

BEFORE THE PUBLIC UTILITIES COMMISSION  
OF THE STATE OF CALIFORNIA



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In the Matter of the Application of GOLDEN STATE WATER COMPANY (U 133 W) for an order authorizing it to increase rates for water service by \$20,327,339 or 20.12% in 2010; by \$2,646,748 or 2.18% in 2011; and by \$4,189,596 or 3.37% in 2012 in its Region II Service Area and to increase rates for water service by \$30,035,914 or 32.67% in 2010; by \$1,714,524 or 1.39% in 2011; and by \$3,664,223 or 2.92% in 2012 in its Region III Service Area	A.08-07-010 (Filed July 1, 2008)
And Related Matters	Application A.07-01-014

**GOLDEN STATE WATER COMPANY'S REPLY TO DIVISION OF  
RATEPAYER ADVOCATE'S RESPONSE IN OPPOSITION TO EMERGENCY  
MOTION TO ESTABLISH A MEMORANDUM ACCOUNT**

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March 1, 2010

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**I. Introduction**

Pursuant to Rule 11.1 of the Commission's Rules of Practice and Procedure, Golden State Water Company (“GSWC”) respectfully submits this Reply to the Division of Ratepayer Advocates' ("DRA") Response in Opposition to GSWC's Emergency Motion to Establish a Memorandum Account ("Motion"). By email dated February 19, 2010, Administrative Law Judge ("ALJ") Rochester authorized GSWC to file this Reply.

**II. GSWC's Motion is Procedurally Proper**

DRA asserts that the only proper method for establishing a memorandum account at the Commission is by way of an advice letter filing.<sup>1</sup> DRA is wrong. Commission Standard Practice

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<sup>1</sup> DRA’s Response at 3.

U-27-W provides that “[m]emo accounts *may* be established by filing a Tier 2 advice letter.”<sup>2</sup> However, nothing in this guidance, nor in any other authority, indicates that a memorandum account cannot be established by way of a motion. To the contrary, Standard Practice U-27-W adds that “[m]any memorandum accounts, such as Security Costs Memorandum Accounts, are more properly established in a general rate proceeding, where the costs can be estimated with precision...Some memorandum accounts, by Commission ruling, can only be established in a formal proceeding.”<sup>3</sup>

DRA mistakenly suggests that seeking a memorandum account by way of a motion is a novel procedure, and asserts that a Commission rulemaking on this subject would be necessary for due process reasons. In reality, not only is establishing a memorandum account through a motion common practice,<sup>4</sup> but it is even *required* by the Commission in certain instances.<sup>5</sup> Indeed, DRA itself has supported such motions in the past.<sup>6</sup> DRA's exaggerated assertion that this Motion presents a "dangerous precedent" is baseless.<sup>7</sup>

DRA also misconstrues Rule 11.1 of the Commission's Rules of Practice and Procedure arguing that “a motion [to establish a memorandum account] is procedurally inappropriate because it requests the Administrative Law Judge to offer GSWC relief that only the

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<sup>2</sup> See Commission Standard Practice U-27-W, paragraph 43 at [http://docs.cpuc.ca.gov/published/REPORT/94758.HTM#P274\\_22555](http://docs.cpuc.ca.gov/published/REPORT/94758.HTM#P274_22555) (emphasis added).

<sup>3</sup> *Id.* at footnote 33.

<sup>4</sup> *See, e.g.*, Decision 08-12-049 (granting Southern California Edison Company's ("SCE") and San Diego Gas & Electric Company's motions to establish memorandum accounts to track charges in revenue requirements adopted in the electric utilities' respective general rate cases ("GRC")); Decision 03-05-076 (granting SCE's motion for authorization to establish a memorandum account to track revenue requirement requested in its 2002 GRC).

<sup>5</sup> The Commission's most recent Rate Case Plan requires an applicant seeking interim rate relief to file a motion requesting, among other things, the establishment of a memorandum account to track the difference between interim rates and final rates. (Decision 07-05-062 at A-15).

<sup>6</sup> *See, e.g.*, Decision 03-09-021 (with the support of the Office of Ratepayer Advocates, the Commission granted California Water Company's motion to establish a memorandum account to track the revenue requirement associated with expenses of wells in the Salinas District).

<sup>7</sup> DRA Response at 4.

Commission itself can grant.”<sup>8</sup> But Rule 11.1 clearly provides "A motion is a request for the *Commission or the Administrative Law Judge* to take a specific action related to an open proceeding before the Commission."<sup>9</sup> To the extent that formal action by the Commission is required to grant GSWC's request for a memorandum account (and GSWC does not necessarily agree that it is) this Motion is the procedurally proper vehicle.

DRA also objects to GSWC's Motion on the ground that it is redundant of the relief GSWC seeks by way of Advice Letter (AL) 1351-W, and accuses of GSWC of "forum shopping" within the Commission.<sup>10</sup> DRA's premise is incorrect—this Motion is specific to the rate case expenses in this particular GRC, whereas AL 1351-W generally seeks to address GSWC's rate case expenses for all proceedings. DRA confusingly argues that no emergency exists because four months have passed since GSWC filed AL 1351-W. DRA misses the point. GSWC filed this motion on an emergency basis within a week of the Commission's January 29, 2010 ruling, which unexpectedly reopened the record and extended this proceeding beyond the normal cycle of a typical GRC, and which will require GSWC to incur regulatory expenses that were not, and could not reasonably have been, forecast in its current regulatory expenses budget. Moreover, AL 1351-W is currently suspended due to DRA's protest, and so that forum cannot address this immediate need.<sup>11</sup>

In short, DRA's current position that this motion is procedurally improper lacks merit and should be rejected.

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<sup>8</sup> DRA's Response at 4.

<sup>9</sup> Commission's Rules of Practice and Procedure, Rule 11.1 (emphasis added).

<sup>10</sup> DRA's Response at 3.

<sup>11</sup> On February 26, 2010, the Commission issued a notice suspending AL 1351-W for an additional 180 days.

### **III. GSWC's Motion Meets the Commission's Criteria for Establishing a Memorandum Account**

#### **A. The Commission's Decision to Reopen This Proceeding Was Not Reasonably Foreseeable, Nor Under GSWC's Control**

DRA argues that GSWC's lobbying efforts in response to ALJ Rochester's November 17, 2009 Proposed Decision controlled the Commission's decision to reopen this proceeding, and thus, such an outcome was also reasonably foreseeable. But DRA fails to cite to anything in the record or in prior Commission precedent in support of this implausible claim.

In fact, GSWC never lobbied the Commission to have the record reopened. Rather, both GSWC and DRA filed comments and reply comments to ALJ Rochester's Proposed Decision, and both parties lobbied the Commissioners in favor of their respective positions on issues presented in the Proposed Decision. Nothing in the Commission's Revised Scoping Memo, or otherwise, remotely supports DRA's assertion that GSWC's lobbying efforts caused the Commission to reopen this case.

The Commission acted on its own authority in reopening the record in this proceeding. This Commission decision was outside of GSWC's control and was not reasonably foreseeable.

#### **B. These Continued Proceedings Involve Substantial Regulatory Expenses**

DRA contends that GSWC's estimated \$500,000 in regulatory expenses fails to meet the substantial nature criteria for establishing a memorandum account.<sup>12</sup> DRA's argument is unfounded. In fact, GSWC estimates expending "more than \$500,000" in additional regulatory expenses.<sup>13</sup> While the precise costs will remain unknown until the proceeding is closed, the expenses at issue are substantial enough to justify the processing of a memorandum account.

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<sup>12</sup> DRA's Response at 6-7.

<sup>13</sup> GSWC's Motion at 4.

Moreover, the Commission has reopened the record in this proceeding to address important issues surrounding "cost allocation, pension and benefit calculations, general office rent expense, the 1% equity adjustment, regulatory expenses and the La Serena project costs."<sup>14</sup> In addition, the Commission has admitted Exhibit 121 into the record, putting at issue the California Department of Public Health's interpretation of Section 64554(c) of the Proposed Water Works Standards.<sup>15</sup> These highly contested issues have far-reaching impacts and are themselves significant in nature, thus justifying the Commission's reopening the record and dedicating additional resources to this proceeding.

Likewise, GSWC is committed to investing the necessary resources to ensure the Commission's goal to complete the record is met and that these significant issues are properly resolved. A memorandum account is justified in this context because GSWC's costs in addressing these issues will be significant as well.

**C. DRA's Challenge to GSWC's Estimated Regulatory Expenses is Premature**

DRA argues that ratepayers will not benefit from the establishment of a memorandum account on the ground that the amount requested by GSWC is excessive and that GSWC has not met its "burden of proof to show that regulatory expenses will cost more than \$500,000." DRA puts the cart before the horse. GSWC acknowledges that it bears the burden of proof to show the reasonableness of expenses charged to the memorandum account before it may be reimbursed for such expenses. But there is no requirement that GSWC justify its regulatory expenses in advance of the establishment of a memorandum account. DRA misunderstands the function of a memorandum account, which is simply to track expenses. GSWC's estimate of at least \$500,000 is just that—an estimate. Ratepayers will benefit because the memorandum account will

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<sup>14</sup> Revised Scoping Memo at 4.

<sup>15</sup> *Id.*

ultimately yield an accurate and complete accounting of the regulatory expenses incurred in connection with these extended proceedings.

DRA's challenge to GSWC's regulatory expenses is also disingenuous in light of its request for funds to pay its consultant, Larkin & Associates, Inc. ("Larkin") for anticipated work resulting from the continuation of these proceedings. DRA has recently approached GSWC and requested that GSWC agree to pay Larkin for its work on issues raised in the Revised Scoping Memo—costs that will ultimately be passed on to GSWC's customers. DRA has not (and cannot) offer any credible reason why ratepayers should pay for DRA's increased regulatory expenses, but not those additional regulatory expenses incurred by GSWC.

### **III. Conclusion**

Based on the foregoing reasons, and the reasons set forth in GSWC's opening brief, GSWC requests that the Commission authorize GSWC to establish a memorandum account to track the additional regulatory expenses associated with the extended proceedings in this GRC outlined in the Revised Scoping Memo.

Respectfully submitted,

March 1, 2010

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## CERTIFICATE OF SERVICE

I hereby certify that I have this day served a copy of the

GOLDEN STATE WATER COMPANY'S REPLY TO DIVISION OF RATEPAYER  
ADVOCATE'S RESPONSE IN OPPOSITION TO EMERGENCY MOTION TO ESTABLISH  
A MEMORANDUM ACCOUNT

on all known parties to A.08-07-010 and A.07-01-014 by sending a copy via electronic mail and by mailing a properly addressed copy by first-class mail with postage prepaid to each party named in the official service list without an electronic mail address.

Executed on March 1, 2010, at San Francisco, California.

/s/ Lisa Schuh

Lisa Schuh



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