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EXHIBIT F

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COMPARISON EXHIBIT EXPLAINING DIFFERENCES
BETWEEN THE PROPOSED APPLICATION AND APPLICATION

NO.	DOCUMENT	REFERENCE	SHEET TITLE/ ITEM NUMBER	DIFFERENCE / EXPLANATION	IMPACT ON 2021 REVENUE REQUIREMENT
1.	Application	Page 1	I. Statement of Relief Sought	Update revenue requirement amounts and percentages for years 2021 through 2020.	n/a
2.		Page 2	I. Statement of Relief Sought	Update comparison of revenue requirement, rate base, and operating expenses amounts and percentages for test year and recorded year 2018.	n/a
3.		Page 3	II. Necessity for General Rate Relief	Update increased payroll amount from \$2.4 million to \$2.456 million.	n/a
4.		Page 3	II. Necessity for General Rate Relief	Update increased parent company allocation expense from \$865,000 to \$773,000.	n/a
5.		Pages 5 - 6	III. List of Contentious Issues	Add plant 201 Treatment Plant issue.	n/a
6.		Page 9	III. List of Contentious Issues	Update revenue requirement impacts for revised capital expenditures for years 2021 and 2022 from \$2,810,000 and \$5,662,000 to \$2,862,000 and \$5,489,000, respectively. Also update total company funded capital expenditures for years 2021 and 2022 from \$40,706,000 and \$43,558,000 to \$41,485,000 and \$52,614,000, respectively.	n/a
7.		Page 11	III. List of Contentious Issues	Reduce revenue requirement impacts related to parent company rate base for 2018 and 2019 from -\$439,000 and -\$143,000 to -\$588,000 and -\$279,000, respectively.	n/a

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8.	Application	Page 16	V. Special Requests	Update parent company rate base offset for deferred recovery, and amortize the net under collection balance from \$69,118 to \$125,951.	n/a
9.		Page 28	X. Exhibits and Testimony	Add Exhibit F - Comparison exhibit explaining the differences between the proposed application and the application.	n/a
10.		Exhibit B - Notice to Customers	Pages 1 - 2	Update amounts and percentages for years 2021 through 2023 to reflect the changes in revenue requirements.	n/a
11.		Exhibit D - Year 2020 Tariffs Rate Schedules	All	Tariff rate schedules effective January 1, 2020.	n/a
12.		Exhibit E - Proposed Test Year 2021 Tariffs	All rate schedules	Update tariff sheets related to water rates.	n/a
13.		Result of Operations for Test	Page 1-1	1.3 Overview of Reports	Reduce revenue requirement amounts and percentages for years 2021 through 2023.
14.	Years Ending December 31, 2021 and 2022, and	Page 2-3	2.2 Proceedings before the Commission	Add advice letter 344-W and its status.	n/a
15.	Attrition Year 2023	Page 5-1	5.2 Payroll Expenses	Add explanation related to incentive compensation for years 2020 and 2021.	n/a

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16.	Result of Operations for Test Years Ending December 31, 2021 and 2022, and Attrition Year 2023	Page 8-1	8 Chapter - Rate Base	Reduce parent company rate base for deferred offset.	n/a
17.		Page 8-3	8.8 Deferred Federal Income Taxes Associated with Taxable Advances and Contributions	Add an explanation of Contributions related to Tax Cuts and jobs Act.	n/a
18.		Page 13-1	13 Chapter - Water Quality issues	Correct witness' name from Stephen B. Johnson to Jocelyn Padilla.	n/a
19.		Various	Various	Update Tables to reflect the changes in revenue requirements.	n/a
20.	Direct Testimony of Jeff Farney		Page 9, A4. lines 18-19	Reflect deferred parent company rate base offset recovery.	n/a
21.	Direct Testimony of Jorge Lopez		Page 24	Update projects Plant 507 R-1 Reservoir Rehabilitation, Orsa & Mart pipeline, and Glenhope & Ruthcrest pipeline from completed to deferred.	n/a
22.			Pages 430-457	Add Plant 201 Treatment Plant for years 2020 through 2023.	n/a
23.	Workpapers Volume III-H		Tab 'Plant 201 Treatment Plant'	Add Plant 201 Treatment Plant.	n/a

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24.	Direct Testimony of Kenneth Parris		Page 3 line 25 through page 4 line 26	Addressing the reason for the 98 months forecast period related to the new committee method.	n/a
25.	Direct Testimony of Mujeeb Hafeez		Various	Update amounts related to changes in escalation factors and CPI-U from June 2019 to December 2019.	n/a
26.	Minimum Data Requirement		Various	Suburban updated/revised responses to incorporate resolution of California Public Advocates Office deficiency matrix.	n/a
27.	Special Request - 2019 SWWC IT Rate Base Offset + Surcharge Calc. FINAL (A.20-03-xxx)		All tabs	Update parent company IT Rate Base Offset surcharge calculation.	n/a
28.	Supporting file: 2020 GRC Compensation (A.20-03-xxx) - CONFIDENTIAL.xlsx		Tab 'GRC'	Update escalation factors from June 2019 to December 2019 for years 2021 and 2022.	n/a
29.	Workpapers, Vol. I	File SWS 2020 GRC - A.20-03-xxx.xlsx	Tab 'Escalation'	Update escalation factors and CPI-U from June 2019 to December 2019.	(\$19,438)
30.			Tab 'Parent Co. RB'	Correct IT Rate Base Offset surcharge calculation.	(\$149,254)
31.			Tab 'Model', Table G, cell A9489	Correct Deferred Interest During Construction Income Tax calculation from 21% to 35% for years 2006 through 2017.	\$85,627
32.			Tab 'Model', Table G-2	Correct links related to Deferred Interest During Construction Income Taxes for years 2018 through 2022.	\$811

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33.	Workpapers, Vol. I	Workpapers, Vol. I	Tab 'Model', Table 8-9	Correct Contribution In Aid of Construction (C.I.A.C.) Gross-up calculation related to links in line 2 from D9794+D9853,... to (D9848:P9848)	(\$112,561)
34.			Tab 'Model', Table 8-1	Correct by removing line 18 TCJA - IDC rate difference which erroneously included in Table 8-1. Also, renumbered the remaining components in Table 8-1.	(\$162,341)
35.			Worksheet 5-1A line 7	To correct the estimated incentive compensation payable in years 2021 and 2022.	\$81,804
36.			Tab 'Model', Table 6-1 line 48	Update for additional capital expenditures for years 2020, 2021 and 2022 related to Plant 201 Treatment Plant.	\$52,160
37.			Tab 'Parent Co. (CONFIDENTIAL)'	Update amounts due to more recent escalation factors and CPI-U change from June 2019 to December 2019.	\$624
38.			Total		