STATE OF CALIFORNIA GAVIN NEWSOM, Governor

PUBLIC UTILITIES COMMISSION

505 VAN NESS AVENUE SAN FRANCISCO, CA 94102-3298

July 21, 2025



John Tang Vice President of Regulatory Affairs San Jose Water Company 110 West Taylor Street San Jose, CA 95110-2131

Dear Mr. Tang,

The Water Division of the California Public Utilities Commission has approved San Jose Water Company's Advice Letter No. 618, filed on June 24, 2025, regarding authorization to establish the Water Contamination Litigation Memorandum Account.

Enclosed are copies of the following revised tariff sheets, effective June 24, 2025, for the utility's files:

| P.U.C. Sheet | |
|--------------|---|
| No. | Title of Sheet |
| 2364-W | Preliminary Statement (Continued), |
| | GG. Water Contamination Litigation Memorandum |
| | Account (WCLMA) |
| 2365-W | Table of Contents |

Please contact Eustace Ednacot at ERE@cpuc.ca.gov, if you have any questions.

Thank you.

Enclosures

San Jose, California

| Revised | CPUC Sheet No. | 2364-W | | |
|-----------|----------------|--------|--|--|
| Canceling | CPUC Sheet No. | | | |

PRELIMINARY STATEMENT

GG. Water Contamination Litigation Memorandum Account (WCLMA)

(N)

1. Purpose

The purpose of the WCLMA is to track costs associated with litigating water contamination legal cases.

2. Accounting Procedure

CPUC resolution W-4094 (March 26, 1998) authorized water utilities to establish a memorandum account to track water contamination litigation related costs. Decision (D) 10-12-058 established rules for the accounting of water contamination proceeds. Tracking of the WCLMA will be in accordance to Appendix C of Decision (D) 10-12-058.

- a. A Debit entry is created for costs incurred due to contamination and may include but not limited to: capital investment in relation to the water contamination, related operating expense, administrative and general expense, and taxes associated with the plant funded through water contamination.
- b. A Credit entry is created to record any amount received from damages, awards, settlements, government sources, and /or insurance companies.
- c. Interest shall accrue to the WCLMA on a monthly basis by applying a rate equal to one-twelfth of the 3-month Commercial Paper Rate, as reported by the Federal Reserve Statistical Release.

3. Effective Date

The WCLMA is effective as of June 24, 2025.

4. Disposition

If the accumulated balance for the WCLMA exceeds 2% of the total authorized revenue requirement for the prior calendar year, San Jose Water Company (SJWC) may file a Tier 3 advice letter to amortize the balance. If the cumulative 2% threshold is not met, the balance in the account may be amortized in SJWC's next General Rate Case. The recovery of under-collections or refunds of over-collections will be passed on to the customers through volumetric surcharges or surcredits."

(N)

| (To be inserted by utility) | | Issued By | (To be inserted by Cal. P.U | | |
|-----------------------------|-------------|------------------------------------|-----------------------------|------------|--|
| Advice Letter No.: | 618 | John Tang | Date Filed: | 06/24/2025 | |
| | _ | NAME | Effective Date: | 06/24/2025 | |
| Decision No.: | D.10-12-058 | Vice President, Regulatory Affairs | Resolution No.: | W-4094 | |

San Jose, CA

Revised CPUC Sheet No. 2365-W

Canceling CPUC Sheet No. 2363-W

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| (To be inserted by utility) | | Issued By (To be inserted by | | inserted by Cal. P.U.C.) |
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| Advice Letter No.: | 618 | John Tang | Date Filed: | 06/24/2025 |
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| Decision No.: | W-4094 | Vice President, Regulatory Affairs | Resolution No.: | |