



**FILED**

11-22-10  
12:00 PM

**BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA**

Application of California-American Water Company (U210W), California Water Service Company (U60W), Golden State Water Company (U133W), Park Water Company (U314W) and Apple Valley Ranchos Water Company (U346W) to Modify D.08-02-036, D.08-06-002, D.08-08-030, D.08-09-026, D.08-11-023, D.09-05-005, D.09-07-021, and D.10-06-038 regarding the Amortization of WRAM-related Accounts.

Application 10-09-017  
(Filed September 20, 2010)

**ADMINISTRATIVE LAW JUDGE'S RULING  
SETTING PREHEARING CONFERENCE  
AND REQUESTING ADDITIONAL INFORMATION**

This ruling sets a prehearing conference for December 3, 2010 at 10 a.m. in San Francisco and requests Applicants serve by November 29, 2010 the following information:

- (1) Each utility should prepare a table, in a format similar to the table at page 18 of the application, that provides the following information columns for each water district with an authorized Water Revenue Adjustment Mechanism and Modified Cost Balancing Account (WRAM/MCBA):
  - (a) The current quantity charge rate
  - (b) 2009 WRAM/MCBA Balance
  - (c) Estimated 2010 WRAM/MCBA Balance
  - (d) Estimated 2011 Surcharges under existing authorization
  - (e) Estimated 2011 Surcharges under proposed changes

- (2) I would also like each party to address the Financial Accounting Standards Board's Exposure Draft (ED) on proposed updates to Revenue Recognition (Topic 605) which was issued June 24, 2010 with comments due October 22, 2010. I enclose Edison Electric Institute's October 22, 2010 comments and draw your attention to EEI's statement on page 2 that "We believe the guidance currently included in ASC 980 *Regulated Industries*, related to the accounting for alternative revenue programs should not be eliminated as proposed in the ED."<sup>1</sup>

**IT IS RULED** that:

1. A prehearing conference will be held in the Commission's Courtroom, State Office Building, 505 Van Ness Avenue, San Francisco, California on December 3, 2010 at 10 a.m.
2. Applicants shall prepare and serve by noon on November 29, 2010 the information above. The undersigned administrative law judge shall be served electronically.

Dated November 22, 2010, at San Francisco, California.

/s/ CHRISTINE M. WALWYN  
Christine M. Walwyn  
Administrative Law Judge

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<http://www.eei.org/whatwedo/PublicPolicyAdvocacy/TFB%20Documents/1010220wens-StringfellowFasbRevenueRecognition.pdf>

A.10-09-017 CMW/hkr

**ATTACHMENT**

**EDISON ELECTRIC INSTITUTE'S  
OCTOBER 22, 2010 COMMENTS**



\*\*\*\*\* SERVICE LIST \*\*\*\*\*  
Last Updated on 22-NOV-2010 by: JVG  
A1009017 LIST

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