



Memorandum

TO: Honorable Mayor &
City Council

FROM: Toni J. Taber, CMC
City Clerk

SUBJECT: The Public Record
November 10, 2021 – November 23, 2021

DATE: December 1, 2021

ITEMS FILED FOR THE PUBLIC RECORD

Letters from Boards, Commissions, and Committees

Letters from the Public

1. Letter from Paul (Chale) Soto, dated November 12, 2021, regarding: Public Record.
2. Letter from Chale Soto, dated November 13, 2021, regarding: Fwd: Equity in Government/Public Record.
3. Letter from K Panikka, dated November 19, 2021, regarding: "Safety" spilling over from "Safe" RV parking site!. Video attachment is available upon request from the City Clerk's Office.
4. Letter from San José Water Regulatory Affairs, dated November 23, 2021, regarding: San Jose Water Company Advice Letter 571.

Toni J. Taber, CMC
City Clerk

Public Record

Chale Soto <[REDACTED]>

Fri 11/12/2021 5:55 PM

To: Rules and Open Government Committee Agendas <rulescommitteeagenda@sanjoseca.gov>

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Ignorance is great worst Enemy of the People.The California Textbooks must be Changed.Removal of the Statue was never about Fallon.It is and Always Has Been to Ammend the truth about the Tragedies Extermination and Enslavement of Natives All Across California.The pain experienced by My Community 35 yes ago was never ever directed at Fallon and to suggest otherwise demonstrates a complete lack of understanding or Appreciation of what has happened to Mexicans and Natives.

The San Jose City Council needed scholars professors to affirm for them what is embedded in Our Oral Documented Histories???Yet San Jose will Practice Ostentatious public displays of Humility before the Chinese??Both tragedies that befell both groups flow from the Same Source.The difference is that There is Documented Decapitations paid for by State of California at \$5 per head (refer to San Jose Historical Context Document)and that the Mexicans/Natives are both Indigenous to California.Chinese were not at that time (1840-1882)

So Certain Members of Council would feel more compelled to apologize and acknowledge San Jose's conspiratorial motives to destroy Chinatown,Yet feel absolutely NO sense of humanity humility desire need to Explicitly apologize to Mexicans who From That time forward were IMMIGRANTS in their Lwn Land.???

All of those Children placed in Cages were put there cause they are Immigrants.That Idea never existed here until WAR was Declared ..Yet Mexicans on this Council never once acknowledged That Historical Injustice ???The only reason why we have the Idea of a Mexican Immigrant is because of that Statue.

The Council Has an opportunity to do the Right Just Moral act and Vindicate the spirit that has haunted the Native and Mexican Since...Or Council can Choose to do nothing and let that Petty Condescending Odious Document stand.We All know now Chinese Come first when it comes to Atonement.Mexicans Chicanos Our City refuses to acknowledge REDLINING and all the Systematic wealth deprivation poor schools neglect Park deficits community centers San Jose took from us.Then blamed us for it.The schools humiliated violently attacked Mexicans for speaking Spanish .Ask Sophie Mendoza Ernestina Garcia Consuelo Rodriguez Raquel Silva Las Mujeres De Aztlan..Ask them they know because they Protected the Barrio and Children.

If The Mexican And Native Community can't rcv Justice Vindication and Public Apology on par with the Chinese,With this many Mexicans on the Council.???The Mexican will be banished to a perpetual Injustice and not know why.Political Expediency was more valuable and important then the Soul and Generational Trauma he experienced....Live with that San Jose.I have been since 1767 when My People were enslaved to build Mission San Diego.The Muewekma have their vindication and that is just.I just would have appreciated their support in ensuring that the document produced by the City Reflected

The Mexican Chicano experience..I have been doing it on Muewekma behalf at Charter mtgs and Publically.

Hijo de Los Campesinos de Sal Si Puedes,
Paul Soto.

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Fwd: Equity in Government/Public Record

Chale Soto <[REDACTED]>

Sat 11/13/2021 5:03 AM

To: Rules and Open Government Committee Agendas <rulescommitteeagenda@sanjoseca.gov>

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----- Forwarded message -----

From: **Chale Soto** <[REDACTED]>

Date: Wed, Aug 4, 2021, 8:10 AM

Subject: Equity in Government

To: <[REDACTED]>

As A 5th 6th Generation San Josean who is at every single council rules committee, Police reform committee, arguing FOR EQUITY, I respectfully ask you and your Homeboys to not use Equity when your talking about racial equality. They are not the same. You confuse the public. You get people to think Equity means everyone is included. It does not. It means that a concrete Policy measure does 2 things

1. Acknowledge that in past Inequities existed in resource allocation due to Redlining, Racial Discriminatory practice that deprived a population of something they deserved but were denied.
2. The concrete policy is laid out in a way that balances this inequity with Equity meaning that a disproportionate or specific assignment of resources are allocated for a specific purpose for a specific population that will not necessarily be applied across board Equally. Why? To balance past resource allocations that clearly created deficits.

Your article is about Tokenism. Unless Planning Commission as a whole specifically approved or disapproved a request and based their decision specifically upon the basis of EQUITY?? It is pure Tokenism. I am skeptical about current appointees because they have shown nothing. So to say they represent Equity is incorrect and inappropriate. I suffered the Generational consequences of Redlining and Discrimination so I know of that which I speak.

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Fw: "Safety" spilling over from "Safe" RV parking site!

Agendadesk <Agendadesk@sanjoseca.gov>

Fri 11/19/2021 11:17 AM

To: Rules and Open Government Committee Agendas <rulescommitteeagenda@sanjoseca.gov>

From: Gregory, Barbara <Barbara.Gregory@sanjoseca.gov>**Sent:** Friday, November 19, 2021 11:16 AM**To:** Agendadesk <Agendadesk@sanjoseca.gov>**Subject:** Fw: "Safety" spilling over from "Safe" RV parking site!

Thank You,

Barb Gregory**Analyst II****Office of the City Clerk****200 E Santa Clara St FL T-14****San Jose, CA 95112****Fax:** [REDACTED]**e-mail: barbara.gregory@sanjoseca.gov****[How is our service? Please take our short survey.](#)**

From: k panikka <[REDACTED]>**Sent:** Friday, November 19, 2021 10:12 AM**To:** david.sykes@sanjoseca.gov <david.sykes@sanjoseca.gov>; Burton, Chris <Christopher.Burton@sanjoseca.gov>; Morales-Ferrand, Jacky <Jacky.Morales-Ferrand@sanjoseca.gov>; Liccardo, Sam <sam.liccardo@sanjoseca.gov>; Jones, Chappie <Chappie.Jones@sanjoseca.gov>; Jimenez, Sergio <sergio.jimenez@sanjoseca.gov>; Peralez, Raul <Raul.Peralez@sanjoseca.gov>; Cohen, David <David.Cohen@sanjoseca.gov>; Carrasco, Magdalena <Magdalena.Carrasco@sanjoseca.gov>; Davis, Dev <dev.davis@sanjoseca.gov>; Esparza, Maya <Maya.Esparza@sanjoseca.gov>; Arenas, Sylvia <sylvia.arenas@sanjoseca.gov>; Foley, Pam <Pam.Foley@sanjoseca.gov>; Mahan, Matt <Matt.Mahan@sanjoseca.gov>; ott [REDACTED] <ott [REDACTED]>

Ho, Wendy <[REDACTED]>

Hughey, Rosalynn <Rosalynn.Hughey@sanjoseca.gov>; Brown, Stacey <Stacey.Brown@sanjoseca.gov>; District4 <District4@sanjoseca.gov>; [REDACTED] <[REDACTED]> City Clerk

<city.clerk@sanjoseca.gov>; Nguyen, Lam <Lam.Nguyen@sanjoseca.gov>; Safe Parking

<Safe.Parking@sanjoseca.gov>; Sheena Madan <[REDACTED]> Reed, Jim <Jim.Reed@sanjoseca.gov>;

Klein, Nanci <Nanci.Klein@sanjoseca.gov>

Subject: "Safety" spilling over from "Safe" RV parking site!

[External Email]

Hi Stacy,

The number one concern of the families in this neighborhood after you moved this "safe" RV park into our community was **safety**. I bet you, you knew that the RV park would be anything but safe, that is why you tried marketing it to us with "safe" in the name of it.

Please see attached photo. A vehicle **without registration** that was INSIDE the park is now on our streets. AFAIK, this is a non operational vehicle. So, it looks like the city towed it from inside the park and put it on our streets! And, the broken, patched up window is a perfect invitation - please read wikipedia! https://en.wikipedia.org/wiki/Broken_windows_theory. THANKS!

This park is far from SAFE. Over and above that, as evidenced by video (attached), city has not lived up to the promise of 24/7 manned security. This was the PRIMARY promise that Mr. Cohen made personally to the residents at the meeting on Sep 3 in the park.

Mayor Liccardo boasted that he has a similar RV park near his home. But it is 5 blocks away from his home. This 71 Vista Montana park **shares a boundary wall with us!** Let us make 5 blocks the defacto standard for setback from an RV encampment that the city places in a neighborhood. I think the mayor agreed to this when he made that comment.

THANKS AGAIN, HAPPY THANKS GIVING

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Fw: San Jose Water Company Advice Letter 571

Agendadesk <Agendadesk@sanjoseca.gov>

Tue 11/23/2021 2:58 PM

To: Rules and Open Government Committee Agendas <rulescommitteeagenda@sanjoseca.gov>

From: City Clerk <city.clerk@sanjoseca.gov>**Sent:** Tuesday, November 23, 2021 1:08 PM**To:** Agendadesk <Agendadesk@sanjoseca.gov>**Subject:** FW: San Jose Water Company Advice Letter 571

From: Regulatory Affairs <[REDACTED]>**Sent:** Tuesday, November 23, 2021 11:19 AM**To:** Regulatory Affairs <[REDACTED]> Chemeketa Mutual Water Company

<[REDACTED]> City of Cambell Office of the City Clerk <[REDACTED]>

City of Campbell <[REDACTED]> City of Cupertino <[REDACTED]> City of Cupertino

Office of the City Clerk <[REDACTED]>; City of Monte Sereno <[REDACTED]>

<[REDACTED]> City of Monte Sereno Office of the City Clerk

<[REDACTED]> CAO Main <[REDACTED]> City Clerk

<city.clerk@sanjoseca.gov>; City of Santa Clara <[REDACTED]> City of Santa Clara Office of the

City Clerk <[REDACTED]> City of Saratoga <[REDACTED]> County of Santa Clara

<[REDACTED]> Couty of Santa Clara Office of the County Clerk

<[REDACTED]> Public Advocates Office <[REDACTED]> State of

California <[REDACTED]> State Water Resources Control Board Division of Drinking Water

<[REDACTED]> Town of Los Gatos <[REDACTED]> Town of Los Gatos Office of the

Town Clerk <[REDACTED]> Valley Water - COO <[REDACTED]>

Subject: San Jose Water Company Advice Letter 571

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[External Email]

Good Afternoon All,

Please see attached for San Jose Water Company Advice Letter 571 (Debt Issuance Cost Amortization) filed with the California Public Utilities Commission today.

Regards,

SJW Regulatory Affairs

Office: [REDACTED] | **Email:** [REDACTED]

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**CALIFORNIA PUBLIC UTILITIES COMMISSION
DIVISION OF WATER AND AUDITS**

Advice Letter Cover Sheet

Utility Name: San Jose Water Company

Date Mailed to Service List: 11/23/21

District: N/A

CPUC Utility #: U-168-W

Protest Deadline (20th Day): 12/13/21

Advice Letter #: 571

Review Deadline (30th Day): 12/23/21

Tier ☐ 1 ☒ 2 ☐ 3 ☐ Compliance

Requested Effective Date: 12/23/2021

Authorization D.16-11-016 and D.10-09-026

Rate Impact: \$0
\$0%

Description: Debt Issuance Cost Amortization

The protest or response deadline for this advice letter is 20 days from the date that this advice letter was mailed to the service list. Please see the "Response or Protest" section in the advice letter for more information.

Utility Contact: John Tang

Utility Contact: Nanci Tran

Phone: [REDACTED]

Phone: [REDACTED]

Email: [REDACTED]

Email: [REDACTED]

DWA Contact: Tariff Unit

Phone: [REDACTED]

Email: [REDACTED]

DWA USE ONLY

DATE

STAFF

COMMENTS

[] APPROVED

[] WITHDRAWN

[] REJECTED

Signature: _____

Comments: _____

Date: _____



San Jose, CA 95110-2131

November 23, 2021

Public Utilities Commission
of the State of California

San Francisco, CA 94102

Advice Letter No. 571

San Jose Water Company (U-168-W) (SJWC) hereby transmits for filing the following request for approval:

SJWC requests by this advice letter the Commission's permission to amortize the as yet unamortized portion of its 2010 Private Activity Bond issuance costs as part of its cost of servicing a newly issued Senior Note over the 30-year term of the new Senior Note.

Background

The Uniform System of Accounts for Class A Water Utilities, as revised by the Commission's Decision 16-11-016 effective no later than January 1, 2018, provides, at page A20, in Paragraph 6.E., under the heading Balance Sheet Accounts, Instructions for Discount, Expense and Premium on Long-Term Debt,

When the redemption of one issue or series of bonds or other long-term obligations is financed by another issue or series before the date of maturity of the first issue, any unamortized discount, expense or premium on the first issue and any premium paid or discount earned on re-acquirement shall be debited or credited, as appropriate, to Account 414, Miscellaneous Debits to Surplus, or Account 401, Miscellaneous Credits to Surplus, provided, however, that if the utility desires to amortize any of the discount, expense, or premium associated with the issuance or redemption of the first issue over a period subsequent to the date of redemption, the permission of the Commission must be obtained.

Because of the historically low interest rates currently available to SJWC for issuance of long-term debt, SJWC has an opportunity to achieve a significant reduction in its cost of borrowed capital by refinancing the \$50,000,000 in outstanding principal of its 2010 Private Activity Bond Debt (PAB). It is appropriate for SJWC to recover the unamortized portion of the 2010 PAB issuance costs as part of the cost of servicing the newly issued Senior Note over the 30-year term of the new Senior Note.

The memorandum and schedule provided as Attachments A and B, respectively, provide further background and demonstrate the annual savings SJWC anticipates achieving by the planned refinancing of the 2010 PAB. Attachment B shows the substantially reduced interest expense associated with the new Senior Note as compared to the 2010 PAB. Attachment B also shows that transferring the unamortized portion of the 2010 PAB issuance costs to the new Senior Note issuance and amortizing such costs along with the new Senior Note issuance costs over the 30-year term of the new Senior Note result in a net annual pre-tax savings of \$1,040,875.

The Commission has previously authorized Class A water utilities to amortize costs associated with the redemption of long-term debt before the date of maturity of the first issue ratably over the remaining life of the replacement obligation. For example, in an application filed in 2010, California Water Service Company (CalWater) asked the Commission's permission to amortize costs associated with redeeming long-term debt before the date of maturity of the first issue ratably over the remaining life of the replacement obligation. CalWater explained that such early redemption would lower its debt costs for the benefit of ratepayers. The Commission agreed that "customers benefit from the lower financing costs over the life of the replacement obligation," and so granted CalWater's request "as this matches the benefits of an obligation with the costs." *Re California Water Service Company*, Decision (D.) 10-09-026. The Commission authorized CalWater to "[a]mortize any discount, expense, or premium associated with the issuance or redemption of its long-term obligations before the date of maturity of the first issue ratably over the remaining life of the replacement obligation." D.10-09-026, Ordering Paragraph 1.

Request

In order to achieve the reduced cost of long-term debt indicated above and in accordance with the requirements of the Uniform System of Accounts for Class A Water Utilities, SJWC requests by this filing the Commission's permission to amortize the as yet unamortized portion of its 2010 PAB issuance costs as part of its cost of servicing the newly issued Senior Note over the 30-year term of the new Senior Note.

Effective Date

In planning to refinance its 2010 PAB at a substantially reducing borrowing cost, SJWC is similarly situated in all material requests to the circumstances addressed by CalWater in proposing the ratable recovery of financing costs that the Commission approved in D.10-09-026. Accordingly, pursuant to General Order 96-B, Water Industry Rules 7.3.2(7) and 8.2, SJWC submits the present request as a Tier 2 advice letter. SJWC therefore asks that the Commission grant the requested permission effective as of December 23, 2021, 30 days after the filing of this advice letter.

Protests and Responses

Anyone may respond to or protest this advice letter. A response does not oppose the filing but presents information that may prove useful to the Commission in evaluating the advice letter. A protest objects to the advice letter in whole or in part and must set forth the specific grounds on which it is based. These grounds may include the following:

- (1) The utility did not properly serve or give notice of the advice letter;
- (2) The relief requested in the advice letter 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 advice letter contain material error or omissions;
 - (4) The relief requested in the advice letter is pending before the Commission in a formal proceeding;
 - (5) The relief requested in the advice letter requires consideration in a formal hearing, or is otherwise inappropriate for the advice letter process; or
 - (6) The relief requested in the advice letter is unjust, unreasonable, or discriminatory (provided that such a protest may not be made where it would require re-litigating a prior order of the Commission).

A response or protest must be made in writing or by electronic mail and must be received by the Water Division within 20 days of the date this advice letter is filed. The address for mailing or delivering a protest is:

Tariff Unit, Water Division, 3rd floor
California Public Utilities Commission,
[REDACTED]
San Francisco, CA 94102
[REDACTED]

On the same date, the response or protest is submitted to the Water Division, the respondent or protestant shall send a copy of the protest by mail to us, addressed to:

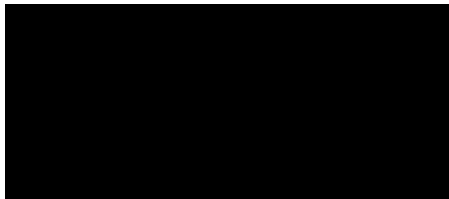
Regulatory Affairs
San Jose Water Company
[REDACTED]
San Jose, California 95196
Fax [REDACTED]
[REDACTED]

The advice letter process does not provide for any responses, protests or comments, except for the utility's reply, after the 20-day comment period.

In compliance with Paragraph 4.3 of General Order 96-B, a copy of this advice letter has been mailed to all interested and affected parties as detailed in Attachment C.

There are currently no Advice Letters pending before the Commission. This filing will not cause the withdrawal of service nor conflict with other schedules or rules.

Very truly yours,



/s/JOHN TANG
Vice President of Regulatory Affairs

Enclosures

SAN JOSE WATER COMPANY

ADVICE LETTER NO. 571

ATTACHMENT A

MEMORANDUM

Background

In June of 2010, San Jose Water Company (the Company) entered into a Loan Agreement with the California Pollution Control Financing Authority (the Authority Loan) relating to \$50,000,000 of California Pollution Control Authority Revenue Bonds, Series 2010A (the Revenue Bonds).

Proceeds from the Authority Loan were used to finance a portion of the cost of (i) improvements to the structures and facilities that are integral to the supply of water throughout the water supply system (the Water System), including the replacement of wells, storage tanks, reservoir, motor control center, pump motors, water treatment equipment and pump stations, (ii) improvements to the distribution system, including replacement of existing distribution mains, and (iii) the acquisition of equipment for the Water System, including hydrants, meters and related installation, facility retirements and customer information system; all located in one or more of the following areas: the Borrower's certificated service area in portions of the Cities of San Jose, Santa Clara, Cupertino, Campbell, Saratoga, Monte Sereno and Los Gatos and contiguous areas in the County of Santa Clara, California.

The term of the Authority Loan is coincident with the length of time the Revenue Bonds are outstanding or the Revenue Bond Trustee holds repayment money under the Bond Indenture. The Authority Loan principal and interest payments are similarly tied to the Revenue Bonds and are equal to the amount payable on the next Bond payment for as long as the Revenue Bonds are outstanding, as provided in the Bond Indenture Agreement.

The Bond Indenture Agreement requires interest only payments at a rate of 5.10% per year through the maturity date of June 2040. The Bond Indenture Agreement also includes an optional redemption provision such that on any date on or after June 1, 2020, the bonds may be redeemed, in whole or in part, at a redemption price equal to 100% of the principal amount, without premium, plus any accrued but unpaid interest.

Current Initiative

With the current low rate interest environment, the Company is able to cause redemption of the Revenue Bonds and refinance the \$50,000,000 Authority Loan at a significantly lower interest rate (estimated at 3.00% per annum) without incurring an early redemption premium. Refinancing the Authority Loan/Revenue Bonds would lower the interest rate by 2.10%, generating a significant ratepayer benefit. After debt issuance costs, the anticipated pre-tax annual savings from the Authority Loan/Revenue Bond refinancing is estimated to be approximately \$1,041,000 per year. The total pre-tax savings over the remaining 19 year Authority Loan/Revenue Bond term is estimated to be approximately \$19,780,000. The annual and total savings include capitalization of remaining unamortized issuance cost on the Authority Loan/Revenue Bond plus issuance costs of the new debt. Attachment B demonstrates the savings calculations.

Guidance

Per CPUC Uniform System of Accounts for Class A Water Utilities dated January 2018, page A-20, Paragraph E:

When the redemption of one issue or series of bonds or other long-term obligations is financed by another issue or series before the date of maturity of the first issue, any unamortized discount, expense or premium on the first issue and any premium paid or discount earned on re-acquirement shall be debited or credited, as appropriate, to Account 414, Miscellaneous Debits to Surplus, or Account 401, Miscellaneous Credits to Surplus, provided, however, that if the utility desires to amortize any of the discount, expense, or premium associated with the issuance or redemption of the first issue over a period subsequent to the date of redemption, the permission of the Commission must be obtained.

Request

The unamortized debt issuance cost on the existing Authority Loan/Revenue Bond arrangement is estimated to be \$529,000 as of December 1, 2021. Should the Company elect to refinance the Authority Loan/Revenue Bond before the date of maturity (2040), the Company would be required to expense these unamortized costs to the Miscellaneous Debits to Surplus account unless the Commission permits their amortization over a subsequent period. The Company desires to amortize these costs over the life of the new debt issued to redeem the Authority Loan/Revenue Bond and is requesting Commission permission to do so.

SAN JOSE WATER COMPANY

ADVICE LETTER NO. 571

ATTACHMENT B

Annual Interest on 2010 Private Activity Bond (2010 PAB)

2010 PAB outstanding principal	\$	50,000,000	
2010 annual interest rate		5.10%	
2010 PAB annual interest	\$	<u>2,550,000</u>	\$ 2,550,000

2010 PAB Issuance Cost Amortization

Outstanding 2010 PAB principal	\$	50,000,000	
Unamortized issuance costs (12/1/2021)	\$	529,003	
Remaining 2010 PAB term		19 yrs	
Remaining annual amortization costs	\$	<u>27,842</u>	\$ 27,842
Annual 2010 PAB debt cost			\$ <u>2,577,842</u>

Annual Interest on Proposed New Senior Note

Proposed new debt principal	\$	50,000,000	
Estimated interest rate (annual)		3.0%	
Estimated annual interest	\$	<u>1,500,000</u>	\$ 1,500,000

Proposed New Senior Note Issuance Cost Amortization

Proposed new debt principal	\$50,000,000	
Issuance costs rate	1.16%	
Estimated issuance costs	\$ 580,000	
Remaining unamortized 2010 PAB issuance costs	\$ 529,003	
Total estimated issuance cost*	\$ 1,109,003	
Proposed new senior note term	30 yrs	
Annual new issuance amortization	<u>\$36,967</u>	\$36,967
Annual proposed new senior note debt costs		\$ <u>1,536,967</u>
Net annual pre-tax debt cost savings*		\$ <u>1,040,875</u>

* Includes amortization of remaining capitalized 2010 PAB issuance cost as part of the new senior debt issuance.

SAN JOSE WATER COMPANY

ADVICE LETTER NO. 571

ATTACHMENT C

**SAN JOSE WATER COMPANY (U-168-
W) ADVICE LETTER 571 SERVICE LIST**

Big Redwood Park Water
Brush & Old Well Mutual Water Company
Cal Water
City of Campbell
City of Cupertino City Attorney
City of Cupertino Director of Public Works
City of Milpitas
City of Milpitas
City of Monte Sereno
City of Monte Sereno
City of Santa Clara
City of San Jose
City of Saratoga
County of Santa Clara
DB Davis
Dept. of Water Resources, Safe Drinking Water Office
Valley Water
Gillette Mutual Water Company
Gillette Mutual Water Company
Gillette Mutual Water Company
Great Oaks Water
Great Oaks Water
Cal Water
James Hunter
City of Cupertino
Public Advocates Office
Public Advocates Office
Mountain Springs Mutual Water Co.
Mt. Summit Mutual Water Company
Oakmount Mutual Water Company
Patrick Kearns MD
Raineri Mutual Water Company
Ridge Mutual Water Company
Rishi Kumar
San Jose Mercury News
Valley Water
Valley Water
Saratoga Heights Mutual Water Company
SouthWest Water Company
Stagecoach Mutual Water Company
Summit West
Summit West
Town of Los Gatos Dir. of Public Works
WRATES
Villa Del Monte

jeffrey.provenzano@sanjoseca.gov