



Liberty Utilities (CalPeco Electric) LLC  
933 Eloise Avenue  
South Lake Tahoe, CA 96150  
Tel: 800-782-2506  
Fax: 530-544-4811

**VIA EMAIL AND HAND-DELIVERY**

March 22, 2014

**Advice Letter 33-E-A (SUPPLEMENTAL)  
(U 933-E)**

California Public Utilities Commission  
Energy Division, Tariff Unit  
505 Van Ness Avenue, 4<sup>th</sup> Floor  
San Francisco, CA 94102-3298

Subject: Greenhouse Gas Cost Recovery and Revenue Allocation

Pursuant to a request by Energy Division, Liberty Utilities (CalPeco Electric) LLC (U 933-E) (“Liberty Utilities”) hereby submits this first Supplement (“Supplement”) to Advice Letter 33-E. As directed by Energy Division, this Supplement corrects errors made to the residential climate credit.

Accordingly, the enclosed Attachment A includes a revised tariff to reflect a credit amount of \$41.60 based on the correct amortization of 2013 allowance revenues over a 24-month period.

**Effective Date**

The Energy Division Director Letter announcing the schedule to introduce GHG costs and revenues in rates provides that the tariff modifications should be effective as of April 1, 2014. Thus, Liberty Utilities requests that its **Tier 1** Advice Letter as revised by this Supplement be effective as of April 1, 2014.

**Notice**

In accordance with General Order 96-B, Section 4.3, a copy of this supplement to Advice Letter 33-E is being sent electronically and via U.S. mail to parties shown on the attached list. In addition, this supplement to Advice Letter 33-E is being sent as a courtesy to the service lists for A.13-08-002 and R.11-03-012.

If additional information is required, please do not hesitate to contact me.

Sincerely,

/s/

Ken Wittman  
Manager of Rates and Regulatory Affairs  
Liberty Utilities (CalPeco Electric) LLC

Attachments

cc: Liberty Utilities General Order 96 –B Advice Letter Service List;  
Service Lists for A.13-08-002 and R.11-03-012

Liberty Utilities (CalPeco Electric) LLC  
Advice Letter Filing Service List  
General Order 96-B, Section 4.3

**VIA EMAIL**

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**EXHIBIT A**

**Proposed Tariff Modifications**

**20. GREENHOUSE GAS REVENUE BALANCING ACCOUNT (GHGRBA)**

(continued)

iv. CHANGES IN RATES

(1) Continued

The cost and revenue balances accumulated in the GHG cost sub-account and the GHG Revenue Balancing Account will be amortized so that all deferred costs are recovered and all deferred revenues are distributed within 24 months.

(2) Carbon Pollution Permit Cost

Beginning on April 1, 2014 Liberty Utilities will include on all customer bills a charge to reimburse Liberty Utilities' for costs incurred and estimated to incur in compliance with Decision 13-12-041. This cost is applicable to all customer classes. It is based on monthly kilowatt usage and will be at a rate of \$0.00770 per kilowatt hour.

This cost will be updated on an annual basis.

(3) California (CA) Climate Credit

Beginning on April 1, 2014 Liberty Utilities will issue a California Climate Credit in compliance with Decision 13-12-041. There are three customer sub-classes that are eligible for the credit.

a. Emission-Intense and Trade-Exposed (EITE) Customers

Customers in this sub-class meet the California Air Resource Board's leakage risk Industry Assistance definition as adopted in ARB's Cap-and-Trade program. The credit amount will be calculated pursuant to Decision 12-12-033.

b. Small Business Customers

Small business is defined as non-residential entities on a General Service or Agricultural tariffs whose electric demand does not exceed 20 kilowatts in more than three months of the preceding twelve month period. Eligibility will be determined during Liberty Utilities' annual rate migration process and remain in effect until the next migration process.

The credit will be calculated as the (Carbon Pollution Permit Cost x monthly usage x the Industry Assistance factor). The Industry Assistance factors are located in Appendix 2, Table 1 of Decision 13-12-041.

(continued)

Advice Letter No. 33-E

Issued by  
Michael R. Smart

Date Filed February 28, 2014

Decision No. 13-12-041

Name  
President

Effective April 1, 2014

Resolution No.

**20. GREENHOUSE GAS REVENUE BALANCING ACCOUNT (GHGRBA)**

(continued)

iv. CHANGES IN RATES

(3) California (CA) Climate Credit (continued)

c. Residential Customers

Customers with an active D-1 tariff account with a customer charge in the month preceding the credit being processed will received an on-bill semi-annual credit of \$41.60.

The amount of the credit will be determined annually pursuant to Decision 12-12-033.

Advice Letter No. 33-E-A

Decision No. 13-12-041

Issued by

Michael R. Smart

Name

President

Title

Date Filed March 22, 2014

Effective April 1, 2014

Resolution No. \_\_\_\_\_

**20. GREENHOUSE GAS REVENUE BALANCING ACCOUNT (GHGRBA)**

(continued)

iv. **CHANGES IN RATES**

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(continued)

Advice Letter No. 33-E

Issued by  
Michael R. Smart  
Name

Date Filed February 28, 2014

(N)

Decision No. 13-12-041

President  
Title

Effective April 1, 2014

Resolution No. \_\_\_\_\_

**20. GREENHOUSE GAS REVENUE BALANCING ACCOUNT (GHGRBA)**

(continued)

iv. **CHANGES IN RATES**

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Advice Letter No. 33-E-A

Decision No. 13-12-041

Issued by

Michael R. Smart

Name

President

Title

Date Filed March 22, 2014

Effective April 1, 2014

Resolution No. \_\_\_\_\_

# CALIFORNIA PUBLIC UTILITIES COMMISSION

## ADVICE LETTER FILING SUMMARY ENERGY UTILITY

MUST BE COMPLETED BY LSE (Attach additional pages as needed)

Company name/CPUC Utility No. **Liberty Utilities (CalPeco Electric) LLC (U 933-E)**

Utility type:

ELC       GAS  
 PLC       HEAT     WATER

Contact Person for questions and approval letters: Ken Wittman

Phone #: 530-543-5267

E-mail:

### EXPLANATION OF UTILITY TYPE

ELC = Electric      GAS = Gas  
PLC = Pipeline      HEAT = Heat      WATER = Water

(Date Filed/ Received Stamp by CPUC)

Advice Letter (AL) #: **33-E**

Subject of AL: **Greenhouse Gas Cost Recovery and Revenue Allocation**

Tier Designation:  1     2     3

Keywords (choose from CPUC listing):

AL filing type:  Monthly  Quarterly  Annual  One-Time :  Other \_\_\_\_\_

If AL filed in compliance with a Commission order, indicate relevant Decision/Resolution: D.13-12-041

Does AL replace a withdrawn or rejected AL? If so, identify the prior AL \_\_\_\_\_

Summarize differences between the AL and the prior withdrawn or rejected AL<sup>1</sup>: \_\_\_\_\_

Resolution Required?  Yes  No

Requested effective date: April 1, 2014

No. of tariff sheets: 2 pages

Estimated system annual revenue effect: (%):

Estimated system average rate effect (%):

When rates are affected by AL, include attachment in AL showing average rate effects on customer classes (residential, small commercial, large C/I, agricultural, lighting).

Tariff schedules affected: Sheets 54A-B Greenhouse Gas Revenue Balancing Account (GHGRBA)

Service affected and changes proposed<sup>1</sup>:

Pending advice letters that revise the same tariff sheets:

**Protests and all other correspondence regarding this AL are due no later than 20 days after the date of this filing, unless otherwise authorized by the Commission, and shall be sent to:**

CPUC, Energy Division  
Attention: Tariff Unit  
505 Van Ness Ave.,  
San Francisco, CA 94102  
[edtariffunit@cpuc.ca.gov](mailto:edtariffunit@cpuc.ca.gov)

Utility Info (including e-mail)  
Liberty Utilities (CalPeco Electric) LLC  
Attention: Advice Letter Protests  
933 Eloise Avenue  
South Lake Tahoe, CA 96150  
Email: [ken.wittman@libertyutilities.com](mailto:ken.wittman@libertyutilities.com)

<sup>1</sup> Discuss in AL if more space is needed.





Liberty Utilities (CalPeco Electric) LLC  
933 Eloise Avenue  
South Lake Tahoe, CA 96150  
Tel: 800-782-2506  
Fax: 530-544-4811

**VIA EMAIL AND HAND-DELIVERY**

February 28, 2014

**Advice Letter 33-E  
(U 933-E)**

California Public Utilities Commission  
Energy Division, Tariff Unit  
505 Van Ness Avenue, 4<sup>th</sup> Floor  
San Francisco, CA 94102-3298

Subject: Greenhouse Gas Cost Recovery and Revenue Allocation

Liberty Utilities (CalPeco Electric) LLC (U 933-E) (“Liberty Utilities”) hereby submits this **Tier 1** Advice Letter to make tariff changes necessary to introduce greenhouse gas (“GHG”) costs and revenues in rates effective on April 1, 2014 pursuant to Decision (“D”) 13-12-041 and the Energy Division Letter of January 28, 2014 (“Energy Division Director Letter”) announcing the schedule to introduce GHG costs and revenues in rates.

**Background**

The Energy Division Director Letter provides the appropriate background for this advice letter:

The [California Public Utilities] Commission’s [(“Commission”)] 2012 decision adopting a GHG allowance revenue allocation methodology . . . established rules about how the electric utilities should distribute GHG allowance revenue to residential, small business and emissions-intensive and trade-exposed entities (EITEs). In this same decision, the Commission acknowledged that many implementation details had yet to be finalized and that GHG costs should not be included in rates until necessary implementation details have been resolved. The utilities were ordered to defer recovery of these costs from rates until the Director of the Energy Division issues a letter declaring that the GHG revenue allocation methodology is ready for implementation.

Since 2012 the Commission has adopted D.13-12-002, which approved the formula utilities will use to distribute revenue to small businesses, and it adopted D.13-12-003, which approved utility implementation plans that addressed a number of details

about how both GHG costs and allowance revenues will be returned to different customers. D.13-12-003 concluded that the semi-annual residential credit should occur in April and October of each year, beginning in 2014, but it reiterated that the Energy Division Director “shall make the final determination... when GHG cost and revenue distribution begins...” This decision also clarified that the introduction of GHG costs in rates and the return of revenues to residential and small business customers need not await the final resolution of formulas to allocate revenues to EITE customers.

As required by D.12-12-033, the five electric utilities... each filed an application on August 1, 2013, to forecast GHG costs that will be incurred and revenues that will be received in 2014. These consolidated applications (A.13-08-002, et al) were approved in D.13-12-041. This decision authorized the utilities to recover forecasted GHG costs in rates, and it defined how the utilities should amortize deferred costs. It also approved specific dollar amounts to be returned to households via a semi-annual climate credit. This decision again reiterated that GHG cost recovery and revenue allocation would not begin until the Energy Division Director issues a letter. D.13-12-041 further clarified that this letter should include timing requirements for the utilities to submit Tier 1 Advice Letters with tariff sheet modifications necessary to introduce GHG costs and revenues as the Commission has directed.<sup>1</sup>

Accordingly, Liberty Utilities files this Tier 1 Advice Letter with the tariff sheet modifications necessary to introduce GHG costs and revenues as the Commission has directed.

In addition, in D. 13-12-041, the Commission ordered Liberty Utilities to file proof of compliance with Rule 3.2 of the Commission’s Rules of Practice and Procedure with its Tier 1 Advice Letter.<sup>2</sup>

### **Tariff Modifications**

Liberty Utilities submits the following tariff modifications (attached as Exhibit A) necessary to introduce GHG costs and revenues as the Commission has directed:

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<sup>1</sup> Energy Division Director Letter (footnotes omitted).

<sup>2</sup> D.13-12-041, mimeo at 54 (Ordering Paragraph No. 8).

Liberty Utilities is adding language to the existing Sheet 54, Greenhouse Gas Revenue Balancing Account, to address (i) the recovery of Carbon Pollution Permit Costs and (ii) the issuance of carbon auction proceeds in the form of the California (CA) Climate credit. This additional language is noted on Sheets 54A and 54B.

D.13-12-041 directed Liberty Utilities to revise the amounts and calculations in Exhibit LU-1C Exhibit 2, 2013 and 2014 Greenhouse Gas Cost Summary, to amortize 2013 greenhouse gas (GHG) costs and allowance revenues over a 24-month period. In a subsequent review of the revised amounts and calculations, Liberty Utilities concluded that it had appropriately amortized 2013 GHG costs over the 24-month period, but that the 2013 allowance revenues were incorrectly amortized over the original 12-month period.

The erroneous semi-annual climate credit of \$55.41 is \$13.81 greater than if the 2013 allowance revenues had been correctly amortized. This calculation error will be remedied in Liberty Utilities' GHG Revenue and Reconciliation Application due on August 1, 2014.

### **Rule 3.2 Compliance**

Exhibit B certifies that Liberty Utilities mailed the notice included in Exhibit C to the applicable state, county, and municipal governmental agencies and has included the notice as a bill insert to all customers as required by Rule 3.2 (b) and Rule 3.2(d). Exhibit B also certifies that Liberty Utilities caused a notice, in general terms, of the proposed increases in rates to be published in newspapers of general circulation in the counties in which the increases are proposed to be made effective on the dates noted in the attachment as required by Rule 3.2(c). Exhibit D provides Liberty Utilities' proof of publication in those newspapers of general circulation described in Exhibit B

### **Effective Date**

The Energy Division Director Letter announcing the schedule to introduce GHG costs and revenues in rates provides that the tariff modifications should be effective as of April 1, 2014. Thus, Liberty Utilities requests that this **Tier 1** Advice Letter be effective as of April 1, 2014.

### **Protests**

Anyone wishing to protest this filing may do so by letter sent via U.S. mail, by facsimile or by email, any of which must be received no later than March 20, 2014, which is 20 days after the date of this filing. The protest shall set forth the grounds upon which it is based and shall be submitted expeditiously. There is no restriction on who may file a protest. Protests should be mailed to:

California Public Utilities Commission  
Energy Division, Tariff Unit  
505 Van Ness Avenue, 4<sup>th</sup> Floor  
San Francisco, CA 94102-3298  
Facsimile: (415) 703-2200  
Email: edtariffunit@cpuc.ca.gov

The protest also should be sent via email and U.S. Mail (and by facsimile, if possible) to Liberty Utilities at the addresses show below on the same date it is mailed or delivered to the Commission.

Liberty Utilities (CalPeco Electric) LLC  
Attn.: Advice Letter Protests  
933 Eloise Avenue  
South Lake Tahoe, CA 96150  
Fax: 530-544-4811  
Email: ken.wittman@libertyutilities.com

With a copy to:  
Steven F. Greenwald  
Vidhya Prabhakaran  
Davis Wright Tremaine LLP  
505 Montgomery Street, Suite 800  
San Francisco, CA 94111  
Fax: 415-276-6599  
Email: stevegreenwald@dwt.com  
Email: vidhyaprabhakaran@dwt.com

**Notice**

In accordance with General Order 96-B, Section 4.3, a copy of this advice letter is being sent electronically and via U.S. mail to parties shown on the attached list.

If additional information is required, please do not hesitate to contact me.

Sincerely,

/s/  
Ken Wittman  
Manager of Rates and Regulatory Affairs  
Liberty Utilities (CalPeco Electric) LLC

Attachments

cc: Liberty Utilities General Order 96 –B Advice Letter Service List

Liberty Utilities (CalPeco Electric) LLC  
Advice Letter Filing Service List  
General Order 96-B, Section 4.3

**VIA EMAIL**

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**EXHIBIT A**

**Proposed Tariff Modifications**

**20. GREENHOUSE GAS REVENUE BALANCING ACCOUNT (GHGRBA)**

(continued)

iv. CHANGES IN RATES

(1) Continued

The cost and revenue balances accumulated in the GHG cost sub-account and the GHG Revenue Balancing Account will be amortized so that all deferred costs are recovered and all deferred revenues are distributed within 24 months.

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This cost will be updated on an annual basis.

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(continued)

Advice Letter No. 33-E

Issued by  
Michael R. Smart

Date Filed February 28, 2014

Decision No. 13-12-041

Name  
President  
Title

Effective April 1, 2014

Resolution No.

**20. GREENHOUSE GAS REVENUE BALANCING ACCOUNT (GHGRBA)**

(continued)

iv. CHANGES IN RATES

(3) California (CA) Climate Credit (continued)

c. Residential Customers

Customers with an active D-1 tariff account with customer charge in the month preceding the credit being processed will received an on-bill semi-annual credit of \$55.00.

The amount of the credit will be determined annually pursuant to Decision 12-12-033.

Advice Letter No. 33-E

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Issued by

Michael R. Smart

Name

President

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Date Filed February 28, 2014

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Resolution No. \_\_\_\_\_



**20. GREENHOUSE GAS REVENUE BALANCING ACCOUNT (GHGRBA)**

(continued)

iv. CHANGES IN RATES

(1) Continued

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**20. GREENHOUSE GAS REVENUE BALANCING ACCOUNT (GHGRBA)**

(continued)

iv. CHANGES IN RATES

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Issued by

Michael R. Smart

Date Filed February 28, 2014

Name

Decision No. 13-12-041

President

Effective April 1, 2014

Title

Resolution No. \_\_\_\_\_

**EXHIBIT B**

**Declaration of Ken Wittman**

**Declaration**

I, Ken Wittman, certify:

I am employed in the City of South Lake Tahoe and County of El Dorado, California. I am over eighteen years of age and am not a party to the within entitled case. My business address is 933 Eloise Avenue, South Lake Tahoe, California, 96150.

On February 28, 2014, I caused to be served the following document:

**Notice of New Carbon Pollution Charge and Credit Effective April 1, 2014**

I caused the above document to be served on each person on the attached lists by enclosing a true and correct copy of said document in an envelope and placed it for collection and mailing with the United States Post Office following the ordinary business practice.

In addition, I am responsible for preparing the above document and scheduling publication on the following dates with the following newspapers of general circulation in Liberty Utilities' service territory:

- Lake Tahoe News (January 23, 2014)
- Tahoe Daily Tribune (January 31, 2014)
- Sierra Sun (January 31, 2014)

Finally, I certify that I have also caused the **Notice of New Carbon Pollution Charge and Credit Effective April 1, 2014** to be included as a billing insert to all Liberty Utilities' customers.

I declare under the penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Executed on February 28, 2014 at South Lake Tahoe, California.

\_\_\_\_\_/s/  
Ken Wittman

Kamala D. Harris, Attorney General  
DEPARTMENT OF JUSTICE  
P.O. Box 944255  
Sacramento, CA 94244-2550

Fred Klass, Director  
Department of General Services  
707 Third Street  
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Gerald O. Carden, County Counsel  
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Jim McCauley, County Clerk-Recorder-  
PLACER COUNTY  
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Heather Foster, County Clerk-Recorder  
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Room 301  
Quincy, CA 95971

Kathleen Williams, County Clerk-Recorder  
PLUMAS COUNTY  
520 Main Street Room 102  
Quincy, CA 95971

Lynda Roberts  
MONO COUNTY  
PO Box 237  
Bridgeport, CA 93517

Barbara Howard, County Clerk  
ALPINE COUNTY  
P.O. Box 158  
Markleeville, CA 96120

Martin Fine, County Counsel  
ALPINE COUNTY  
P.O. Box 387  
Markleeville, CA 96120  
Edward L. Knapp, County Counsel  
EL DORADO COUNTY  
330 Fair Lane  
Placerville, CA 95667

William Schultz, Recorder-Clerk  
EL DORADO COUNTY  
330 Fair Lane  
Placerville, CA 95667

Alison Barratt-Green, County Counsel  
NEVADA COUNTY  
950 Maidu Avenue, Suite 240  
Nevada City, California 95959

Greg Diaz, County Clerk-Recorder  
NEVADA COUNTY  
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Nevada City, California 95959

Marshall Rudolph, County Counsel  
MONO COUNTY  
P.O. Box 715  
Bridgeport, CA 93517

PLACER COUNTY

Stephanie Snyder  
City Clerk, City of Auburn  
1225 Lincoln Way, Auburn CA 95603

Michael G. Colantuono  
City Attorney, City of Auburn  
1225 Lincoln Way, Auburn CA 95603

Lorraine Cassidy  
City Clerk, City of Colfax  
P.O. Box 702, Colfax, CA 95713

Mick Cabral  
City Attorney, City of Colfax  
P.O. Box 702, Colfax, CA 95713

Patricia Avila  
City Clerk, City of Lincoln  
600 Sixth Street, Lincoln, CA 95648

Jonathan Hobbs  
City Attorney, City of Lincoln  
600 Sixth Street, Lincoln, CA 95648

Barbara Ivanusich,  
City Clerk, City of Rocklin  
3970 Rocklin Road, Rocklin, CA 95677

Russell A. Hildebrand  
City Attorney, City of Rocklin  
3970 Rocklin Road, Rocklin, CA 95677

Crickett Strock  
Town Clerk, Town of Loomis  
P. O. Box 1330, Loomis, CA 95650

Jeff Mitchell  
Town Attorney, Town of Loomis  
P. O. Box 1330, Loomis, CA 95650

Sonia Orozco

City Clerk, City of Roseville  
311 Vernon Street, Roseville, CA 95678

Brita Bayless  
City Attorney, City of Roseville  
311 Vernon Street, Roseville, CA 95678

EL DORADO COUNTY

Susan C. Zito, CMC  
City Clerk, City of Placerville  
3101 Center Street, Placerville, CA 95667

John W. Driscoll  
City Manager and Attorney, City of Placerville  
3101 Center Street, Placerville, CA 95667

Susan Alessi,  
City Clerk, City of South Lake Tahoe  
1901 Airport Rd., South Lake Tahoe, CA 96150

Thomas Watson  
City Attorney, City of South Lake Tahoe  
1901 Airport Rd., South Lake Tahoe, CA 96150  
Katherine Gong Meissner  
City Clerk, City of Stockton  
425 North El Dorado St, Stockton, CA 95202

John Luebberke  
City Attorney, City of Stockton  
425 North El Dorado St, Stockton, CA 95202

COUNTY OF SIERRA

Tracy Smith  
City Clerk, City of Loyalton  
P.O. Box 128, Loyalton, CA 96118

COUNTY OF PLUMAS

Melissa Klundby  
City Clerk, City of Portola  
P.O. Box 1225, Portola, CA 96122

Steve Gross  
City Attorney, City of Portola  
P.O. Box 1225, Portola, CA 96122

COUNTY OF NEVADA

Kristi Bashor  
City Clerk, City of Grass Valley  
125 East Main St, Grass Valley, CA 95945

Michael G. Colantuono  
City Attorney, City of Grass Valley  
125 East Main St, Grass Valley, CA 95945

Niel Locke  
City Clerk, City of Nevada City  
317 Broad Street, Nevada City, CA 95959

Hal DeGraw  
City Attorney, City of Nevada City  
317 Broad Street, Nevada City, CA 95959

Judy Price  
Town Clerk, Town of Truckee  
10183 Truckee Airport Rd, Truckee, CA 96161

Andrew Morris  
Town Attorney, Town of Truckee  
10183 Truckee Airport Rd, Truckee, CA 96161

COUNTY OF MONO

Jamie Gray  
Town Clerk, Town of Mammoth Lakes  
P.O. Box 1609, Mammoth Lakes, CA 93546

Andrew Morris  
Town Attorney, Town of Mammoth Lakes  
P.O. Box 1609, Mammoth Lakes, CA 93546



**EXHIBIT C**

**Notice of New Carbon Pollution Charge and Credit Effective April 1, 2014**



# Liberty Utilities<sup>SM</sup>

February 2014

## NEW CARBON POLLUTION CHARGE AND CREDIT EFFECTIVE APRIL 1, 2014

Since last summer, we've been providing information about the California Legislature's Global Warming Solutions Act (Assembly Bill 32), designed to reduce the state's carbon footprint to 1990 levels. Fossil-fueled power plants are one of the biggest sources of carbon pollution in the state and are subject to regulations intended to reduce their emissions. The California Public Utilities Commission (CPUC) is tasked with managing how the costs of these regulations affect customers of investor-owned utilities like Liberty Utilities.

Electricity power plants are now required to purchase permits for the greenhouse gas pollution emitted to produce electricity. This has caused the cost of electricity that Liberty buys to increase. At the same time, the California Legislature has directed that some of the revenues received from the sale of pollution permits be used to offset these costs to residential customers, as well as small businesses and some industries.

Liberty Utilities submitted a Greenhouse Gas (GHG) implementation plan to the CPUC that includes a new charge to recover costs that Liberty Utilities incurred in 2013 and 2014 due to these new pollution permit costs. The plan also includes a new on-bill climate credit that all households and small businesses will receive. The plan has been approved, **and starting April 1, 2014, the following charges/credits will take effect.**

### New Charge:

All customers will incur a \$0.00770 per kilowatt hour "Carbon pollution permit cost" monthly charge (the name of the charge may change pending CPUC review). This is an average 5% increase for residential customers, and an average 6% increase for commercial customers.

### New Residential Credit:

All eligible residential customers will receive an on-bill credit known as a "climate credit" (the name of the charge may change pending CPUC review) on their April 2014 and October 2014 statements. This credit will be approximately \$55 for each of those months.

### New Small Business Credit:

Eligible small businesses (rate class A1) will receive an on-bill credit known as a climate credit (the name of the charge may change pending CPUC review) on their monthly statements beginning April 2014. The credit amount will be equal to the associated GHG monthly charge.

### Am I eligible for the climate credit?

All residential customers are eligible for the climate credit if they were a customer of Liberty Utilities one month prior to the credit being issued, and are currently an active customer.

Only small business (A1 rate code) commercial customers are eligible if they have a monthly demand less than 20 kilowatts in nine or more months in the calendar year prior to the credit being issued, and are a current Liberty Utilities customer.

### What does California's Global Warming Solutions Act mean to Liberty Utility customers?

Beginning April 1, 2014, it means our customers will see new charges and credits on their bill. Ultimately, though, it will mean cleaner energy that produces less greenhouse gas. California requires at least 20 percent of all generated power to come from renewable resources by 2017 - a goal Liberty Utilities has already achieved today. And we are on track to increase that even further to meet the California requirement of 33 percent by 2020.

Find out more by visiting [www.libertyutilities.com/west](http://www.libertyutilities.com/west).

Click on the Customer Support tab at the top, then select Greenhouse Gas Mandates in the left-hand menu.

You may also contact Liberty's Manager of Rates and Regulatory Affairs Ken Wittman at (530) 543-5267 and the CPUC's Public Advisor's Office at 505 Van Ness Avenue, San Francisco, CA 94102, or by email to: [public.advisor@cpuc.ca.gov](mailto:public.advisor@cpuc.ca.gov).

Liberty Utilities North Lake Tahoe  
701 National Ave.  
Tahoe Vista, CA 96148

[www.libertyutilities.com/west](http://www.libertyutilities.com/west)

Liberty Utilities South Lake Tahoe  
933 Eloise Ave.  
South Lake Tahoe, CA 96150



# Liberty Utilities<sup>SM</sup>

February 2014

## COBRA Y CRÉDITO DE GAS DE EFECTO INVERNADERO EFECTIVO EL 1° DE ABRIL, 2014

Desde el año pasado, hemos estado proveyendo información sobre el Acto de Soluciones al Calentamiento Mundial en la Legislatura de California (Proyecto del Ley 32) que está diseñado a reducir las niveles del carbono en el estado de la década de 1990. Las plantas de energía fósiles son una de las mayores fuentes de la contaminación de carbono en el estado y son sujetos a las regulaciones con la intención de reducir las emisiones. La Comisión de Utilidades Públicas en California (CPUC) está cargado con gestionar cómo los costos de estas regulaciones afectan a los clientes en las utilidades de los inversores de propiedad como Liberty Utilities.

Las centrales eléctricas están ahora obligados a comprar permisos para la contaminación de gases de efecto invernadero emitido para producir electricidad. Esto ha causado el costo de la electricidad que Liberty compra (o produce?) aumentar. Al mismo tiempo, la Legislatura de California ha ordenado que algunos de los ingresos recibidos por la venta de permisos de contaminación pueden utilizar para compensar estos costos a los clientes residenciales, así como las pequeñas empresas y algunas industrias.

Liberty Utilities ha presentado una implementación de un plan al CPUC que incluye una cobra nueva para recoger costos que incurrió Liberty Utilities en los años 2013 y 2014 debido a los nuevos costos de permisos. El plan también incluye un crédito en tu factura que es conocido como un dividendo climático que todos los residenciales y negocios pequeños recibirán. Este plan ha sido aprobado, y al 1° de abril 2014 los siguientes cargos/créditos tendrán efecto.

### Cobra Nueva:

Todas las clientes incurrirán un \$0.00770 por hora kilovatio de cobra mensual para el "costo de permiso del carbono." (El nombre de la cobra se puede cambiar pendiente de revisión de CPCU). Este es un aumento de una media de 5% por los clientes residenciales, y un aumento de una media de 6% por los clientes comerciales.

**Crédito Residencial Nuevo:** todas las clases de clientes residenciales elegibles recibirán un crédito en su cuenta conocido como un crédito climático (el nombre de la cobra se puede cambiar pendiente de revisión de CPCU) en sus declaraciones de abril 2014 y de octubre 2014. Este crédito será aproximadamente \$55 por cada de estos meses.

**Nuevos Créditos por negocios pequeños:** Negocios pequeños que son elegibles (clase de tarifa A1) recibirán un crédito conocido como un crédito climático (el nombre de la cobra se puede cambiar pendiente de revisión de CPCU) en su declaración mensual empezando en el mes de abril 2014. La suma del crédito será igual a la cobra mensual asociada.

### ¿Soy elegible por el crédito climático?

Todos los clientes residenciales son elegibles por el crédito climático si se tratara de un cliente de Liberty Utilities durante un mes antes de la de crédito expedida, y sean clientes activos ahora.

Solo los negocios pequeños (A1 código de tarifa) que sean clientes comerciales son elegibles si tengan un demanda mensual menos de 20 kilovatios en nueve o más meses en el años calendario antes de que el crédito está emitida y es un cliente actual de Liberty Utilities.

### ¿Qué significa el Acto de Soluciones de Calentamiento Global de California a los clientes de Liberty Utility?

A partir de 01 de abril 2014, significa que nuestros clientes verán nuevos cargos y créditos en sus cuentas.

Finalmente, pues, significará energía más limpia que producirá menos gases de efecto invernadero. California requiere por lo menos 20 por ciento del total de la energía generada provenga de fuentes renovables para el año 2017 – un objetivo que Liberty Utilities ya ha logrado hoy. Y vamos por buen camino para para aumentar aún más que cumplir con el requisito de 33 por ciento por 2020.

Encuentre más información por visitando el sitio: [www.libertyutilities.com/west](http://www.libertyutilities.com/west). Haga un clic en la ficha de soporte al cliente en la parte superior, y a continuación, seleccione los mandatos de gases de efecto invernadero en el menú de la izquierda. También, puede comunicarse con el gerente de tarifas y asuntos regulatorios de Liberty Energy: Ken Wittman a: (530) 543-5267 y la Oficina del Consejero Público a: 505 Van Ness Avenue, San Francisco, CA 94102, o por correo electrónico a: [public.advisor@cpuc.ca.gov](mailto:public.advisor@cpuc.ca.gov)

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[www.libertyutilities.com/west](http://www.libertyutilities.com/west)

Liberty Utilities South Lake Tahoe  
933 Eloise Ave.  
South Lake Tahoe, CA 96150

**EXHIBIT D**

**Proofs of Publication**

# LAKE TAHOE NEWS

PROOF OF PUBLICATION  
(2015.5 C.C.P.)

**LIBERTY UTILITIES**  
5418 LONGLEY LANE, SUITE A  
RENO, NV 89511

STATE OF CALIFORNIA  
County of El Dorado

I am a citizen of the United States and resident of the County aforesaid; I'm over the age of eighteen years, and not a party to or interested in the above-entitled matter. I am a principal agent of and/or the publisher of the Lake Tahoe News, a newspaper of general circulation printed and published every day in the city of South Lake Tahoe, El Dorado County Judicial District, County of El Dorado, and which newspaper has been adjudged a newspaper of general circulation by the Superior Court of the County of El Dorado, State of California, under the date of November 21, 2013, Case Number SC20130097; that the notice, of which the attached is a printed copy (set in type no smaller than non-pareil), has been published in each regular and entire issue of said newspaper and not in any supplement thereof on the following date, to-wit:

1/23

All in the year 2014

I certify (or declare) under penalty of perjury that the foregoing is true and correct.

Dated at South Lake Tahoe, California, this day of

**JANUARY 23, 2014**

Signature

## Legal Notice: Liberty Utilities

Published: January 23, 2014

### NOTIFICATION OF NEW CARBON POLLUTION CHARGE AND CREDIT EFFECTIVE APRIL 1, 2014 FOR LIBERTY UTILITIES CUSTOMERS

**NEW CHARGE:** All customers will incur a \$0.00770 per kilowatt hour "Carbon pollution permit cost" monthly charge (the name of the charge may change pending CPUC review). This is an average 5% increase for residential customers, and an average 6% increase for commercial customers.

**NEW RESIDENTIAL CREDIT:** All eligible residential customers will receive an on-bill credit known as a "climate credit" (the name of the charge may change pending CPUC review) on their April 2014 and October 2014 statements. This credit will be approximately \$55 for each of those months.

**NEW SMALL BUSINESS CREDIT:** Eligible small businesses (rate class A1) will receive an on-bill credit known as a climate credit (the name of the charge may change pending CPUC review) on their monthly statements beginning April 2014. The credit amount will be equal to the associated GHG monthly charge.

#### WHO IS ELIGIBLE FOR THE CLIMATE CREDIT?

All residential customers are eligible for the climate credit if they were a customer of Liberty Utilities one month prior to the credit being issued, and are currently an active customer.

Only small business (A1 rate code) commercial customers are eligible if they have a monthly demand less than 20 kilowatts in nine or more months in the calendar year prior to the credit being issued, and are a current Liberty Utilities customer.

#### FOR MORE INFORMATION

Find out more by visiting [www.libertyutilities.com/west](http://www.libertyutilities.com/west). Click on the Customer Support tab at the top, then select Greenhouse Gas Mandates in the left-hand menu. You may also contact Liberty's Manager of Rates and Regulatory Affairs Ken Wittman at (530) 543-5267 and the CPUC's Public Advisor's Office at 505 Van Ness Avenue, San Francisco, CA 94102, or by email to: [public.advisor@cpuc.ca.gov](mailto:public.advisor@cpuc.ca.gov).

Pub: January 23, 2014

00001002

## Legal Notice: Liberty Utilities

**Published: January 23, 2014**

### **Notificación de Cobra y Crédito de Gas de Efecto Invernadero Efectivo el 1° de abril, 2014 for Liberty Utilities Customers**

**Cobra Nueva:** Todas las clientes incurrirán un \$0.00770 por hora kilovatio de cobra mensual para el "costo de permiso del carbon." (El nombre de la cobra se puede cambiar pendiente de revision de CPCU). Este es un aumento de una media de 5% por los clientes residenciales, y un aumento de una media de 6% por los clientes comerciales.

**Crédito Residencial Nuevo:** todas las clases de clientes residenciales elegibles recibirán un crédito en su cuenta conocido como un crédito climático (el nombre de la cobra se puede cambiar pendiente de revision de CPCU) en sus declaraciones de abril 2014 y de octubre 2014. Este crédito será aproximadamente \$55 por cada de estos meses.

**Nuevos Créditos por negocios pequeños:** Negocios pequeños que son elegibles (clase de tarifa A1) recibirán un crédito conocido como un crédito climático (el nombre de la cobra se puede cambiar pendiente de revision de CPCU) en su declaración mensual empezando en el mes de abril 2014. La suma del crédito será igual a la cobra mensual asociada.

### **¿Soy elegible por el crédito climático?**

Todos los clientes residenciales son elegibles por el crédito climático si se tratara de un cliente de Liberty Utilities durante un mes antes de la de crédito expedida, y sean clientes activos ahora.

Solo los negocios pequeños (A1 código de tarifa) que sean clientes comerciales son elegibles si tengan un demanda mensual menos de 20 kilovatios en nueve o más meses en el años calendario antes de que el crédito está emitida y es un cliente actual de Liberty Utilities.

### **Para Más Información**

Encuentre más informción por visitando el sitio: [www.libertyutilities.com/west](http://www.libertyutilities.com/west) . Haga un clic en la ficha de soporte al cliente en la parte superior, y a continuación, seleccione los mandatos de gases de efecto invernadero en el menú de la izquierda. También, puede comunicarse con el gerente de tarifas y asuntos regulatorios de Liberty Energy: Ken Wittman a: (530) 543-5267 y la Oficina del Consejero Público a: 505 Van Ness Avenue, San Francisco, CA 94102, o por correo electrónico a: [public.advisor@cpuc.ca.gov](mailto:public.advisor@cpuc.ca.gov)

**Pub: January 23, 2014**

00001003

# TAHOE DAILY Tribune

P.O. Box 1888 Carson City, NV 89702  
(775) 881-1201 FAX: (775) 887-2408

**Customer Account: # 8190853**

**Legal Account**

Tri Sage

5418 Longley Lane, Ste A

Reno, NV 89511

**Attn: Kathy Carter**

**Jody Mudgett** says:

That (s)he is a legal clerk of the **TAHOE DAILY TRIBUNE**, a newspaper published Wednesday, Friday, Saturday at South Lake Tahoe, in the State of California.

**Copy Line**

Liberty Utilities English TDT

**PO#:**

**Ad #: 9899588D**

of which a copy is hereto attached, was published in said newspaper for the full required period of **1** time(s) commencing on **1/31/2014**, and ending on **1/31/2014**, all days inclusive.

Signed: \_\_\_\_\_

Date: 02/24/2014 State of Nevada, Carson City

**Price: \$ 138.10**

Subscribed and sworn to before me this \_\_\_\_ day  
of \_\_\_\_\_

\_\_\_\_\_  
Notary Public

## Proof and Statement of Publication

Ad #: 9899588D

### NOTIFICATION OF NEW CARBON POLLUTION CHARGE AND CREDIT EFFECTIVE APRIL 1, 2014 FOR LIBERTY UTILITIES CUSTOMERS

**NEW CHARGE:** All customers will incur a \$0.00770 per kilowatt hour "Carbon pollution permit cost" monthly charge (the name of the charge may change pending CPUC review). This is an average 5% increase for residential customers, and an average 6% increase for commercial customers.

**NEW RESIDENTIAL CREDIT:** All eligible residential customers will receive an on-bill credit known as a "climate credit" (the name of the charge may change pending CPUC review) on their April 2014 and October 2014 statements. This credit will be approximately \$55 for each of those months.

**NEW SMALL BUSINESS CREDIT:** Eligible small businesses (rate class A1) will receive an on-bill credit known as a climate credit (the name of the charge may change pending CPUC review) on their monthly statements beginning April 2014. The credit amount will be equal to the associated GHG monthly charge.

#### WHO IS ELIGIBLE FOR THE CLIMATE CREDIT?

All residential customers are eligible for the climate credit if they were a customer of Liberty Utilities one month prior to the credit being issued, and are currently an active customer.

Only small business (A1 rate code) commercial customers are eligible if they have a monthly demand less than 20 kilowatts in nine or more months in the calendar year prior to the credit being issued, and are a current Liberty Utilities customer.

#### FOR MORE INFORMATION

Find out more by visiting [www.libertyutilities.com/west](http://www.libertyutilities.com/west). Click on the Customer Support tab at the top, then select Greenhouse Gas Mandates in the left-hand menu. You may also contact Liberty's Manager of Rates and Regulatory Affairs Ken Wittman at (530) 543-5267 and the CPUC's Public Advisor's Office at 505 Van Ness Avenue, San Francisco, CA 94102, or by email to: [public.advisor@cpuc.ca.gov](mailto:public.advisor@cpuc.ca.gov).

Pub: January 31, 2014

Ad#9899588



# TAHOE DAILY Tribune

P.O. Box 1888 Carson City, NV 89702  
(775) 881-1201 FAX: (775) 887-2408

**Customer Account: # 8190853**

**Legal Account**

Tri Sage

5418 Longley Lane, Ste A

Reno, NV 89511

**Attn: Kathy Carter**

**Jody Mudgett says:**

That (s)he is a legal clerk of the **TAHOE DAILY TRIBUNE**, a newspaper published Wednesday, Friday, Saturday at South Lake Tahoe, in the State of California.

**Copy Line**

Liberty Utilities Spanish TDT

**PO#:**

**Ad #: 9899660D**

of which a copy is hereto attached, was published in said newspaper for the full required period of **1** time(s) commencing on **1/31/2014**, and ending on **1/31/2014**, all days inclusive.

Signed: \_\_\_\_\_

Date: 02/24/2014 State of Nevada, Carson City

**Price: \$ 150.05**

Subscribed and sworn to before me this \_\_\_\_ day  
of \_\_\_\_\_

\_\_\_\_\_  
Notary Public

## Proof and Statement of Publication

Ad #: 9899660D

**Notificación de Cobra y Crédito de Gas de Efecto Invernadero Efectivo el 1<sup>o</sup> de abril, 2014 for Liberty Utilities Customers**

**Cobra Nueva:** Todas las clientes incurrirán un \$0.00770 por hora kilovatio de cobra mensual para el icosto de permiso del carbon. (El nombre de la cobra se puede cambiar pendiente de revision de CPCU). Este es un aumento de una media de 5% por los clientes residenciales, y un aumento de una media de 6% por los clientes comerciales.

**Crédito Residencial Nuevo:** todas las clases de clientes residenciales elegibles recibirán un crédito en su cuenta conocido como un crédito climático (el nombre de la cobra se puede cambiar pendiente de revision de CPCU) en sus declaraciones de abril 2014 y de octubre 2014. Este crédito será aproximadamente \$55 por cada de estos meses.

**Nuevos Créditos por negocios pequeños:** Negocios pequeños que son elegibles (clase de tarifa A1) recibirán un crédito conocido como un crédito climático (el nombre de la cobra se puede cambiar pendiente de revision de CPCU) en su declaración mensual empezando en el mes de abril 2014. La suma del crédito será igual a la cobra mensual asociada.

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**Para Más Información**

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Pub: January 31, 2014

☒ Ad#9899660

# SIERRA SUN

P.O. Box 1888 Carson City, NV 89702  
(775) 881-1201 FAX: (775) 887-2408

**Customer Account: # 8190853**

**Legal Account**

Tri Sage  
5418 Longley Lane, Ste A  
Reno, NV 89511  
**Attn: Kathy Carter**

**Jody Mudgett says:**

That (s)he is a legal clerk of the **SIERRA SUN**, a newspaper published Wednesday and Friday at Truckee, in the State of California.

**Copy Line**


Liberty Utilities English SS

**PO#:**

**Ad #: 9899703D**

of which a copy is hereto attached, was published in said newspaper for the full required period of **1** time(s) commencing on **1/31/2014**, and ending on **1/31/2014**, all days inclusive.

Signed: \_\_\_\_\_



Date: 02/24/2014 State of Nevada, Carson City

**Price: \$ 107.98**

Subscribed and sworn to before me this \_\_\_\_ day  
of \_\_\_\_\_

\_\_\_\_\_  
Notary Public

## Proof and Statement of Publication

Ad #: 9899703D

**NOTIFICATION OF NEW CARBON POLLUTION CHARGE AND CREDIT EFFECTIVE APRIL 1, 2014 FOR LIBERTY UTILITIES CUSTOMERS**

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**FOR MORE INFORMATION**

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Pub: January 31, 2014

Ad#9899703

# SIERRA SUN

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**Customer Account: # 8190853**

**Legal Account**

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**Attn: Kathy Carter**

**Jody Mudgett says:**

That (s)he is a legal clerk of the **SIERRA SUN**, a newspaper published Wednesday and Friday at Truckee, in the State of California.

**Copy Line**

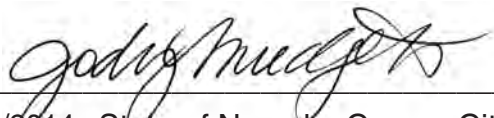
Liberty Utilities Spanish SS

**PO#:**

**Ad #: 9899729D**

of which a copy is hereto attached, was published in said newspaper for the full required period of **1** time(s) commencing on **1/31/2014**, and ending on **1/31/2014**, all days inclusive.

Signed: \_\_\_\_\_



Date: 02/24/2014 State of Nevada, Carson City

**Price: \$ 117.15**

Subscribed and sworn to before me this \_\_\_\_ day of \_\_\_\_\_

\_\_\_\_\_  
Notary Public

## Proof and Statement of Publication

Ad #: 9899729D

**Notificación de Cobra y Crédito de Gas de Efecto Invernadero Efectivo el 1<sup>o</sup> de abril, 2014 for Liberty Utilities Customers**

**Cobra Nueva:** Todas las clientes incurrirán un \$0.00770 por hora kilovatio de cobra mensual para el icosto de permiso del carbon. (El nombre de la cobra se puede cambiar pendiente de revision de CPCU). Este es un aumento de una media de 5% por los clientes residenciales, y un aumento de una media de 6% por los clientes comerciales.

**Crédito Residencial Nuevo:** todas las clases de clientes residenciales elegibles recibirán un crédito en su cuenta conocido como un crédito climático (el nombre de la cobra se puede cambiar pendiente de revision de CPCU) en sus declaraciones de abril 2014 y de octubre 2014. Este crédito será aproximadamente \$55 por cada de estos meses.

**Nuevos Créditos por negocios pequeños:** Negocios pequeños que son elegibles (clase de tarifa A1) recibirán un crédito conocido como un crédito climático (el nombre de la cobra se puede cambiar pendiente de revision de CPCU) en su declaración mensual empezando en el mes de abril 2014. La suma del crédito será igual a la cobra mensual asociada.

**¿Soy elegible por el crédito climático?**

Todos los clientes residenciales son elegibles por el crédito climático si se tratara de un cliente de Liberty Utilities durante un mes antes de la de crédito expedida, y sean clientes activos ahora.

Solo los negocios pequeños (A1 código de tarifa) que sean clientes comerciales son elegibles si tengan un demanda mensual menos de 20 kilovatios en nueve o más meses en el años calendario antes de que el crédito está emitida y es un cliente actual de Liberty Utilities.

**Para Más Información**

Encuentre más informción por visitando el sitio: [www.libertyutilities.com/west](http://www.libertyutilities.com/west). Haga un clic en la ficha de soporte al cliente en la parte superior, y a continuación, seleccione los mandatos de gases de efecto invernadero en el menú de la izquierda. También, puede comunicarse con el gerente de tarifas y asuntos regulatorios de Liberty Energy: Ken Wittman a: (530) 543-5267 y la Oficina del Consejero Público a: 505 Van Ness Avenue, San Francisco, CA 94102, o por correo electrónico a: [public.advisor@cpuc.ca.gov](mailto:public.advisor@cpuc.ca.gov)

Pub: January 31, 2014

☒ Ad#9899729