

PUBLIC UTILITIES COMMISSION  
505 VAN NESS AVENUE  
SAN FRANCISCO, CA 94102-3298



September 26, 2011

Draft Resolution W-4890  
Agenda ID #10274

TO: All Interested Persons

Enclosed is draft Resolution W-4890 of the Division of Water and Audits Resolution authorizing Golden State Water Company's seeking authorization to establish a memorandum account to track costs to participate in the First 5 LA Oral Health Community Development Program to bring fluoridation to optimal levels in Los Angeles County. Draft Resolution W-4890 will be on the Commission's November 10, 2011 agenda. The Commission may act then on this resolution or it may postpone action until later.

When the Commission acts on a draft resolution, the Commission may adopt all or part of the draft resolution, as written, or amend or modify the draft resolution; or the Commission may set the draft resolution aside and prepare a different resolution. Only when the Commission acts does the resolution become binding.

Interested persons may submit comments on draft Resolution W-4890. An original of the comments, with a certificate of service, should be submitted to:

Division of Water and Audits, Third Floor  
Attention: Adam Thaler  
California Public Utilities Commission  
505 Van Ness Avenue  
San Francisco, CA 94102

Division of Water and Audits, Third Floor  
Attention: Rami S. Kahlon  
California Public Utilities Commission  
505 Van Ness Avenue  
San Francisco, CA 94102

Interested persons must serve a written or electronic copy of their comments on the utility on the same date that the comments are submitted to the Division of Water and Audits. Interested persons may submit comments on or before October 17, 2011.

Comments should focus on factual, legal, or technical errors or policy issues in the draft resolution.

Persons interested in receiving comments submitted to the Division of Water and Audits may write to Adam Thaler, email him at [ajt@cpuc.ca.gov](mailto:ajt@cpuc.ca.gov), or telephone him at (415) 703-3034.

/s/ RAMI S. KAHLON

Rami S. Kahlon, Director  
Division of Water and Audits

Enclosures: Draft Resolution W-4890  
Certificate of Service  
Service List

11/10/2011

**WATER/RSK/BMD/JB5/AJT/jlj****PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA****DIVISION OF WATER AND AUDITS****Water and Sewer Advisory Branch****RESOLUTION W-4890****November 10, 2011****R E S O L U T I O N**

**(RES. W-4890), GOLDEN STATE WATER COMPANY'S (GOLDEN STATE) SEEKING AUTHORIZATION TO ESTABLISH A MEMORANDUM ACCOUNT TO TRACK COSTS TO PARTICIPATE IN THE FIRST 5 LA ORAL HEALTH COMMUNITY DEVELOPMENT PROGRAM TO BRING FLUORIDATION TO OPTIMAL LEVELS IN LOS ANGELES COUNTY.**

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**SUMMARY**

By Advice Letter (AL) 1455-W, filed on August 8, 2011, Golden State, a Class A water utility, seeks authorization to establish a memorandum account to track costs to participate in the First 5 LA Oral Health Community Development Program to bring fluoridation to optimal levels in Los Angeles County. This Resolution authorizes Golden State to establish a memorandum account for the limited purpose of tracking incremental capital costs and operation and maintenance costs associated with the First 5 LA Oral Health Community Development Program incurred prior to January 1, 2013, the effective date of Golden State's current general rate case, Application (A.) 11-07-017). Golden State should seek authorization for operation and maintenance costs for the period 2013 through 2015 in A.11-07-017.

**BACKGROUND**

First 5 LA Oral Health Community Development (OHCD) Program is based upon the First 5 LA Commission's priority to improve children's oral health across Los Angeles County. The First 5 LA Commission approved the OHCD project which aims to prevent dental decay in children through community water fluoridation and related public education and advocacy activities. First 5 LA is seeking proposals from eligible water agencies throughout the county that are ready to implement fluoridation infrastructure projects for their service delivery area.

In 1998, California voters passed a statewide ballot initiative Proposition 10: The California and Families Act of 1998. Effective January 1, 1999, Proposition 10 added a 50-cent tax on all tobacco products for the purpose of promoting, supporting, and improving the early development of children from the prenatal stage through age five. The resulting tax revenues are earmarked

for the creation of a comprehensive system of information and services to advance early childhood development and school readiness within each county in California. In Los Angeles County, First 5 LA was formed as a public entity to develop and oversee various early childhood initiatives and to manage the funding from Proposition 10.

California law, Assembly Bill (AB) 733, signed into law in 1995, requires all public water systems with 10,000 or more service connections to fluoridate their systems, provided that funding for the project costs come from a source other than the water system's own funding sources. AB 733 was proposed as part of the U.S. Public Health Service's national campaign to "increase the proportion of the U.S. population served by community water systems with optimally fluoridated water" to a target of 75% by the year 2000. AB 733 also mandates fluoridation of California's public water systems with an ultimate goal to decrease dental cavities which will create a potential cost-savings to taxpayers of approximately \$80 million annually.

The primary focus of the OHCD Project is to fund water fluoridation infrastructure equipment construction and related public education activities to improve the oral health of children in LA County in order to increase the percentage of children five years and younger who have access to community water sources that are optimally fluoridated.

Recently, First 5 LA sought proposals from eligible water agencies that have a level of readiness and are technically prepared to construct water fluoridation infrastructure equipment. Eligible water agencies provided a detailed description regarding qualifications, objectives, service connections, fluoridation chemicals permits, safety and security, public education, and leveraging efforts. The OHCD funds must build on existing efforts and interest in community water fluoridation. The current available leveraging opportunities are a driving force behind the OHCD Project. In line with the First 5 LA strategic leveraging opportunities, the OHCD Project sought to optimize concurrent fluoridation efforts by the Metropolitan Water District (MWD) to further increase the supply of optimally fluoridated water in Los Angeles County.

The OHCD Project activities fund initial capital costs and are available annually on a competitive, first-come-first-serve basis. The incremental funding cycles enable water agencies time to strengthen their level or readiness to apply for funding. The First 5 LA Commission which is responsible for administering funds requires water agencies to sustain the Project through continued fluoridation of water and public education.

As such, Golden State has responded to First 5 LA's Request for Proposal to implement the Oral Health Community Development Project. Golden State submitted applications to receive \$5.6 million under the OHCD Project funding program. To date, Golden State has executed contracts totaling \$4.9 million.

## **NOTICE AND PROTESTS**

AL 1455-W was served on August 8, 2011, in accordance with General Order 96-B, including adjacent utilities and persons on the general service list. No customer notice is required.

The actions requested in this advice letter are not the subject of any formal filings with the Commission.

No protests were received.

## **DISCUSSION**

Golden State's request in this advice letter is pursuant and in compliance with California Health and Safety Code, Section 116410, which states the following:

116410.

*(a) Each public water system with at least 10,000 service connections and with a natural level of fluorides that is less than the minimum established in the regulations adopted pursuant to this section shall be fluoridated in order to promote the public health of Californians of all ages through the protection and maintenance of dental health, a paramount issue of statewide concern. The department shall adopt regulations pursuant to Chapter 3.5 (commencing with Section 11340) of Division 3 of Title 2 of the Government Code, requiring the fluoridation of public water systems. By July 1, 1996, and at 10-year intervals thereafter, each public water system with at least 10,000 service connections shall provide to the department an estimate of the total capital costs to install fluoridation treatment. The regulations adopted by the department shall take effect on January 1, 1997. Capital costs estimates are no longer required after installation of the fluoridation treatment equipment.*

*(b) The regulations shall include, but not be limited to, the following:*

*(1) Minimum and maximum permissible concentrations of fluoride to be maintained by fluoridation of public water systems.*

*(2) The requirements and procedures for maintaining proper concentrations of fluoride, including equipment, testing, recordkeeping, and reporting.*

*(3) Requirements for the addition of fluorides to public water systems in which the natural level of fluorides is less than the minimum level established in the regulations.*

*(4) A schedule for the fluoridation of public water systems with at least 10,000 service connections, based on the lowest capital cost per connection for each system.*

*(c) The purpose of the schedule established pursuant to paragraph (4) of subdivision (b) is not to mandate the order in which public water systems receiving funding from private sources must fluoridate their water. Available funds may be offered to any system on the schedule.*

*(d) The estimates provided to the department pursuant to subdivision (a) of this section and subdivision (g) of Section 116415 of the total capital and associated costs and noncapital operation and maintenance costs related to fluoridation treatments and the similar estimates provided to those sources offering to provide the funds set forth in paragraph (1) of subdivision (a) of Section 116415 shall be reasonable, as determined by the department. A registered civil engineer recognized or employed by the department who is familiar with the design, construction, operation, and maintenance of fluoridations systems shall determine for the department whether the costs are reasonable.*

*(e) As used in this section and Section 116415, "costs" means only those costs that require an actual expenditure of funds or resources, and do not include costs that are intangible or speculative, including, but not limited to, opportunity or indemnification costs.*

*(f) Any public water system with multiple water sources, when funding is not received to fluoridate all sources, is exempt from maintaining otherwise required fluoridations levels in areas receiving any nonfluoridated water. The exemption shall be in effect only until the public water system receives funding to fluoridate the entire water system and the treatment facilities are installed and operational.*

Golden State's participation in the OHCD Project is necessary in order to continue development and progress of the goals of First 5 LA. Additionally, this project is consistent with statewide mandates. Therefore, this request is compatible with the public interest, sound financial practices, and proper performance by Golden State as a public utility.

Golden State entered into contracts with First 5 LA in April 2011 for a total of \$4.9 million in funding to participate in the OHCD Project. This \$4.9 million provides partial funding for capital costs associated with fluoridation in Golden State's Region II. Golden State provided the Division of Water and Audits (DWA) with copies of all executed documents related to OHCD and supporting workpapers.

The OHCD funding only covers the required fluoridation equipment such as chemical storage facilities, chemical feed pumps and plumbing, and process control. The funding does not pay for engineering design and consulting services costs. Golden State expects to incur approximately \$550,000 in design and consulting costs not covered in the First 5 LA OHCD funding contracts. Golden State also estimates that it will have increased annual operations and maintenance (O&M) cost of \$900,000, which includes fluoridation chemicals, operation labor, and equipment operation and maintenance costs.

On April 15, 2011, Golden State executed contracts with First 5 LA for its Southwest, Bell Gardens, Willowbrook, Norwalk, and Florence-Graham water systems. A contract was executed on June 9, 2011 for the Hollydale water system. Golden State has two years from the date of execution to complete the installation of the fluoridation facilities. Hence, Golden State will incur the majority of the design and consulting costs to participate in this program prior to 2013. Golden State elected to file an advice letter to address the participation in the First 5 LA OHCD

Project and establish a memorandum account to track both design and consulting costs and projected annual O&M costs through 2015. Golden State did not provide a rationale for including O&M costs incurred on and after January 1, 2013 in its current general rate case, A.11-07-017, filed on July 21, 2011.

**Memorandum Account Request:**

Golden State requests establishment of a memorandum account to track costs to participate in the First 5 OHCD Project. This memorandum account would track the initial costs (estimated to be \$550,000) and the ongoing annual O&M costs (estimated to be \$900,000) until the effective date of next general rate case on January 1, 2016, after which the O&M costs would be built into base rates.

In accordance with the Commission Standard Practice U-27-W, Standard Practice for Processing Rate Offsets and Establishing and Amortizing Memorandum Accounts (Standard Practice U-27-W), Golden State requests to establish a memorandum account to track the aforementioned costs. According to Standard Practice U-27-W, memorandum accounts track costs that the Commission has directed to be tracked and costs that have been approved to be tracked due to events of an exceptional nature that are not under the utility's control, could not have been reasonably foreseen in the utility's last general rate case, that will occur before the utility's next scheduled rate case, are of a substantial nature in that the amount of money involved is worth the effort of processing a memorandum account, and have ratepayer benefits.

California law, Assembly Bill (AB) 733, signed into law in 1995, mandates fluoridation of California's public water systems, and therefore, is beyond the control of Golden State.

Golden State could not have reasonably foreseen the expenses associated with the April, 2011 contracts with First 5 LA during its last general rate case. Similarly, the initial design and consulting costs, as well as any O&M costs that are incurred before January 1, 2013 will occur prior to Golden State's current general rate case that will have rates effective January 1, 2013. Therefore, we will allow Golden State to track the initial design and consulting costs, as well as any O&M costs that are incurred prior to January 1, 2013 at which time rates will be established and made effective pursuant to the current general rate case, A.11-07-017.

These costs are of a substantial nature because they represent a significant amount of money to the districts. However, as stated in AB 733, fluoridation is a benefit to Golden State's ratepayers as California's public water systems have an important role to play in reducing the incidence of dental cavities which can create a potential cost-savings to taxpayers of approximately \$80 million annually.

**Operation and Maintenance Costs:**

DWA recommends that the O&M costs beginning January 1, 2013 should be reviewed and approved as part of Golden State's current general rate case filed on July 21, 2011 (A.11-07-017) and not be subject to memorandum account treatment as requested in AL 1455-W.

In a letter from the Commission's Executive Director, dated November 25, 2008, in response to Evelyn V. Martinez, Executive Director of First 5 LA, it states,

*"By law this Commission sets rates that cover reasonably incurred costs, including costs that are the result of implementation of State-mandated programs such as fluoridation of water." (emphasis added)*

This letter further states,

*"Please be assured that the Commission will follow [Health and Safety Code Section 116415(h)], and all other applicable codes, when evaluating requests from our regulated water utilities for cost recovery of operation and maintenance expenses related to fluoridation facilities."*

In addition, Public Utilities Code Section 454(a) states,

*"no public utility shall not change any rate . . . except upon a showing before the commission and a finding by the commission that the new rate is justified."*

The Commission reviews the reasonableness of future operation and maintenance expenses for Class A water utilities in each utility's triennial general rate case. An advice letter request to establish a memorandum account is not the appropriate procedure for review of operation and maintenance costs associated with the fluoridation systems during the period 2013-2015. The costs are clearly foreseeable and should be addressed as part of Golden State's current general rate case that will authorize rates for this period. The six contracts to install fluoridation infrastructure were executed in mid-April, 2011 over three months before Golden State filed its most recent general rate case application, A.11-07-017, on July 21, 2011. The operation and maintenance expenses for the fluoridation systems will need to be examined in conjunction with Golden State's overall operation and maintenance requests in A.11-07-017 to insure that the expenses by which rates are authorized are just and reasonable and duplication is avoided.

Based on the above, Golden State is authorized to establish the First 5 LA Memorandum Account. Golden State is authorized to track the incremental engineering design and consulting costs associated with the installation of fluoridation equipments in conjunction with the contracts it has entered into with First 5 LA. In addition, Golden State is authorized to track incremental O&M costs associated with installed fluoridation equipment if incurred prior to January 1, 2013.

Associated O&M costs on or after January 1, 2013 should be reviewed and considered in Golden State's current ongoing general rate case, A.11-07-017.

Golden State should file a supplement to AL 1455-W (AL 1455-WA) to modify its tariff sheets to comply with terminating the tracking of O&M costs on December 31, 2012.

## **COMMENTS**

Public Utilities Code Section 311(g) (1) provides that this resolution must be served on all parties and subject to at least 30 days public review and comment prior to a vote of the Commission. Section 311(g) (2) provides that this 30-day period may be reduced or waived upon the stipulation of all parties in the proceeding.

The 30-day comment period for the draft resolution was neither waived nor reduced. Accordingly, this draft resolution was mailed to parties in A.11-07-017 for comments, and will be placed on the Commission's agenda no earlier than 30 days from today.

## **FINDINGS AND CONCLUSIONS**

1. By Advice Letter (AL) 1455-W filed on August 8, 2011, Golden State Water Company (Golden State), a Class A water utility, seeks authorization to establish a memorandum account to track costs to participate in the First 5 LA Oral Health Community Development Program (OHCD) to bring fluoridation to optimal levels in Los Angeles County.
2. First 5 LA OHCD Program is based upon the First 5 LA Commission's priority to improve children's oral health across Los Angeles County.
3. First 5 LA is seeking proposals from eligible water agencies throughout the county that are ready to implement fluoridation infrastructure projects for their service delivery area.
4. California law, Assembly Bill (AB) 733, signed into law in 1995, requires all public water systems with 10,000 or more service connections to fluoridate their systems.
5. AB 733 also mandates fluoridation of California's public water systems with an ultimate goal to decrease dental cavities which will create a potential cost-savings to taxpayers of approximately \$80 million annually.
6. Golden State has responded to First 5 LA's Request for Proposal to implement the OHCD Project. Golden State submitted applications to receive \$5.6 million under the OHCD Project funding program. To date, Golden State has executed contracts totaling \$4.9 million.
7. Golden State's participation in the OHCD Project is necessary in order to continue development and progress of the goals of First 5 LA.



8. The First 5 LA project is consistent with statewide mandates.
9. The First 5 LA project request is compatible with the public interest, sound financial practices, and proper performance by Golden State as a public utility.
10. The OHCD funding only covers the required fluoridation equipment such as chemical storage facilities, chemical feed pumps and plumbing, and process control.
11. The OHCD funding does not pay for engineering design and consulting services costs.
12. Golden State expects to incur approximately \$550,000 in engineering design and consulting costs not covered in the First 5 LA OHCD funding contracts.
13. Golden State also estimates that it will have increased annual operations and maintenance (O&M) cost of \$900,000, which includes fluoridation chemicals, operation labor, and equipment operation and maintenance costs.
14. Golden State could not have reasonably foreseen the expenses associated with the April 2011 executed contracts with First 5 LA during its last general rate case.
15. The engineering design and consulting costs, as well as O&M costs before January 1, 2013 will be incurred prior to the establishment of rates pursuant to Golden State's current general rate case.
16. These costs are of a substantial nature because they represent a significant amount of money to the districts.
17. Fluoridation is a benefit to Golden State's ratepayers as California's public water systems have an important role to play in reducing the incidence of dental cavities which can create a potential cost-savings to taxpayers of approximately \$80 million annually.
18. Golden State should be allowed to track the operation & maintenance costs through December 31, 2012 at which time rates will be established and made effective pursuant to the current general rate case, A.11-07-017, filed July 21, 2011.
19. The operation and maintenance costs beginning January 2013 should be reviewed and approved as part of Golden State's current general rate case filed on July 21, 2011 (A.11-07-017) and should not be subject to memorandum account treatment as requested in Advice Letter 1455-W.
20. Golden State should file a supplement to AL 1455-W (AL 1455-WA) to modify its tariff sheets to comply with terminating the tracking of operation and maintenance costs on December 31, 2012.

**THEREFORE IT IS ORDERED THAT:**

1. Golden State Water Company's Advice Letter 1455-W filed on August 8, 2011 seeking authorization to establish a First 5 LA Memorandum Account to track costs to participate in the First 5 LA Oral Health Community Development Program is approved effective September 7, 2011 conditioned on the filing of a supplement consistent with Ordering Paragraph No. 4 in this Resolution.
2. Golden State Water Company is authorized to record incremental engineering design and consulting costs in the First 5 LA Memorandum Account. In addition, operation and maintenance costs through December 31, 2012 may be recorded in the First 5 LA Memorandum Account.
3. The operation and maintenance costs beginning January 2013 shall be reviewed and approved as part of Golden State Water Company's current general rate case filed on July 21, 2011 (A.11-07-017) and are not to be recorded in the First 5 LA Memorandum Account authorized in this Resolution.
4. Golden State shall file a supplement to Advice Letter 1455-W to modify its tariff sheets to comply with terminating the tracking of operation and maintenance costs in the First 5 LA Memorandum Account on December 31, 2012.
5. This Resolution is effective today.

I certify that the foregoing resolution was duly introduced, passed, and adopted at the Public Utilities Commission of the State of California on November 10, 2011; the following Commissioners voting favorably thereon:

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PAUL CLANON  
Executive Director

## **CERTIFICATE OF SERVICE**

I certify that I have by mail this day served a true copy of Draft Resolution W-4890 on all parties in this filing or their attorneys as shown on the attached list.

Dated September 26, 2011, at San Francisco, California.

\_\_\_\_\_/s/JOSIE L. JONES

Josie L. Jones

## **NOTICE**

Parties should notify the Division of Water and Audits, Third Floor, California Public Utilities Commission, 505 Van Ness Avenue, San Francisco, CA 94102, of any change of address to ensure that they continue to receive documents. You must indicate the Resolution number on which your name appears.

**SERVICE LIST  
DRAFT RESOLUTION W-4890**

City of Bellflower  
Water Department  
16600 Civic Center Drive  
BELLFLOWER CA 90706

City of Cerritos  
Water Department  
P. O. Box 3130  
CERRITOS CA 90703

City of Compton  
P. O. Box 5118  
COMPTON CA 90224

City of Downey  
Director of Public Works  
11111 Brookshire Avenue  
DOWNEY CA 90241-7016

Mr. Gil Busick  
City of El Segundo  
350 Main Street  
EL SEGUNDO CA 90245

City of Hawthorne  
4455 W. 126<sup>th</sup> Street  
HAWTHORNE CA 90250

City of Huntington Park  
Water Department  
6550 Miles Street  
HUNTINGTON PARK CA 90255  
[rramirez@huntingtonpark.org](mailto:rramirez@huntingtonpark.org)

City of Inglewood  
Director of Public Works  
P. O. Box 6500  
INGLEWOOD CA 90301

City of Lakewood  
Water Department  
P. O. Box 220  
LAKEWOOD CA 90714-0220

City of Long Beach  
Water Department  
1800 E. Wardlow Rd.  
LONG BEACH CA 90807-4994

City of Long Beach  
Gerald R. Miller, City Manager  
333 West Ocean Blvd., 145h Floor  
LONG BEACH CA 90802

Honorable Antonio Villaraigosa  
City of Los Angeles  
200 N. Spring Street, Room 303  
LOS ANGELES CA 90012

LADWP  
P. O. Box 515407  
LOS ANGELES CA 90051-5707

City of Norwalk  
Water Department  
12700 Norwalk Blvd.  
NORWALK CA 90650  
[tdevoy@ci.norwalk.ca.us](mailto:tdevoy@ci.norwalk.ca.us)

City of Paramount  
Water Department  
16420 Colorado Street  
PARAMOUNT CA 90723  
[nnamea@paramountcity.com](mailto:nnamea@paramountcity.com)

City of Santa Fe Springs  
Donald K. Jensen - Director of Public Works  
11736 East Telegraph Road  
SANTA FE SPRINGS CA 90670

City of South Gate  
Water Department  
8650 California Street  
SOUTH GATE CA 90280  
[Mmostahkami@sogate.org](mailto:Mmostahkami@sogate.org)

City of Torrance  
Water Department  
3031 Torrance Blvd.  
TORRANCE CA 90503

City Manager  
City of Vernon  
4305 Santa Fe Avenue  
VERNON CA 90058

City Manager  
City of Whittier  
13230 Penn Street  
WHITTIER CA 90602  
[shelvey@cityofwhittier.org](mailto:shelvey@cityofwhittier.org)

California Water Service Company  
Rancho Dominguez District  
2632 West 237<sup>th</sup> Street  
TORRANCE CA 90505-5272  
[hwind@calwater.com](mailto:hwind@calwater.com)

Park Manager's Office – Attn: Tony  
Carson Harbor Village  
Adult Mobile Home Park  
17701 Avalon Boulevard  
CARSON CA 90746-1554

Maywood Mutual Water No. 1  
5953 Gifford Street  
HUNTINGTON CA 90255

Maywood Mutual Water No. 2  
Gustavo Villa – General Manager  
3521 E. Slauson Street  
MAYWOOD CA 90270  
[GustavonVilla@yahoo.com](mailto:GustavonVilla@yahoo.com)

Park Water Company  
P. O. Box 7002  
DOWNEY CA 90241-7002  
[PWCAdviceLetterService@parkwater.com](mailto:PWCAdviceLetterService@parkwater.com)

Orchard Dale County  
Water District  
13819 East Telegraph Road  
WHITTIER CA 90604

San Gabriel Valley Water  
11142 Garvey Avenue  
El Monte CA 91733  
[dadellosa@sgvwater.com](mailto:dadellosa@sgvwater.com)

Robert Kelley, Revenue Requirements  
Pico County Water District  
P. O Box 758  
PICO RIVERA CA 90660-0768

Tract 180 Mutual Water Co.  
4544 E. Florence Avenue  
CUDAHY CA 90201

Suburban Water Company  
1211 E. Center Court Drive  
COVINA CA 91772-5105

Water Replenishment District  
General Manager  
4040 Paramount Blvd.  
LAKEWOOD CA 90712-4127

Central Basin MWD  
Art Aguilar, General Manager  
6252 Telegraph Road  
COMMERCE CA 90040-2512

West Basin MWD  
Richard Nagel, General Manager  
17140 S. Avalon Blvd., Suite 210  
CARSON CA 90746-1296  
[richardn@westbasin.org](mailto:richardn@westbasin.org)

Gloria Molina – 1<sup>st</sup> District  
LA County Board of Supervisors  
500 West Temple  
LOS ANGELES CA 90012

Mark Ridley-Thomas – 2<sup>nd</sup> District  
LA County Board of Supervisors  
500 West Temple  
LOS ANGELES CA 90012  
[Markridley-thomas@bos.lacounty.gov](mailto:Markridley-thomas@bos.lacounty.gov)  
[kkatona@boslacounty.gov](mailto:kkatona@boslacounty.gov)

City Attorney/City Clerk  
City of Artesia  
18747 Clarksdale Avenue  
ARTESIA CA 90701

City Attorney/City Clerk  
City of Bell  
6330 Pine Avenue  
BELL CA 90201  
City Attorney - [Edward.lee@bbklaw.com](mailto:Edward.lee@bbklaw.com)  
City Clerk - [rvaldez@cityofbell.org](mailto:rvaldez@cityofbell.org)

City Attorney/City Clerk  
City of Bell Gardens  
7100 S. Garfield Avenue  
BELL GARDENS CA 90201

City Attorney/City Clerk  
City of Carson  
701 East Carson Street  
CARSON CA 90745

City Attorney/City Clerk  
City of Cerritos  
P. O. Box 3130  
CERRITOS CA 90703

City Attorney/City Clerk  
City of Compton  
205 South Willowbrook Avenue  
COMPTON CA 90220

City Attorney/City Clerk  
City of Cudahy  
5250 Santa Ana  
CUDAHY CA 90201

City Attorney/City Clerk  
City of Culver City  
9779 Culver Blvd.  
CULVER CITY CA 90230

City Attorney/City Clerk  
City of Downey  
P. O. Box 130  
DOWNEY CA 90241

City Attorney/City Clerk  
City of El Segundo  
350 Main Street  
EL SEGUNDO CA 90245

City Attorney/City Clerk  
City of Gardena  
1700 West 162nd Street  
GARDENA CA 90247  
[cityclerk@ci.gardena.ca.us](mailto:cityclerk@ci.gardena.ca.us)

City Attorney/City Clerk  
City of Hawaiian Gardens  
21815 Pioneer Blvd.  
HAWAIIAN GARDENS CA 90716  
[sunderwood@hgcity.org](mailto:sunderwood@hgcity.org)

City Attorney/City Clerk  
City of Hawthorne  
4460 West 126<sup>th</sup> Street  
HAWTHORNE CA 90714

City Attorney/City Clerk  
City of Huntington Park  
6550 Miles Avenue  
HUNTINGTON CA 90255

City Attorney/City Clerk  
City of Lakewood  
5050 No. Clark Avenue  
LAKEWOOD CA 90714



City Attorney/City Clerk  
City of La Mirada  
13700 La Mirada Blvd.  
LA MIRADA CA 90638

City Attorney/City Clerk  
City of Lawndale  
14717 Burin Avenue  
LAWNDALE CA 90260  
[wmiliband@awattorneys.com](mailto:wmiliband@awattorneys.com)

City Clerk  
City of Long Beach  
333 West Ocean Blvd.  
LONG BEACH CA 90802  
[cityclerk@longbeach.gov](mailto:cityclerk@longbeach.gov)

City of Los Alamitos  
3191 Katella  
LOS ALAMITOS CA 90720

City of Norwalk  
12700 Norwalk Blvd. - Room 5  
NORWALK CA 90650

City of Paramount  
16420 So. Colorado Ave.  
PARAMOUNT CA 90723

City of Santa Fe Springs  
11710 East Telegraph Rd.  
SANTA FE SPRINGS CA 90670  
[barbaraearl@santafesprings.org](mailto:barbaraearl@santafesprings.org)

City of South Gate  
8650 California Ave.  
SOUTH GATE CA 90280

County Clerk  
Rachel Matthews  
County of Los Angeles  
12400 Imperial Hwy., Room 5207  
NORWALK CA 90650  
[rmatthews@rrcc.lacounty.gov](mailto:rmatthews@rrcc.lacounty.gov)

County Clerk  
County of Orange  
10 Civic Center Plaza  
SANTA ANA CA 92702

County Counsel  
City of Orange  
10 Civic Center Plaza  
SANTA ANA CA 92702

County of LA Waterworks Dist.  
Attn: Mark Carney  
23533 West Civic Center Way  
MALIBU CA 90265  
[drydman@dpw.lacounty.gov](mailto:drydman@dpw.lacounty.gov)

Mr. Herschel T. Elkins  
Asst. Attorney General  
300 South Spring Street  
LOS ANGELES CA 90013

CA Dept. of General Services  
Office of Buildings and Grounds  
1304 "O" Street, Suite 300  
SACRAMENTO CA 95814

Maywood Mutual Water No. 3  
6151 Heliotrope Avenue  
MAYWOOD CA 90270-3418

Fred G. Yanney  
Fulbright & Jaworski, LLP  
555 South Flower Street, 4<sup>th</sup> Floor  
Los Angeles, CA 90071  
[fyanney@fulbright.com](mailto:fyanney@fulbright.com)

Ronald Moore  
Golden State Water Company  
630 East Foothill Boulevard  
SAN DIMAS CA 92773  
[rkmoore@gswater.com](mailto:rkmoore@gswater.com)

Keith Switzer  
Golden State Water Co.  
630 East Foothill Blvd.  
SAN DIMAS CA 92773  
[switzer@gswater.com](mailto:switzer@gswater.com)

Kendall H. Macvey, Esq.  
Best, Best & Krieger, LLP  
3750 University Avenue, Suite 300  
RIVERSIDE CA 92502-1028  
[Kendall.macvey@bbklaw.com](mailto:Kendall.macvey@bbklaw.com)

Selina Shek  
CPUC-Legal Division  
505 Van Ness Avenue  
SAN FRANCISCO CA 94102  
[sel@cpuc.ca.gov](mailto:sel@cpuc.ca.gov)

Nina Suetake  
TURN  
115 Sansome Street, Suite 900  
SAN FRANCISCO CA 94104  
[nsuetake@turn.org](mailto:nsuetake@turn.org)

Carl Wood  
Utility Workers Union of America  
10103 Live Oak Avenue  
Cherry Valley CA 92223  
[Carl.wood@verizon.net](mailto:Carl.wood@verizon.net)

Lisa Bilir  
CPUC - DRA  
505 Van Ness Avenue  
SAN FRANCISCO CA 94102-3298  
[lwa@cpuc.ca.gov](mailto:lwa@cpuc.ca.gov)

Victor Chan  
CPUC - DRA  
505 Van Ness Avenue  
SAN FRANCISCO CA 94102  
[vcc@cpuc.ca.gov](mailto:vcc@cpuc.ca.gov)

Yoke W. Chan  
CPUC - DRA, Room 3200  
505 Van Ness Avenue  
SAN FRANCISCO CA 94102

Maria Carmen Rocha  
DWA, Room 3106  
505 Van Ness Avenue  
SAN FRANCISCO CA 94102

Terence Shia  
DWA  
505 Van Ness Avenue  
SAN FRANCISCO CA 94102

Richard Smith  
ALJ Division  
505 Van Ness Avenue  
SAN FRANCISCO CA 94102

Jason M. Ackerman  
Best Best & Krieger, LLP  
3750 University Avenue, Suite 400  
RIVERSIDE CA 92501  
[jason.ackerman@bbklaw.com](mailto:jason.ackerman@bbklaw.com)

Jenny Darney-Lane  
Golden State Water Co.  
630 E. Foothill Blvd.  
SAN DIMAS CA 91773-9016  
[jadarneylane@gswater.com](mailto:jadarneylane@gswater.com)

John Garon  
Golden State Water Co.  
620 E. Foothill Blvd.  
SAN DIMAS CA 91773-9016  
[jgaron@gswater.com](mailto:jgaron@gswater.com)

Michael Mello  
OC Register  
[mmello@ocregister.com](mailto:mmello@ocregister.com)

Christine Mailloux  
TURN  
115 Sansome Street, Suite 900  
SAN FRANCISCO CA 94104  
[cmailloux@turn.org](mailto:cmailloux@turn.org)

Regina Costa  
TURN  
115 Sansome Street, Suite 900  
SAN FRANCISCO CA 94104  
[rcosta@turn.org](mailto:rcosta@turn.org)

Daniel Dominguez  
Utility Workers Union of America Local 246  
10355 Los Alamitos Blvd.  
LOS ALAMITOS CA 92673  
[Dand2847@aol.com](mailto:Dand2847@aol.com)

Joseph M. Karp, Esq.  
Winston & Strawn LLP  
101 California St., 39<sup>th</sup> Floor  
SAN FRANCISCO CA 94111  
[jkarp@winston.com](mailto:jkarp@winston.com)

