

PRELIMINARY STATEMENT  
(Continued)

13. MEMORANDUM ACCOUNTS (Continued)

M. 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 risk 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.

Advice Letter No. AL 117-E Issued by Gregory S. Sorensen Date Filed: \_\_\_\_\_  
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