1464 per 100 cu.ft. | |
| 12. To offset the July 2017 increase in Ground Water Charges from the Santa Clara Valley Water District, as required by Section 792.5 of the Public Utilities Code, an incremental increase in ground water charges of \$103.00 /acre-foot, relative to the purchase water costs authorized by Advice Letter 490 and associated revenue increase of \$0.0983 per 100 cu.ft. | (L) |

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Effective _____

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Regulatory Affairs

Resolution No. _____

TITLE

TABLE OF CONTENTS

The following listed tariff sheets contain all effective rates, rules and regulations affecting the rates and service of the Utility, together with information relating thereto:

Subject Matter of Sheet	C.P.U.C. Sheet No.	
Title	1495-W	
Table of Contents	1880-W, 1795-W, 848-W and 1831-W	(T)
Preliminary Statement	919-W, 1303-W, 1699-W, 1700-W, 1702-W, 1420-W, 1423-W, 1427-W, 1469-W, 1492-W, 1508-W, 1542-W, 1799-W, 1818-W and 1873-W	(N)(C)
Service Area Map Locator	1266-W	
Service Area Map Locator, Index	1589-W	
Map of Areas With Special Pressure and Fire Flow Conditions	1590-W	
Index to Map of Areas With Special Pressure and Fire Flow Conditions	1079-W, 1591-W 1082-W, 1087-W and 1404-W	
Rate Schedules:		
Schedule No. 1, General Metered Service	1864-W, 1840-W and 1874-W	(C)
Schedule No. 1B, General Metered Service With Automatic Fire Sprinkler System	1865-W, 1741-W, 1875-W and 1876-W	(C)
Schedule No. 1C, General Metered Service Mountain District	1866-W, 1744-W, 1789-W and 1877-W	(C)
Schedule No. 4, Private Fire Service	1867-W and 1621-W	
Schedule No. 9C, Construction and Other Temporary Metered Service	1118-W and 1094-W	
Schedule No. 10R, Service to Employees	152-W	
Schedule No. 14.1 Water Shortage Contingency Plan With Staged Mandatory Reductions And Drought Surcharges	1668-W, 1669-W, 1780-W, 1671-W, 1672-W, 1673-W, 1766-W, and 1820-W	
Schedule No. RW, Raw Water Metered Service	1868-W, 1878-W and 1879-W	(C)
Schedule No. RCW, Recycled Water Metered Service	1869-W and 1848-W	
Schedule No. UF, Surcharge to Fund Public Utilities Commission, Reimbursement Fee	1871-W	
Schedule No. WRAP, Water Rate Assistance Program	1723-W and 1211-W	
List of Contracts and Deviations	1857-W	
Rules:		
No. 1 - Definitions	764-W and 976-W	
No. 2 - Description of Service	525-W	
No. 3 - Application for Service	351-W and 903-W	
No. 4 - Contracts	352-W	
No. 5 - Special Information Required on Forms	821-W thru 823-W	
No. 6 - Establishment and Re-establishment of Credit	354-W	
No. 7 - Deposits	355-W and 356-W	
No. 8 - Notices	1054-W and 825-W	
No. 9 - Rendering and Payment of Bills	996-W, 997-W and 1146-W	

(Continued)

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