CALIFORNIA PUBLIC UTILITIES COMMISSION
DIVISION OF WATER AND AUDITS

Advice Letter Cover Sheet

Utility Name:	Liberty Utilities (Apple Valley Ranchos Water) Corp.	**Date Mailed to Service List:**	November 19, 2026
District:	N/A		
CPUC Utility #:	U 346-W	**Protest Deadline (20th Day):**	December 9, 2026
Advice Letter #:	295-W	**Review Deadline (30th Day):**	December 19, 2026
Tier	☒1 ☐2 ☐3 ☒ Compliance	**Requested Effective Date:**	December 30, 2026
Authorization	D.26-05-032, D.26-08-012	**Rate Impact:**	($3,246,007) (10.96%)
Description:	Liberty Apple Valley submits this advice letter to amortize the balance recorded in the Interim Rates Memorandum Account.		

The protest or response deadline for this advice letter is 20 days from the date that this advice letter was mailed to the service list. Please see the "Response or Protest" section in the advice letter for more information.

Utility Contact:	Tiffany Thong	**Utility Contact:**	AnnMarie Lett
Phone:	562.923.0711	**Phone:**	562.923.0711
Email:	Tiffany.Thong@libertyutilities.com	**Email:**	AnnMarie.Lett@Libertyutilities.com
DWA Contact:	Tariff Unit		
Phone:	(415) 703-1133		
Email:	Water.Division@cpuc.ca.gov		

DWA USE ONLY

DATE	STAFF	COMMENTS

[ ] APPROVED **[ ] WITHDRAWN** **[ ] REJECTED**

Signature: _____ **Comments:** _____

Date: _____

Liberty Utilities (Apple Valley Ranchos Water) Corp.
21760 Ottawa Road
Apple Valley, CA 92308-6533
Tel: 760-247-6484
Fax: 760-247-1654

Advice Letter No. 295-W

November 19, 2026

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 attached revised tariff sheets applicable to water service in its service territory.

Summary

This request is made pursuant to Ordering Paragraph No. 18 of D.26-05-032, issued May 15, 2026, as revised by D.26-08-012, issued August 21, 2026. The purpose of this advice letter is to amortize the difference between the interim rates established by Advice Letter 286-W, effective July 1, 2025, and the final rates authorized by Advice Letters 292-W and 293-W, effective October 1, 2026, in compliance with D.26-05-032, as modified by D.26-08-012.

Background and Discussion

Test Year 2025 General Rate Case ("GRC") Proceeding

On January 2, 2024, Liberty Utilities (Park Water) Corp. (Liberty Park Water) and Liberty Utilities (Apple Valley Ranchos Water) Corp. (Liberty Apple Valley), together as Liberty, filed GRC Applications A.24-01-002 and A.24-01-003, respectively, for Test Year 2025, with rates proposed to become effective July 1, 2025. On February 9, 2024, the assigned Administrative Law Judge (ALJ) issued a ruling consolidating the proceedings. A prehearing conference was held on February 22, 2024, and on March 27, 2024, the assigned Commissioner issued a Scoping Memo and Ruling setting forth the scope of issues and procedural schedule. Public participation hearings for Liberty Apple Valley were held on July 29 and July 31, 2024. An evidentiary hearing was held on October 22, 2024, at which the parties waived cross-examination and moved to admit exhibits into the record.

On December 20, 2024, the parties filed Opening Briefs addressing contested issues. That same day, Liberty also filed a motion for authority to implement interim rates, which the assigned ALJ granted on May 30, 2025, authorizing interim rates and establishment of a memorandum account to track the difference between interim and final authorized rates. On May 15, 2026, the Commission issued D.26-05-032 adopting Test Year 2025 revenue requirements for Liberty Park Water and Liberty Apple Valley and directing the utilities to amortize the difference between interim and final approved rates in accordance with Standard Practice U-27-W. On June 29, 2026, Liberty filed Petitions for Modification (PFM) of D.26-05-032 to correct errors in the Results of Operations models and associated appendices that resulted in incorrect revenue requirements. On August 21, 2026, the Commission issued D.26-08-012 granting Liberty's PFMs and modifying D.26-05-032 to reflect the corrected revenue requirements and associated rate calculations.

Interim Rates Memorandum Account ("IRMA")

Pursuant to D.26-05-032, as modified by D.26-08-012, Liberty Apple Valley filed Advice Letter 292-W, implementing the final authorized rates for Test Year 2025. Due to the timing of the Commission's decision on Liberty's PFM, Liberty Apple Valley concurrently filed Advice Letter 293-W to implement rates for escalation year 2026, effective October 1, 2026.

Ordering Paragraph No. 18 of D.26.05.032, as modified by D.26-08-012, states the following:

> 18. Within 120 days of the issuance of this decision, Liberty Utilities (Apple Valley Ranchos Water) Corp. shall submit Tier 1 advice letters to amortize the difference between interim rates and approved rates. The difference between interim rates and final approved rates here, which shall be recovered in accordance with Standard Practice U-27-W.

Liberty Apple Valley has determined the amounts recorded in the IRMA for the period of July 1, 2025 through September 30, 2026, with interest calculated through October 31, 2026. The IRMA calculation results in an over-collection of $3,060,104 for domestic water service, an over-collection of $73,686 for private fire protection, and an over-collection of $142,217 for gravity irrigation water service.

Accordingly, Liberty Apple Valley proposes to refund the domestic water, private fire protection, and gravity irrigation IRMA over-collection through a one-time surcredit applicable to the respective customer classes, as further described below.

Overall, the net impact was an over-collection of $3,246,007 or 10.96% of Liberty Apple Valley's 2026 authorized revenue requirement.

Liberty Apple Valley proposes a one-time surcredit by meter size for Schedule No. 1 Residential Metered Service, Schedule No. 3 Non-Residential Metered Service, and Schedule No. 4 Non-Metered Fire Service.

For Schedule No. 2 Gravity Irrigation Service, Liberty Apple Valley proposes to refund the $142,217 IRMA over-collection, including interest, to Ashwood Golf Course. Because Ashwood Golf Course is the only customer served under this tariff, Liberty Apple Valley proposes to refund the entire balance to Ashwood Golf course through a one-time surcredit.

Liberty is providing Commission Staff with workpapers showing the development of the balance recorded in the IRMA, including interest calculations. The surcredit calculations are included in the workpapers.

Tier Designation

Pursuant to Ordering Paragraph No. 18 of D.26-05-032, as modified by D.26-08-012, this advice letter is submitted with Tier 1 destination.

Requested Effective Date

Pursuant to General Rule 7.3.2 of General Order 96-B, Liberty Apple Valley requests this filing become effective December 30, 2026.

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 November 19, 2026 to competing and adjacent utilities and other utilities or interested parties having requested such notification.

Customer notification of this rate increase was previously accomplished in A.24-01-002, et al. as required by Rule No. 3.2 of the Commission's Rules of Practice and Procedure. Additional public notice of this filing is not required.

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) The 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 re-litigating 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, Water Division, 3rd floor
California Public Utilities Commission
505 Van Ness Avenue, San Francisco, CA 94102
Water.division@cpuc.ca.gov

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

Tiffany Thong
Manager, Rates and Regulatory Affairs
Liberty Utilities (Park Water) Corp.
9750 Washburn Road
P. O. Box 7002
Downey, CA 90241
Phone: (562) 923-0711
E-Mail: Tiffany.Thong@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 Tiffany Thong at Tiffany.Thong@libertyutilities.com.

Very truly yours,

LIBERTY UTILITIES (APPLE VALLEY RANCHOS WATER) CORP.

/s/ Tiffany Thong
TIFFANY THONG
Manager, Rates and Regulatory Affairs

TT/as

Attachments

Cal P.U.C. Sheet No.	Title of Sheet	Cancelling Cal P.U.C. Sheet No.
1315-W	SCHEDULE NO. 1 RESIDENTIAL GENERAL METERED SERVICE Sheet 2	1300-W
1316-W	SCHEDULE NO. 1 RESIDENTIAL GENERAL METERED SERVICE Sheet 3	1301-W
1318-W	SCHEDULE NO. 2 GRAVITY IRRIGATION SERVICE Sheet 2	1303-W
1319-W	SCHEDULE NO. 3 NON-RESIDENTIAL GENERAL METERED SERVICE Sheet 2	1304-W
1320-W	SCHEDULE NO. 3 NON-RESIDENTIAL GENERAL METERED SERVICE Sheet 3	1305-W
1322-W	SCHEDULE NO. 4 NON-METERED FIRE SERVICE Sheet 2	1307-W
1324-W	TABLE OF CONTENTS Sheet 1	1314-W
DELETED	SCHEDULE NO. 1 RESIDENTIAL GENERAL METERED SERVICE Sheet 4	1302-W
DELETED	SCHEDULE NO. 3 NON-RESIDENTIAL GENERAL METERED SERVICE Sheet 4	1306-W
DELETED	SCHEDULE NO. 4 NON-METERED FIRE SERVICE Sheet 3	1308-W

RESIDENTIAL GENERAL METERED SERVICE

(D)

4. As authorized by the California Public Utilities Commission, an amount of $0.190 per Ccf is to be added to the quantity rate for a period of 36 months, beginning on the effective date of Advice Letter 275-W-A. This surcharge will recover the under-collection in the Pension Expense Balancing Account as of December 31, 2021. **(L)**

5. As authorized by the California Public Utilities Commission, an amount of $5.599 per Ccf is to be added to the quantity rate for a period of 36 months, beginning on the effective date of Advice Letter 275-W-A. This surcharge will recover the under-collection in the Yermo Water Revenue Balancing Account as of June 30, 2022. This surcharge is only applicable to Yermo customers.

6. As authorized by the California Public Utilities Commission, an amount of $0.323 per Ccf is to be added to the quantity rate for a period of 12 months, beginning on the effective date of Advice Letter 287-W. This surcharge will recover the under-collection in the Monterey Water Revenue Adjustment Mechanism Balancing Account as of June 30, 2025.

7. As authorized by the California Public Utilities Commission, an amount of $0.019 per Ccf is to be added to the quantity rate for a period of 12 months, beginning on the effective date of Advice Letter 294-W. This surcharge will recover the under-collection in the CEMA as of December 31, 2023.

8. As authorized by the California Public Utilities Commission, a one-time surcredit is to be added to the Customer's bill beginning on the effective date of Advice Letter 294-W. This surcredit is to refund the over collection in the CEBA and WRAM/MCBA as of December 31, 2023.

   The table below shows the surcredit for each meter size.

Meter Size	One-Time Surcredit
5/8”	$ 8.80
¾”	$ 13.20
1”	$ 22.00
1 ½”	$ 44.00
2”	$ 70.40
3”	$ 132.00
4”	$ 220.00
6”	$ 440.00
8”	$ 704.00
10”	$1,012.00

(L)

RESIDENTIAL GENERAL METERED SERVICE

9. As authorized by the California Public Utilities Commission, a one-time surcredit is to be applied to the Customer's bill beginning on the effective date of Advice Letter 295-W. This surcredit is to refund the overcollection in the Interim Rates Memorandum Account as of September 30, 2026. **(N)**

   The table below shows the surcredit for each meter size.

Meter Size	One-Time Surcredit
5/8”	$ 112.18
¾”	$ 168.27
1”	$ 280.45
1 ½”	$ 560.90
2”	$ 897.44
3”	$ 1,682.70
4”	$ 2,804.50
6”	$ 5,609.00
8”	$ 8,974.40
10”	$12,900.70

(N)

SCHEDULE NO. 2

GRAVITY IRRIGATION SERVICE

(D)

5. As authorized by the California Public Utilities Commission, an amount of $0.190 per Ccf is to be added to the quantity rate for a period of 36 months, beginning on the effective date of Advice Letter 275-W-A. This surcharge will recover the under-collection in the Pension Expense Balancing Account as of December 31, 2021.

6. As authorized by the California Public Utilities Commission, an amount of $0.207 per Ccf is to be added to the quantity rate for a period of 36 months, beginning on the effective date of Advice Letter 294-W. This surcharge will recover the under-collection in the ICBA (Irrigation) as of December 31, 2023.

7. As authorized by the California Public Utilities Commission, a one-time surcredit is to be applied to the Customer's bill beginning on the effective date of Advice Letter 295-W. This surcredit is to refund the overcollection in the Interim Rates Memorandum Account as of September 30, 2026. **(N)**

One-time IRMA Surcredit	$142,217	**(N)**

SCHEDULE NO. 3

NON-RESIDENTIAL GENERAL METERED SERVICE

(D)

4. As authorized by the California Public Utilities Commission, an amount of $0.190 per Ccf is to be added to the quantity rate for a period of 36 months, beginning on the effective date of Advice Letter 275-W-A. This surcharge will recover the under-collection in the Pension Expense Balancing Account as of December 31, 2021. **(L)**

5. As authorized by the California Public Utilities Commission, an amount of $5.599 per Ccf is to be added to the quantity rate for a period of 36 months, beginning on the effective date of Advice Letter 275-W-A. This surcharge will recover the under-collection in the Yermo Water Revenue Balancing Account as of June 30, 2022. This surcharge is only applicable to Yermo customers.

6. As authorized by the California Public Utilities Commission, an amount of $0.019 per Ccf is to be added to the quantity rate for a period of 12 months, beginning on the effective date of Advice Letter 294-W. This surcharge will recover the under-collection in the CEMA as of December 31, 2023.

7. As authorized by the California Public Utilities Commission, a one-time surcredit is to be added to the Customer's bill beginning on the effective date of Advice Letter 294-W. This surcredit is to refund the over collection in the CEBA and WRAM/MCBA as of December 31, 2023.

   The table below shows the surcredits for each meter size.

Meter Size	One-Time Surcredit
5/8”	$ 8.80
¾”	$ 13.20
1”	$ 22.00
1 ½”	$ 44.00
2”	$ 70.40
3”	$ 132.00
4”	$ 220.00
6”	$ 440.00
8”	$ 704.00
10”	$1,012.00

(L)

(Continued)

SCHEDULE NO. 3

NON-RESIDENTIAL GENERAL METERED SERVICE

(D)

9. As authorized by the California Public Utilities Commission, a one-time surcredit is to be applied to the Customer's bill beginning on the effective date of Advice Letter 295-W. This surcredit is to refund the overcollection in the Interim Rates Memorandum Account as of September 30, 2026. **(N)**

   The table below shows the surcredit for each meter size.

Meter Size	One-Time Surcredit
5/8”	$ 112.18
¾”	$ 168.27
1”	$ 280.45
1 ½”	$ 560.90
2”	$ 897.44
3”	$ 1,682.70
4”	$ 2,804.50
6”	$ 5,609.00
8”	$ 8,974.40
10”	$12,900.70

(N)

SCHEDULE NO. 4 Page 2

NON-METERED FIRE SERVICE

6. Any unauthorized use of water, other than for fire extinguishing purposes shall be charged for at the regular established rate as set forth under Schedule No. 3, Non-Residential General Metered Service, and/or may be the grounds for the immediate disconnection of the service without liability to the Company.
7. A late charge will be imposed per Schedule No. LC.
8. All bills subject to the reimbursement fee set forth on Schedule No. UF.

(D)

9. As authorized by the California Public Utilities Commission, an amount of $0.190 per Ccf is to be added to the quantity rate for a period of 36 months, beginning on the effective date of Advice Letter 275-W-A. This surcharge will recover the under-collection in the Pension Expense Balancing Account as of December 31, 2021.
10. As authorized by the California Public Utilities Commission, an amount of $5.599 per Ccf is to be added to the quantity rate for a period of 36 months, beginning on the effective date of Advice Letter 275-W-A. This surcharge will recover the under-collection in the Yermo Water Revenue Balancing Account as of June 30, 2022. This surcharge is only applicable to Yermo customers.
11. As authorized by the California Public Utilities Commission, a one-time surcredit is to be applied to the Customer's bill beginning on the effective date of Advice Letter 295-W. This surcredit is to refund the overcollection in the Interim Rates Memorandum Account as of September 30, 2026. **(N)**

    The table below shows the surcredit for each meter size.

Meter Size	One-Time Surcredit
2”	$ 72.50
3”	$116.00
4”	$174.00
6”	$297.25
8”	$435.00
10”	$580.00
12”	$768.50

(N)

(Continued)

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:

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Service Area Map-Apple Valley Ranchos		1276-W-W	
Service Area Map-Yermo		846-W	
Rate Schedules:			
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Schedule No. 2	Gravity Irrigation Service	1296-W, 1318-W	(T)
Schedule No. 3	Non-Residential General Metered Service-Apple Valley	1297-W, 1319-W, 1320-W, Deleted	(T)
Schedule No. 4	Non-Metered Fire Services	1298-W, 1322-W, Deleted	(T)
Schedule No. 5	Fire Flow Testing Charge	850-W	
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Schedule 14.1	Water Shortage Contingency Plan	1133-W through 1135-W, 1172-W, 1137-W through 1139-W, 1173-W	
Schedule UF	Surcharge to Fund PUC Reimbursement Fee	1274-W	
Schedule CAP	Customer Assistance Program	1288-W, 1094-W	
Schedule No. CAP-SC	Customer Assistance Program Sur-Charge	1289-W	
		819-W	
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No. 2	Description of Service	159-W	
No. 3	Application for Service	13-W, 553-W	
No. 4	Contracts	361-W	
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No. 6	Establishment and Re-establishment of Credit	362-W	
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(Continued)

SCHEDULE NO. 1

RESIDENTIAL GENERAL METERED SERVICE

SCHEDULE NO. 3

NON-RESIDENTIAL GENERAL METERED SERVICE

SCHEDULE NO. 4

NON-METERED FIRE SERVICE

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