PRELIMINARY STATEMENT (Continued) MEMORANDUM ACCOUNTS (Continued) Wildfire Mitigation Plan Memorandum Account In compliance with Commission Decision 19-05-040, the Wildfire Mitigation Plan Memorandum Account ("WMPMA") will record costs incurred to implement Liberty CalPeco's Wildfire Mitigation Plan. 1. PURPOSE The purpose of the WMPMA is to record and track incremental costs of wildfire Mitigation work incurred to implement Liberty CalPeco's Commission-approved Wildfire Mitigation Plan that are not otherwise recovered in Liberty CalPeco's authorized revenue requirement. 2. APPLICABILITY The WMPMA applies to all customer classes and rate schedules, except for those specifically excluded by the Commission. 3. ACCOUNTING PROCEDURES Liberty CalPeco shall maintain the WMPMA by making entries at the end of each month as follows: a. A debit entry shall be made to the WMPMA at the end of each month to record the incremental fire risk mitigation costs. b. Interest shall accrue to the WMPMA on a monthly basis by applying a rate equal to one-twelfth of the three-month Commercial Paper Rate, as reported in the Federal Reserve Statistical Release, to the average of the beginning-of-month and the end-of-month balances. 4. EFFECTIVE DATE The WMPMA shall be effective on June 3, 2019. 5. DISPOSITION Disposition of amounts recorded in the WMPMA shall be determined in a subsequent general rate case or other rate-setting filing authorized by the Commission.	J	111	LAI	KE TAHOE, CALIFORNIA	CPUC Sheet No. CPUC Sheet No.	41M				
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Advice Letter No.	AL 117-E	Gregory S. Sorensen Name	Date Filed:	
Decision No.		President Title	Effective Date:	6/3/2019
			Resolution No.	