

PUBLIC UTILITIES COMMISSION

505 VAN NESS AVENUE
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March 8, 2019

Jeffrey T. Linam
Vice President of Rates & Regulatory
California-American Water Company
4701 Beloit Drive
Sacramento, CA 95838-2434

Dear Mr. Linam,

The Commission has approved California-American Water Company's Advice Letter No. 1223, filed on January 22, 2019, regarding authorization to Close Tax Act Memo, 2018 Tax Accounting Memo Accounts and Cost of Capital Memo Accounts and Establish two-way Tax Memo.

Enclosed are copies of the following revised tariff sheets for the utility's files:

P.U.C.	
Sheet No.	Title of Sheet
8881-W	Preliminary Statement, Summary Table (Continued)
8882-W	Preliminary Statement, (Continued)
8883-W	Table of Contents, (Page 1)

Please contact Bradley Leong at 415-703-2307, if you have any questions.

Thank you,

/s/ROBIN BRYANT

Robin Bryant
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January 22, 2019

ADVICE LETTER NO. 1223

TO THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

California-American Water Company (California American Water) (U210W) submits this advice letter, including the following tariff sheet applicable to all of its water customers.

<u>C.P.U.C. Sheet No.</u>	<u>Title of Sheet</u>	<u>Canceling Sheet No.</u>
8881-W	PRELIMINARY STATEMENT SUMMARY TABLE (continued)	8878-W
8882-W	PRELIMINARY STATEMENT (continued)	NEW
8883-W	TABLE OF CONTENTS (Page 1)	8880-W

Purpose:

The purpose of this advice letter is to comply with Ordering Paragraph 18 of Decision D.18-12-021. This advice letter will do the following:

1. Close the Tax Act Memorandum Account;
2. Close the 2018 Tax Accounting Memorandum Account;
3. Establish the two-way Tax Memorandum Account;
4. Record in the Tax Memorandum Account the balance of the 1) Excess Protected Accumulated Deferred Income Tax (ADIT) until the end of 2018, 2) bonus depreciation for those assets with uncertain eligibility statuses, and transfer the balances of the items recorded in the 2018 Tax Account Memorandum Account to the Tax Memorandum Account;
5. Close the Cost of Capital Memorandum Account

Background:

On December 22, 2017, the Tax Cut and Job Act (TCJA) was signed into law and became effective on January 1, 2018. As stated in D.18-12-021, the TCJA has provisions that impact California American Water's forecasted revenue requirements:

- (1) Reduction of the federal income tax from 35% to 21%;
- (2) Repeal of Internal Revenue Code Section 199, which eliminates the Domestic Production Activities Deduction (DPAD);

- (3) Elimination of accelerated bonus depreciation for plant assets acquired and placed in service after September 27, 2017; and
- (4) Increase to the portion of taxable income a water utility receives from advance deposits and contributions.

Following passage of the TCJA, the Commission requested all Class A and B water and sewer utilities create a 2018 Tax Accounting Memorandum Account. As noted in D.18-12-021, the 2018 Tax Accounting Memorandum Account was established to track the impacts of the TCJA.

The federal corporate income tax rate reduction significantly decreased California American Water's deferred income tax liability.. Because the tax rate change reduced California American Water's deferred income taxes, California American Water has a net excess reserve in its deferred tax account, the ADIT. The net excess reserve will be credited to customers. Excess ADIT can be divided into two categories: Excess Protected ADIT and Excess Unprotected ADIT.

In D.18-12-021, p.132, the Commission authorized Cal-Am to:

record in the two-way Tax Memorandum Account (1) the Excess Protected ADIT until the end of 2018, and (2) bonus depreciation for the limited assets where eligibility for bonus depreciation is uncertain because construction for them began or a contract for them was signed before the September 27, 2017 date. Cal-Am shall record these items in separate subaccounts in the two-way Tax Memorandum Account described above. Cal-Am shall also transfer the balances of these items recorded in the 2018 Tax Accounting Memorandum Account to the Tax Memorandum Account

D.18-12-021, p.130, also directed California American Water to "establish a two-way Tax Memorandum Account to track any revenue differences resulting from the differences in the income tax expense authorized in the GRC proceedings and the tax expenses it incurs."

D.18-12-021, p.202, additionally stated that the Cost of Capital Memorandum Account is no longer needed because its purpose is to "track the difference between current rates based on California American Water's most recently authorized cost of capital, and rates based on the new cost of capital to be adopted in a final decision D.18-03-005."

Ordering Paragraph 18 of D.18-12-021 further provides:

18. Within 30 days of the issuance of this decision, California American Water Company shall file a Tier 2 advice letter with the Water Division, with an effective date of January 1, 2018. The advice letter shall: (1) Close the Tax Act Memorandum Account, (2) Close the 2018 Tax Accounting Memorandum Account, (3) Establish the two-way Tax Memorandum Account, (4) Transfer the balance for the Excess Protected Accumulated Deferred Income Tax and bonus depreciation for those assets with uncertain eligibility statuses from the 2018 Tax Accounting Memorandum Account to the two-way Tax Memorandum Account, and (5) Close the Cost of Capital Memorandum Account.

Request:

In compliance with Decision D.18-12-021 California American Water requests, through this advice letter, authorization to close the Tax Act Memorandum Account, the 2018 Tax Accounting Memorandum Account and the Cost of Capital Memorandum Account. The reduced revenue requirement captured in the 2018 Tax Accounting Memorandum Account due to TCJA and subsequently transferred to the Tax Memo Account will eventually be factored into the interim rate calculation for 2018 rates as it was reflected in the authorized revenue requirement per D.18-12-021.

In addition, per D.18-12-021, California American Water requests the creation of a two-way Tax Memorandum Account (TMA). The TMA will track any revenue differences resulting from the differences in the income tax expense authorized in the GRC proceedings and the tax expenses incurred. This account will have three separate subaccounts detailing the differences between the tax expenses authorized and the tax expenses incurred, resulting from:

- (1) Net revenue changes;
- (2) Mandatory tax law changes, tax accounting changes, tax procedural changes, or tax policy changes; and
- (3) Elective tax changes, tax accounting changes, tax procedural changes, or tax policy changes.

The account shall remain open and the balance in the account shall be reviewed in every subsequent GRC proceeding until a Commission decision closes the account.

Additionally, the TMA will track the Excess Protected ADIT until the end of 2018 and the bonus depreciation for the limited assets where eligibility for bonus depreciation is uncertain because construction began on or a contract was signed before the September 27, 2017. Cal-Am shall record these items in separate subaccounts in the TMA. California American Water shall also transfer the balance of items recorded in the 2018 Tax Accounting Memorandum Account to the Tax Memorandum Account.

Tier Designation:

This advice letter is submitted pursuant to General Order No. 96-B and D.18-12-021 and is designated as a Tier 2 filing.

Effective Date:

California American requests an effective date of February 22, 2019.

RESPONSE OR PROTEST¹

Anyone may submit a response or protest for this AL. When submitting a response or protest, **please include the utility name and advice letter number in the subject line.**

A **response** supports the filing and may contain information that proves useful to the Commission in evaluating the AL. A **protest** objects to the AL in whole or in part and must set forth the specific grounds on which it is based. These grounds² are:

¹ G.O. 96-B, General Rule 7.4.1

² G.O. 96-B, General Rule 7.4.2

- (1) The utility did not properly serve or give notice of the AL;
- (2) The relief requested in the AL would violate statute or Commission order, or is not authorized by statute or Commission order on which the utility relies;
- (3) The analysis, calculations, or data in the AL contain material error or omissions;
- (4) The relief requested in the AL is pending before the Commission in a formal proceeding; or
- (5) The relief requested in the AL requires consideration in a formal hearing, or is otherwise inappropriate for the AL process; or
- (6) The relief requested in the AL is unjust, unreasonable, or discriminatory, provided that such a protest may not be made where it would require relitigating a prior order of the Commission.

A protest may not rely on policy objections to an AL where the relief requested in the AL follows rules or directions established by statute or Commission order applicable to the utility. A protest shall provide citations or proofs where available to allow staff to properly consider the protest.

DWA must receive a response or protest via email (**or** postal mail) within 20 days of the date the AL is filed. When submitting a response or protest, **please include the utility name and advice letter number in the subject line.**

The addresses for submitting a response or protest are:

Email Address:

Water.Division@cpuc.ca.gov

Mailing Address:

CA Public Utilities Commission
Division of Water and Audits
505 Van Ness Avenue
San Francisco, CA 94102

On the same day the response or protest is submitted to DWA, the respondent or protestant shall send a copy of the protest to Cal-Am at:

Email Address:

Kamilah.Jones@amwater.com

Mailing Address:

4701 Beloit Drive
Sacramento, CA 95838

sarah.leeper@amwater.com

555 Montgomery Street, Suite 816
San Francisco, CA 94111

Jonathan.Morse@amwater.com

4701 Beloit Drive
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Cities and counties that need Board of Supervisors or Board of Commissioners approval to protest should inform DWA, within the 20 day protest period, so that a late filed protest can be entertained. The informing document should include an estimate of the date the proposed protest might be voted on.

REPLIES³

³ G.O. 96-B, General Rule 7.4.3

The utility shall reply to each protest and may reply to any response. Any reply must be received by DWA within five business days after the end of the protest period, and shall be served on the same day on each person who filed the protest or response to the AL.

The actions requested in this advice letter are not now the subject of any formal filings with the California Public Utilities Commission, including a formal complaint, nor action in any court of law.

This filing will not cause the withdrawal of service, nor conflict with other schedules or rules.

If you have not received a reply to your protest within 10 business days, please contact Kamilah Jones at (916) 568-4232.

CALIFORNIA-AMERICAN WATER COMPANY

/s/ Jeffrey T. Linam

Jeffrey T. Linam
Vice President of Rates & Regulatory

PRELIMINARY STATEMENT
Summary Table

Sheet 3

Reference	Account	Tariff
BJ	Tax Cuts and Jobs Act Memorandum Account	8717-W
BK	General Rate Case Interim Rate True-up Memorandum Account	8751-W
BL	Cost of Capital Memorandum Account	8756-W
BM	MPWSP Phase 1 Project Cost Memorandum Account (PCMA)	XXXX-W
BN	MPWSP Construction Fund Charge Memorandum Account (CFMA)	XXXX-W
BO	MPWSP Operations and Maintenance Memorandum Account (MOMMA)	XXXX-W
BP	Monterey County District Leak Adjustment Balancing Account	8879-W
BQ	Tax Accounting Memorandum Account (TMA)	8882-W

(Continued)

(TO BE INSERTED BY UTILITY)	ISSUED BY	(TO BE INSERTED BY C.P.U.C.)
Advice 1223	J. T. LINAM	Date Filed <u>01/22/2019</u>
Decision	DIRECTOR - Rates & Regulatory	Effective <u>02/22/2019</u>
		Resolution _____

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