PUBLIC UTILITIES COMMISSION

505 VAN NESS AVENUE SAN FRANCISCO, CA 94102-3298



January 24, 2018

Edward N. Jackson Director of Revenue Requirements Liberty Utilities (Apple Valley Ranchos Water) Corp. PO Box 7005 Apple Valley, CA 92307

Dear Mr. Jackson,

The Commission has approved Liberty Utilities (Apple Valley Ranchos Water) Corp.'s Advice Letter No. 227-W, filed on December 29, 2017 regarding authorization to create and implement the Tax Cuts and Jobs Act Memorandum Account (TCJA) to track the impact on the Commission-jurisdictional revenue requirement caused by changes from the 2018 Federal Tax Law.

Enclosed are copies of the following revised tariff sheets for the utility's files:

P.U.C. Sheet No.	<u>Title of Sheet</u>		
953-W	Preliminary Statement		
954-W	Table of Contents		

Please contact Jim Boothe at 415-703-1748, if you have any questions.

Thank you,

/s/ROBIN BRYANT

Robin Bryant
Water & Sewer Advisory Branch
Division of Water and Audits

Enclosures

CALIFORNIA PUBLIC UTILITIES COMMISSION DIVISION OF WATER AND AUDITS

Advice Letter Cover Sheet

Utility Name:	Liberty Ut (Apple Va		chos Water) Corp.	Date Mailed to Serv	vice List:	December 29, 2017
District:	N/A					•
CPUC Utility #:	U-346-W			Protest Deadline (20) th Day):	January 18, 2018
Advice Letter #:	227-W			Review Deadline (30) th Day):	January 28, 2018
Tier	⊠1 □2	□3		Requested Effective	e Date:	January 1, 2018
Authorization				Rate I	mpact:	·
	authorizate Cuts and a ("TCJA") Commission requirement Federal Ta W and 95	tion to of Jobs Action to traction-juricaus ax Law 4-W.	r requests Commiss create and implements Memorandum A k the impact on the sdictional revenue ed by changes from The tariffs affecte	nt the Tax ccount the 2018 d are 953-	er was ma	ailed to the service list. Please
Utility Contact				Utility Contact:	Sucan	S Flores
Phone			ext. 1212	•		3.0711, ext. 1251
Email		•	@libertyutilities.con			Flores@Libertyutilities.com
DWA Contact:	-		.comberty demices.com	<u>.</u>	<u> </u>	Tores@Elbertyatilities.com
Phone:	(415) 70					
Email:	Water [oivision (@cpuc.ca.gov			
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DATE	STAFF			<u>C</u>	OMMEN	<u>TS</u>
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Comments:

Signature:

Date:



Advice Letter No. 227-W

December 29, 2017

TO THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

Liberty Utilities (Apple Valley Ranchos Water) Corp. (U 346 W) ("Liberty Apple Valley") hereby transmits the following revised tariff sheets applicable to water service in its service territory:

Calif. P.U.C. Sheet No.	Title of Sheet	Canceling Sheet No.
953-W Preliminary	Statement	Original
954-W Table of Con	itents	952-W

Purpose

Liberty Apple Valley is seeking authorization to create and implement the Tax Cuts and Job Acts Memorandum Account ("TCJA") to track the impact on Commission-jurisdictional revenue requirement caused by changes in the business tax rate and other potential tax code changes from the 2018 Federal Tax Law.

Background and Discussion

The 2018 Federal Tax Law (2018 Tax Cuts and Jobs Act) reduces the federal tax rate for businesses from 35% to 21% for the tax year beginning January 1, 2018. Existing authorized utility rates for water and sewer service are based on the current federal tax rate of 35%. In its correspondence dated December 22, 2017 to all Class A and B Water and Sewer utilities, Water Division directed all Class A and B water and sewer utilities to file Tier 1 advice letters to establish and add a 2018 Tax Accounting Memorandum Account to their respective preliminary statements.

In accordance with this directive, Liberty Apple Valley proposes to revise its Preliminary Statement to include the Tax Cuts and Job Acts Memorandum Account ("TCJA"). The TCJA should be amortized and closed as part of the next general rate adjustment where the authorized federal tax expense can be adjusted to reflect changes in the federal tax rate for businesses in prospective water rates.

No cost information is required for this advice letter filing.

Tier Designation

This advice letter is submitted with Tier 1 Designation.

Effective Date

Apple Valley Ranchos Water requests this filing become effective January 1, 2018.

Notice and Service

In accordance with General Order 96-B, General Rules 4.3 and 7.2 and Water Industry Rule 4.1, a copy of this advice letter will be mailed or electronically transmitted on December 28, 2017 to competing and adjacent utilities and other utilities or interested parties having requested such notification.

Response or Protest

Anyone may respond to or protest this advice letter. A response supports the filing and may contain information that proves 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 are:

- (1) The utility did not properly serve or give notice of the advice letter;
- (2) he 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; or
- (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 relitigating a prior order of the Commission.)

A protest shall provide citations or proofs where available to allow staff to properly consider the protest.

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, Division of Water and Audits, 3rd floor California Public Utilities Commission 505 Van Ness Avenue San Francisco, CA 94102

E-Mail: Water divison@cpuc.ca.gov

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

Edward N. Jackson
Director, Rates and Regulatory Affairs
Liberty Utilities (California)
9750 Washburn Road
P. O. Box 7002
Downey, CA 90241

Fax: (562) 861-5902

E-Mail: DLCADowneyRegulatoryAffairs@libertyutilities.com

Cities and counties that need Board of Supervisors or Board of Commissioners approval to protest should inform the Water Division within the 20-day protest period so that a late filed protest can be entertained. The informing document should include an estimate of the date the proposed protest might be voted on.

If you have not received a reply to your protest within 10 business days, contact this person at (562) 923-0711, ext. 1212.

A list of adjacent utilities, either public or privately owned, and other interested parties that have been furnished a copy of this advice letter, is attached.

Very truly yours,

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.

/s/ Edward N. Jackson
EDWARD N. JACKSON
Liberty Utilities (California)
Director, Rates and Regulatory Affairs
9750 Washburn Road
Downey, CA 90241
562.923.0711, ext. 1212
Edward Jackson@libertyutilities.com

ENJ/ssf

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.		REVISED	Cal. P.U.C.	Sheet No	953-W
21760 OTTAWA ROAD P.O. BOX 7005 APPLE VALLEY, CALIFORNIA 92307	Canceling	REVISED	Cal. P.U.C.	Sheet No	ORIGINAL

PRELIMINARY STATEMENT (Continued)

DD. Tax Cuts and Jobs Act ("TCJA") Memorandum Account

(N)

- 1. <u>Purpose</u>: The purpose of the TCJA Memorandum Account (Memo Account) is to track on a CPUC-jurisdictional revenue requirement basis the impacts of the TCJA not otherwise reflected in rates from January 1, 2018 until the effective date of the revenue requirement changes in the Utility's next General Rate Case (Memo Account Period).
- 2. <u>General Information</u>. The Utility shall record in this Memo Account realized increases or decreases in its CPUC-jurisdictional revenue requirement resulting from the TCJA. The Memo Account shall be used in determining whether any rate adjustment is necessary to reflect impacts of the TCJA during the Memo Account Period.
- 3. Memo Account Entries. The entries in the Memo Account may include the following:
 - a. Realized decreases in revenue requirement resulting from the TCJA during the Memo Account Period.
 - b. Realized increases in revenue requirement resulting from the TCJA during the Memo Account Period.
 - c. Balances in the Memo Account will accrue interest at the 90-day commercial paper rate.
- 4. <u>Disposition of Memo Account Balance</u>. In the Utility's next General Rate Case, or at such other time as ordered by the CPUC, the balance in the Memo Account shall be addressed and rates shall be adjusted accordingly, as appropriate. (N)

(To be inserted by Utility)	Issued By	(To be inserted by Cal. P.U.C.)
Advice No. 227-W	GREGORY S. SORENSEN	Date Filed
Dec. No.	PRESIDENT	Effective 1-1-2018
		Resolution No.

(APPLE VALLEY RANCHOS WATER) CORP. 21760 OTTAWA ROAD P. O. BOX 7005 APPLE VALLEY, CALIFORNIA 92307 Canceling REVISED Cal. P.U.C. Sheet No. 952-W TABLE OF CONTENTS The following listed tariff sheets contain all effective rates and rules affecting the charges and service of the utility, together with other pertinent information: Subleted Matter of Sheet: Sheet No. 12		UTILITIES	UOS WATED)	CORR			
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	Advice No.	227-W		GREGORY S. SORI	ENSEN D	ate Filed 12	-29-2017
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Title

Resolution No.

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP. ADVICE LETTER 227-W SERVICE LIST

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