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BEFORE THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

Application of California-American Water Company (U210W) for Authorization to Increase its Revenues for Water Service by \$34,559,200 or 16.29% in the year 2018, by \$8,478,500 or 3.43% in the year 2019, and by \$7,742,600 or 3.03% in the year 2020.

Application 16-07-002

ADMINISTRATIVE LAW JUDGES' RULING ADOPTING SCHEDULE REGARDING FEDERAL TAX CHANGES

On January, 22, 2018, an e-mail ruling was issued directing parties to meet and confer on a proposed schedule for further written testimony, evidentiary hearing, and briefing concerning the Tax Cuts and Jobs Act and any anticipated impact it may have on California-American Water Company (Cal-Am)'s revenue requirement for the 2018 test year and following years. Cal-Am submitted its report on the results of the meet-and-confer on February 7, 2018.

The proposed schedule set forth in Cal-Am's report is adopted with the exception that the date of the evidentiary hearing is moved to March 27, 2018. The adopted schedule is as follows:

Adopted Schedule

Event	Date
<p>Cal-Am serves the parties its revised Results of Operations (RO) model incorporating the changes triggered by the tax legislation. The revised model will be designated as a draft product, and may be subject to change as Cal-Am refines and finalizes a joint agreement or, in absence of an agreement, its prepared testimony. Because the model will be in draft form and subject to modification, at this early juncture the draft model will not be circulated to the Administrative Law Judges (ALJs).</p>	February 14, 2018
<p>Cal-Am serves and files an agreement and/or serves its prepared testimony on the changes triggered by the tax legislation, and Cal-Am serves its revised RO model. The revised RO model will be provided to the ALJs.</p>	February 23, 2018
<p>Intervenors' prepared testimony served (if needed).</p>	March 9, 2018
<p>Cal-Am's rebuttal testimony served (if needed).</p>	March 16, 2018
<p>Evidentiary hearing (if needed) Commission Courtroom at 9:30 a.m. 505 Van Ness Avenue, San Francisco, CA 94102.</p>	March 27, 2018

Therefore, **IT IS RULED** that:

1. The schedule set forth above is adopted for issues concerning the Tax Cuts and Jobs Act and any anticipated impact it may have on California-American Water Company's revenue requirement for the 2018 test year and following years.
2. Following service of the draft Results of Operations model on February 14, 2018, California-American Water Company shall provide follow-up efforts to help explain the Results of Operations model changes and support the parties' efforts in analyzing how the model captures the changes triggered by the tax legislation.
3. In the event that an evidentiary hearing is not needed, parties may offer prepared testimony into evidence pursuant to Rule 13.8(c) of the Commission's Rules of Practice and Procedure.
4. If additional briefing is deemed necessary, a schedule for briefing will be established at a later date.

Dated February 13, 2018, at San Francisco, California.

 /s/ ELAINE LAU
Elaine Lau
Administrative Law Judge

 /s/ SOPHIA J. PARK
Sophia J. Park
Administrative Law Judge