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September 12, 2024

**VIA EMAIL ONLY**

**EDTariffUnit@cpuc.ca.gov**

**Advice Letter 248-E**

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

**Subject: Liberty's Residential Income-Graduated Fixed Charge Implementation Proposal, Pursuant to Decision 24-05-028, Ordering Paragraph 3.**

**Purpose**

Pursuant to Ordering Paragraph (“OP”) 10 of Commission Decision 24-05-028 (the “Decision”), Liberty Utilities (CalPeco Electric) LLC (U 933 E) (the “Company”) hereby submits this Tier 3 Advice Letter to propose an implementation plan of the Residential Income-Graduated Fixed Charge (“IGFC”).

**Background**

The Commission issued the Decision as part of Rulemaking (“R.”) 22-07-005 (Order Instituting Rulemaking to Advance Demand Flexibility Through Electric Rates). The Decision directs Liberty and other electric investor-owned utilities (“IOUs”) to change the structure of residential customer bills in accordance with California Assembly Bill (AB) 205, Stats. 2022, Ch. 61.

OP 10 of the Decision orders that within 120 days of its issuance (e.g., September 12, 2024), Liberty must “file a Tier 3 advice letter to implement income-graduated fixed charges, propose a marketing, education, and outreach plan, propose a line-item budget for implementation costs, and provide a justification for each proposed line-item cost.”<sup>1</sup>

The Decision further specifies that Liberty shall include the following information in the Tier 3 advice letter:

1. A list of all base revenue cost categories that the utility proposes to recover through its income-graduated fixed charges and the revenue requirement associated with each cost category;

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<sup>1</sup> D. 24-05-028, Order at 164-165.

2. An explanation of why each listed base revenue cost category is a fixed cost similar to a category approved for recovery through this decision;
3. The revenue requirement for each of the fixed cost categories approved in this decision, if applicable to the utility;
4. An explanation of how each base revenue cost category was converted from the current volumetric rate to a new per customer rate, if it is incremental to the current fixed charges;
5. Proposed fixed charge levels; and
6. A bill impact analysis demonstrating that both Tier 1 and Tier 2 customers with average electricity usage in each baseline territory will realize a bill savings compared to currently effective rates.

**Income-Graduated Fixed Charges (“IGFC”)**

The Company proposes to recover through its IGFC marginal customer access costs. Marginal customer access costs are costs associated with providing customers access to the electric grid (e.g., meters, services, and a portion of distribution plant related to providing customers access to the electric grid) and basic customer services (e.g., meter reading, billing, and customer care). In addition, IGFC charges recover wildfire costs, which are also considered marginal customer costs. Marginal customer access costs vary with the number of customers served.

To determine the customer cost per customer, the Company conducted a customer cost analysis. Excerpts of the results of the analysis are attached as Attachments 1 – 6.

In 2023, the Company reached a settlement in its General Rate Case (“GRC”) proceeding Application No. A.21-05-017. The settlement agreement was supported by the data in Figure 1. See below. The Company's customer cost analysis shows that the marginal access costs vary with the number of residential customers. As depicted in Figure 1 below, the average monthly customer cost is approximately \$79.90 per customer.

**Figure 1**

Customer Cost Analysis	Residential Permanent	Residential Non-Permanent	Total
Customer Costs	\$ 17,705,079	\$ 24,764,086	\$ 42,469,164
Number of Customers	17,712	26,580	44,293
Customer Cost per Customer (Annual)	\$ 1,000	\$ 932	\$ 959
<b>Customer Cost per Customer (Monthly)</b>	<b>\$ 83.30</b>	<b>\$ 77.64</b>	<b>\$ 79.90</b>

Figure 1 is based on the results of the Company's marginal cost study that supported the settlement agreement in its most recent GRC proceeding in Application No. 21-05-017. This Figure shows \$42.5 million in costs that vary with the number of residential customers. The monthly customer cost per residential customer of \$79.90 is based on 44,293 residential permanent and non-permanent customers. Derivation of the residential cost per customer is summarized in **Attachment 1**.

The Company's customer cost analysis classifies costs as customer based on either direct assignment or indirect assignment. These assignments are depicted in **Attachment 2** which also provides an explanation of the base rate cost categories classified as customer. The classification factors for both direct and indirect used to classify costs as customer are summarized in **Attachment 3**.

- Direct Assignments: Direct assignments utilize the Company's financial data to assign certain expenses as customer. Examples of direct assignment include meter reading, billing, and customer care expenses. Other direct assignment costs may also include certain plant investments, such as meters, services, a portion of distribution plant related to providing customers access to the electric grid, poles, overhead conductors, underground conduit, and underground conductors.

The portion of distribution plant related to providing customers access to the electric grid was based on statistical analysis that examines over a recent 8-year period the relationship between poles, overhead conductors, underground conduit, and underground conductors plant investment and the number of customers and non-coincident peak (NCP) demands, as shown in **Attachment 4**.

- Indirect Assignments: Indirect assignments utilize composite allocators based on direct and indirect assignments to assign certain plant investments. These investments include general plant and certain expenses, such as administrative and general expenses.

The Company's customer cost analysis classifies as customer \$61.5 million (58.29 %) of the Company's 2024 authorized base rate revenue requirement of \$105.45 million (excluding supply costs). The classification process reflects 36.27% of the Company's plant is classified as customer, including meters, services, and a portion of distribution plant related to providing customers access to the electric grid. The classification process also reflects 83.31% of the Company's O&M expenses were classified as customer, including meter reading, customer records and collection and customer accounts and wildfire expenses. Description of the classification process for each base rate cost category is included in Attachment 2.

The analysis allocates to the residential rate class \$42.5 million (69.10%) of the customer portion of the Company's base rate revenue requirement based on the results of the marginal cost study that supports the settlement agreement in A.21-05-017. The marginal cost study reflects various

methods to allocate the Company’s cost of service across rate classes, including facility investments to add new customers, number of customers, and customer demands.

The Company proposes in its IGFC petition residential customer charges of \$39.95 per month for non-CARE customers, \$10.00 per month for Tier 1 CARE customers, and \$5.00 per month for Tier 2 CARE customers. See **Attachment 5**. The proposed residential customer charges recover in aggregate a higher portion of the Company’s authorized base rate revenue requirement, as shown in Figures 2 and 3 (below).

**Figure 2: IGFC Rate Design (Residential Permanent)**

Residential Permanent	2024 Authorized	IGFC	Change	Change
Fixed Charge Rev	\$ 2,810,435	\$ 7,006,745	\$ 4,196,310	149%
Usage Charge Rev	\$ 18,581,080	\$ 14,384,770	\$ (4,196,310)	-23%
Total Base Rev	\$ 21,391,515	\$ 21,391,515	\$ -	0%

Figure 2 shows the IGFC rate design increases fixed charge revenues for the residential permanent rate class by \$4.2 million, while reducing usage charge revenues by the same amount.

**Figure 3: IGFC Rate Design (Residential Non-Permanent)**

Residential Non-Permanent	2024 Authorized	IGFC	Change	Change
Fixed Charge Rev	\$ 4,411,800	\$ 12,743,080	\$ 8,331,280	189%
Usage Charge Rev	\$ 25,292,250	\$ 16,960,970	\$ (8,331,280)	-33%
Total Base Rev	\$ 29,704,050	\$ 29,704,050	\$ -	0%

Figure 3 shows the IGFC rate design increases fixed charge revenues for the residential non-permanent rate class by \$8.3 million, while reducing usage charge revenues by the same amount.

To achieve the Company’s authorized base rate revenue requirement, as shown respectively in Figures 2 and 3 (above), the Company reduced its usage charges by 23% for residential permanent customers and 33% for residential non-permanent customers.

The Company prepared customer bill impacts to evaluate the proposed IGFC rate design, as shown in Figures 4, 5, and 6 (below). See **Attachment 6**.

**Figure 4: Customer Bill Impacts (Non-Care Customers)**

Bill Impact Analysis Total Rates	Monthly Usage (kWh)	IGFC Bill \$	Current Bill \$	Increase / (Decrease) \$	Increase / (Decrease) %
<b>Winter Season</b>					
50% Below Avg. Usage	357.2	\$ 139.18	\$ 124.01	\$ 15.17	12.2%
25% Below Avg. Usage	535.8	\$ 188.79	\$ 179.10	\$ 9.69	5.4%
Average Usage	714.4	\$ 243.22	\$ 239.76	\$ 3.45	1.4%
25% Above Avg. Usage	893.0	\$ 299.13	\$ 302.14	\$ (3.01)	-1.0%
50% Above Avg. Usage	1071.6	\$ 355.04	\$ 364.52	\$ (9.48)	-2.6%
<b>Summer Season</b>					
50% Below Avg. Usage	263.6	\$ 113.16	\$ 95.13	\$ 18.04	19.0%
25% Below Avg. Usage	395.3	\$ 149.77	\$ 135.77	\$ 14.00	10.3%
Average Usage	527.1	\$ 189.41	\$ 179.93	\$ 9.48	5.3%
25% Above Avg. Usage	658.9	\$ 230.66	\$ 225.96	\$ 4.71	2.1%
50% Above Avg. Usage	790.7	\$ 271.91	\$ 271.98	\$ (0.07)	0.0%

Figure 4 shows monthly bill impacts for non-CARE customers. Figure 4 shows bill increases under the IGFC rate design as compared to 2024 authorized rates for non-CARE customers based on 714 kWh during the winter months and 527 kWh during the summer month.

**Figure 5: Customer Bill Impacts (Tier 1 CARE)**

Bill Impact Analysis Total Rates	Monthly Usage (kWh)	IGFC Bill \$	Current Bill \$	Increase / (Decrease) \$	Increase / (Decrease) %
<b>Winter Season</b>					
50% Below Avg. Usage	307.5	\$ 84.44	\$ 91.90	\$ (7.46)	-8.1%
25% Below Avg. Usage	461.3	\$ 121.67	\$ 132.32	\$ (10.66)	-8.1%
Average Usage	615.0	\$ 159.85	\$ 173.81	\$ (13.96)	-8.0%
25% Above Avg. Usage	768.8	\$ 201.05	\$ 218.64	\$ (17.59)	-8.0%
50% Above Avg. Usage	922.5	\$ 242.25	\$ 263.47	\$ (21.22)	-8.1%
<b>Summer Season</b>					
50% Below Avg. Usage	225.0	\$ 64.47	\$ 70.22	\$ (5.74)	-8.2%
25% Below Avg. Usage	337.5	\$ 91.71	\$ 99.79	\$ (8.08)	-8.1%
Average Usage	450.0	\$ 119.17	\$ 129.62	\$ (10.45)	-8.1%
25% Above Avg. Usage	562.5	\$ 149.32	\$ 162.43	\$ (13.11)	-8.1%
50% Above Avg. Usage	675.0	\$ 179.47	\$ 195.23	\$ (15.76)	-8.1%

Figure 5 shows monthly bill impacts for Tier 1 CARE customers. Figure 5 shows bill decreases under the IGFC rate design as compared to the 2024 authorized rates for Tier 1 CARE customers based on 615 kWh during the winter months and 450 kWh during the summer month.

**Figure 6: Customer Bill Impacts (Tier 2 CARE)**

Bill Impact Analysis	Monthly Usage (kWh)	IGFC Bill \$	Current Bill \$	Increase / (Decrease) \$	Increase / (Decrease) %
<b>Winter Season</b>					
50% Below Avg. Usage	307.5	\$ 79.44	\$ 91.90	\$ (12.46)	-13.6%
25% Below Avg. Usage	461.3	\$ 116.67	\$ 132.32	\$ (15.66)	-11.8%
Average Usage	615.0	\$ 154.85	\$ 173.81	\$ (18.96)	-10.9%
25% Above Avg. Usage	768.8	\$ 196.05	\$ 218.64	\$ (22.59)	-10.3%
50% Above Avg. Usage	922.5	\$ 237.25	\$ 263.47	\$ (26.22)	-10.0%
<b>Summer Season</b>					
50% Below Avg. Usage	225.0	\$ 59.47	\$ 70.22	\$ (10.74)	-15.3%
25% Below Avg. Usage	337.5	\$ 86.71	\$ 99.79	\$ (13.08)	-13.1%
Average Usage	450.0	\$ 114.17	\$ 129.62	\$ (15.45)	-11.9%
25% Above Avg. Usage	562.5	\$ 144.32	\$ 162.43	\$ (18.11)	-11.1%
50% Above Avg. Usage	675.0	\$ 174.47	\$ 195.23	\$ (20.76)	-10.6%

Figure 6 shows monthly bill impacts for Tier 2 CARE customers. Figure 6 shows bill decreases under the IGFC rate design as compared to 2024 authorized rates proceeding for Tier 2 CARE customers based on 615 kWh during the winter months and 450 kWh during the summer month.

Pursuant to OP 10 of D.24-05-028, the Company provides the following responses to information the Company is required to address in this filing.

1. Base revenue cost categories that the utility proposes to recover through its income-graduated fixed charges and the revenue requirement associated with each cost category.
  - a. Please refer to Attachment 2. Attachment 2 provides a list of base rate cost categories and associated revenue requirement that were classified as customer and included in the IGFC. As depicted in Attachment 2, 58.29% of the Company's revenue requirement was classified as customer and included in the IGFC.
2. An explanation of why each listed base revenue cost category is a fixed cost similar to a category approved for recovery through this decision.
  - a. Please refer to Attachment 2. In general, those costs that vary with the number of customers were classified as customer and included in the IGFC. Costs classified as customer include providing customers access to the electric grid (e.g., meters, services, and a portion of distribution plant associated with providing customers

access to the electric grid), providing basic customer services (e.g., meter reading, billing, and customer care, and wildfire mitigation costs.

3. The revenue requirement for each of the fixed cost categories approved in this decision, if applicable to the utility.
  - a. Please refer to Attachment 2, and the Company's response to requirement 2 (above).
4. An explanation of how each base revenue cost category was converted from the current volumetric rate to a new per customer rate, if it is incremental to the current fixed charges.
  - a. The Company proposes in its IGFC petition residential customer charges of \$39.95 per month for non-ARE customers, \$10.00 per month for Tier 1 CARE customers, and \$5.00 per month for Tier 2 CARE customers. The non-CARE customer charge Liberty calculated was reduced by 50 percent. The proposed customer charges recover in aggregate a higher portion of the Company's authorized base rate revenue requirement than the authorized customer charges, as shown in Figures 2 and 3 (above). Specifically, Figure 2 shows the IGFC rate design increases fixed charge revenues for the residential permanent rate class by \$4.2 million, while reducing usage charge revenues by the same amount. Figure 3 shows the IGFC rate design increases fixed charge revenues for the residential non-permanent rate class by \$8.3 million, while reducing usage charge revenues by the same amount.

To achieve a revenue neutral rate design, the Company reduced its usage charges by 23.00 % for residential permanent customers and 33.00 % for residential non-permanent customers, as shown respectively in Figures 2 and 3 (above).

5. Proposed fixed charge levels.
  - a. The Company's customer cost analysis shows a higher customer cost of \$79.90 per customer than the Company's proposed residential customer charges in its IGFC petition of \$39.95 per month for non-CARE customers, \$10.00 per month for Tier 1 CARE customers, and \$5.00 per month for Tier 2 CARE customers.
6. A bill impact analysis demonstrating that both Tier 1 and Tier 2 customers with average electricity usage in each baseline territory without changes to usage will realize a bill savings compared to currently effective rates.
  - a. Customer bill impacts for non-CARE, Tier 1 CARE, and Tier 2 CARE customers are shown, respectively, in Figures 4, 5, and 6 (above). Figures 5 and 6 show that

Tier 1 and Tier 2 CARE customers will realize a bill savings under the IGFC rate design as compared to the Company's GRC rate design.

### **Marketing, Education and Outreach ("ME&O") Plan**

The Decision requires the Company to:

- Develop a marketing, education, and outreach plan.
- Participate in the large utilities' marketing, education, and outreach workshop to discuss the large utilities' plans, research findings, and messaging.
- Consult with PacifiCorp to understand how the company systematically differentiates between single- and multi-family housing customers.

Liberty has leveraged these discussions, as well as the ME&O plans filed by the large utilities, Pacific Gas and Electric Company ("PG&E"), Southern California Edison Company ("SCE"), and San Diego Gas & Electric Company ("SDG&E), to develop an implementation plan proposal.

The objectives of Liberty's ME&O plan are: awareness, understanding, and support among customers. Liberty's planned approach may include the following aspects of implementation. The planned approach may be adjusted as Liberty learns more throughout the implementation process. The estimated budget for Liberty's proposed ME&O plan is summarized in Table 1 below.

Phase 1 – Awareness: Informs customers about "what" the fixed charge is, "why" it is being implemented, and "when" it will take effect. Customers will receive information on timing and bill impacts, including the fixed charge amounts. These materials will emphasize the availability of additional resources to help customers understand how their bills will change and the resulting impacts. In addition, these materials will include resources for low-income and CARE customers.

- 1) Website: Publish and maintain IGFC web copy outlining details about the Company's upcoming implementation of the fixed charge, including information specific to CARE customers and what CARE customers need to do to qualify for lower income fixed charges.
- 2) Bill insert/mail: Provide targeted, direct communication to certain customers that highlights bill impacts. This direct email and mail communication will include a hypothetical example of an average customer's fixed charge amount, the estimated reduced volumetric usage charge, and a bill comparison estimating the impact on the bill. These communications will reference the website for additional information and resources, as well as resources for CARE customers.
- 3) Customer email: Send customer emails reinforcing the messaging described in (2) above.



- 4) Targeting mailings to CARE customers: These mailings will include additional explanation to reassure customers that their program participation benefits will not be impacted. It will also provide CARE customers with information on how to apply for lower income fixed charges.
- 5) Toolkits: Distribute IGFC educational pamphlets, flyers, and checklists in accessible formats.
- 6) Social media: Post content to Facebook and Twitter notifying customers of Liberty's fixed charge implementation with links to resources.
- 7) Paid advertisements: Digital and print advertisements in local publications discuss the "what," "why" and "when" for additional customer awareness.

Phase 2 – Implementation: Prepare employees to support customers throughout implementation of the fixed charge and provides continued support and resources to customers throughout the transition.

- 8) Employee Education: Prepare customer service and field operations employees with talking points and FAQs to answer customer questions, including information specific to CARE customers. Internal customer-facing groups may be leveraged to help drive early education about the fixed charge for utility employees, especially those whose work is customer-facing. Customer-facing groups may include the customer contact centers, payment locations and branch offices, field service teams, and credit and collections groups. Employees may be engaged through internal channels, including internal events, emails, and internal online resources.
- 9) Website: Publish and maintain IGFC web copy outlining details about the Company's upcoming implementation of the fixed charge, including information specific to CARE customers and what CARE customers need to do to qualify for lower income fixed charges.
- 10) Bill insert/mail: Provide targeted, direct communication to certain customers that highlights bill impacts. This direct email and mail communication will include a hypothetical example of an average customer's fixed charge amount, the estimated reduced volumetric usage charge, and a bill comparison estimating the impact on the bill. These communications will reference the website for additional information and resources, as well as resources for CARE customers. Customer email: Send customer emails reinforcing the messaging described in (2) above.
- 11) Targeting mailings to CARE customers: These mailings will include additional explanation to reassure customers that their program participation benefits will not be impacted. It will also provide CARE customers with information on how to apply for lower income fixed charges.
- 12) Social media: Post content to Facebook and Twitter notifying customers of Liberty's fixed charge implementation with links to resources.

**Table 1: Estimated ME&O Costs**

<b>Category</b>	<b>Estimate Phase 1</b>	<b>Estimate Phase 2</b>	<b>Total</b>	<b>Justification</b>
Website	\$0	\$0	\$0	
Bill Insert/Mail (one each)	\$47,000	\$47,000	\$94,000	Most effective form of non-digital communication
Customer E-Mail	\$0	\$0	\$0	
Targeted Low-Income Mail	\$5,600	\$5,600	\$11,200	Most effective form of non-digital communication
Toolkits (includes graphic design and online assets)	\$27,500		\$27,500	Supplemental education for events and customer care center
Social Media	\$0	\$0	\$0	
Digital/Print Advertisements (6 mo)	\$13,000		\$13,000	Increased educational reach and frequency
<b>Total</b>	<b>\$ 93,100</b>	<b>\$52,600</b>	<b>\$145,700</b>	

**Tier Designation**

As directed by Ordering Paragraph 3 of D.24-05-028, this advice letter is submitted with a Tier 3 designation.

**Effective Date**

The Company requests that this Tier 3 Advice Letter become effective upon Commission approval.

**Protests**

Anyone wishing to protest this Advice Letter may do so by letter sent via U.S. mail, facsimile or email, any of which must be received no later than October xx, which is 20 days after the date of this Advice Letter. There are no restrictions on who may submit a protest, but the protest shall set forth the grounds upon which it is based and shall be submitted expeditiously. 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](mailto:edtariffunit@cpuc.ca.gov)

Energy Division Tariff Unit  
California Public Utilities Commission  
September 12, 2024  
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The protest should be sent via email and U.S. Mail (and by facsimile, if possible) to Liberty Utilities (CalPeco Electric) LLC at the address shown 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: [elly.odoherty@libertyutilities.com](mailto:elly.odoherty@libertyutilities.com)

**Notice**

In accordance with General Order 96-B, Section 4.3, a copy of this Advice Letter is being sent electronically to parties shown on the attached service lists.

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

Respectfully submitted,

LIBERTY UTILITIES (CALPECO ELECTRIC) LLC

/s/ Elly O'Doherty

Elly O'Doherty  
Liberty Utilities (CalPeco Electric) LLC  
Manager, Rates and Regulatory Affairs  
Email: [Elly.ODoherty@libertyutilities.com](mailto:Elly.ODoherty@libertyutilities.com)

cc: Liberty General Order 96-B Service List  
R.22-07-005 Service List

**Attachment 1**

**Liberty Utilities (CalPeco Electric)**  
**Customer Charge Analysis**

Customer Cost Allocation	Total Company	Residential Permanent	Residential Non-Permanent	Small Commercial	Medium Commercial	Large Commercial	Irrigation	OLS	Street Lighting
Marginal Cost of Service (Distribution-Cust)	\$ 8,092,908	\$ 2,331,194	\$ 3,260,640	\$ 255,329	\$ 1,070,723	\$ 321,026	\$ 691,206	\$ 1,638	\$ 161,151
Allocation %	100.00%	28.81%	40.29%	3.15%	13.23%	3.97%	8.54%	0.02%	1.99%
Dist. Customer Revenues (Reconciled)	\$ 61,464,455	\$ 17,705,079	\$ 24,764,086	\$ 1,939,185	\$ 8,131,983	\$ 2,438,148	\$ 5,249,612	\$ 12,441	\$ 1,223,922
Number of Customers	49,937	17,712	26,580	5,319	262	53	11		
Customer Cost (Annual)	\$ 1,206	\$ 1,000	\$ 932	\$ 365	\$ 31,038	\$ 46,003	\$ 480,881		
<b>Customer Cost (Monthly)</b>	<b>\$ 100.51</b>	<b>\$ 83.30</b>	<b>\$ 77.64</b>	<b>\$ 30.38</b>	<b>\$ 2,586.51</b>	<b>\$ 3,833.57</b>	<b>\$ 40,073.38</b>		
Current Customer Charge		\$ 13.83	\$ 13.83	\$ 26.74	\$ 100.92	\$ 822.98	\$ 27.18		

Customer Cost Analysis	Total Company	Residential Permanent	Residential Non-Permanent	Total
Customer Costs	\$ 61,464,455	\$ 17,705,079	\$ 24,764,086	\$ 42,469,164
Number of Customers	49,937	17,712	26,580	44,293
Customer Cost per Customer (Annual)	\$ 1,206	\$ 1,000	\$ 932	\$ 959
<b>Customer Cost per Customer (Monthly)</b>	<b>\$ 100.51</b>	<b>\$ 83.30</b>	<b>\$ 77.64</b>	<b>\$ 79.90</b>
<b>Proposed IGFC Customer Charge</b>				<b>\$ 39.95</b>

69.10%  
\$ 42,469,164

**Attachment 2**

Liberty Utilities (CalPeco Electric) Customer Cost Analysis	Settlement Revenue Requirements (RY 2024) (\$000)			DEM %	CUS %	Classifiers	Description
	Total Company	Demand	Customer				
<b>Net Plant</b>							
302 Intang Plant-Franchise	\$ -	\$ -	\$ -	63.73%	36.27%	DISTPLT	Costs vary based on changes in distribution plant
303 CA Software	33,925	21,622	12,303	63.73%	36.27%	DISTPLT	Costs vary based on changes in distribution plant
303 Software Solar Plant	30	19	11	63.73%	36.27%	DISTPLT	Costs vary based on changes in distribution plant
360.1 CA Land	1,113	1,113	-	100.00%	0.00%	DEM	Costs vary based on changes in demands
360.2 CA Land Rights	349	349	-	100.00%	0.00%	DEM	Costs vary based on changes in demands
361 CA Structures & Imp	4,596	4,596	-	100.00%	0.00%	DEM	Costs vary based on changes in demands
362 CA Station Equipment	50,478	50,478	-	100.00%	0.00%	DEM	Costs vary based on changes in demands
364 CA Poles,Twrs & Fixtures	116,705	89,341	27,364	76.55%	23.45%	Poles	Costs vary based on changes in customers and demands
365 CA OH Cond & Devices	74,665	57,443	17,221	76.94%	23.06%	OH-Lines	Costs vary based on changes in customers and demands
366 CA Underground Conduit	17,873	13,751	4,122	76.94%	23.06%	UG-Lines	Costs vary based on changes in customers and demands
367 CA UG Cond & Devices	67,244	51,734	15,510	76.94%	23.06%	UG-Lines	Costs vary based on changes in customers and demands
368 CA Line Transformers	39,167	-	39,167	0.00%	100.00%	LineXFMRs	Costs vary based on changes in transformers
369 CA Services	31,522	-	31,522	0.00%	100.00%	CUS	Costs vary based on changes in customers
370 CA Meters	17,194	-	17,194	0.00%	100.00%	CUS	Costs vary based on changes in customers
371 CA Installs Cust Premise	714	-	714	0.00%	100.00%	CUS	Costs vary based on changes in customers
373 CA Street Lighy & SigSys	140	-	140	0.00%	100.00%	CUS	Costs vary based on changes in customers
389 CA Land in Fee	1,115	711	404	63.73%	36.27%	DISTPLT	Costs vary based on changes in distribution plant
389 CA Land Rights	78	50	28	63.73%	36.27%	DISTPLT	Costs vary based on changes in distribution plant
390 CA Structures & Imp	14,526	9,258	5,268	63.73%	36.27%	DISTPLT	Costs vary based on changes in distribution plant
391 CA Office Furn & Equip	1,351	861	490	63.73%	36.27%	DISTPLT	Costs vary based on changes in distribution plant
392.1 CA Autos	7,743	4,935	2,808	63.73%	36.27%	DISTPLT	Costs vary based on changes in distribution plant
393 CA Stores Equipment	53	34	19	63.73%	36.27%	DISTPLT	Costs vary based on changes in distribution plant
394 CA Tool,Shop & Garage Eq	993	633	360	63.73%	36.27%	DISTPLT	Costs vary based on changes in distribution plant
396 CA Power Operated Equip	69	44	25	63.73%	36.27%	DISTPLT	Costs vary based on changes in distribution plant
397 CA Communication Equip	3,760	2,396	1,364	63.73%	36.27%	DISTPLT	Costs vary based on changes in distribution plant
398 CA Miscellaneous Equip	825	526	299	63.73%	36.27%	DISTPLT	Costs vary based on changes in distribution plant
<b>Total Plant</b>	<b>\$ 486,231</b>	<b>\$ 309,895</b>	<b>\$ 176,336</b>				
	100.00%	63.73%	36.27%				
<b>Other Rate Base</b>							
Materials & Supplies	\$ 6,778	\$ 4,320	\$ 2,458	63.73%	36.27%	DISTPLT	Costs vary based on changes in distribution plant
Other Working Capital	4,062	2,589	1,473	63.73%	36.27%	DISTPLT	Costs vary based on changes in distribution plant
Working Cash	796	133	664	16.69%	83.31%	O&M	Costs vary based on changes in O&M
Customer Advances for Construction	(17,590)	(11,211)	(6,379)	63.73%	36.27%	DISTPLT	Costs vary based on changes in distribution plant
Accumulated Deferred Income Tax	(48,809)	(31,108)	(17,701)	63.73%	36.27%	DISTPLT	Costs vary based on changes in distribution plant
Other Deductions - COR & EADIT	(32,036)	(20,418)	(11,618)	63.73%	36.27%	DISTPLT	Costs vary based on changes in distribution plant
<b>Total Other Rate Base</b>	<b>\$ (86,799)</b>	<b>\$ (55,696)</b>	<b>\$ (31,104)</b>				
<b>Total Rate Base</b>	<b>\$ 399,432</b>	<b>\$ 254,200</b>	<b>\$ 145,232</b>				
Required Rate of Return	7.060%	7.060%	7.060%				
<b>Required Operating Income</b>	<b>\$ 28,199</b>	<b>\$ 17,946</b>	<b>\$ 10,253</b>				
	100.00%	63.64%	36.36%				



Liberty Utilities (CalPeco Electric) Customer Cost Analysis	Settlement Revenue Requirements (RY 2024) (\$000)			DEM %	CUS %	Classifiers	Description
	Total Company	Demand	Customer				
<b>O&amp;M Expenses</b>							
580 Supervision & Engineering	\$ 266	176	91	65.99%	34.01%	OPEXP582-587	Costs vary based on changes in 582-587 expenses
581 Load Dispatching	753	753	-	100.00%	0.00%	DEM	Costs vary based on changes in demands
582 Station Expenses	29	29	-	100.00%	0.00%	DEM	Costs vary based on changes in demands
583 Overhead Line Expenses	93	60	33	64.26%	35.74%	Lines	Costs vary based on changes in lines
584 Underground Line Expenses	58	37	21	64.26%	35.74%	Lines	Costs vary based on changes in lines
585 Street Lighting & Signal System	2	-	2	0.00%	100.00%	CUS	Costs vary based on changes in customers
586 Meter Expenses	9	-	9	0.00%	100.00%	CUS	Costs vary based on changes in customers
587 Customer Installation	-	-	-	0.00%	100.00%	CUS	Costs vary based on changes in customers
588 Miscellaneous Distribution	2,277	1,502	774	65.99%	34.01%	OPEXP582-587	Costs vary based on changes in 582-587 expenses
589 Rents	-	-	-	65.99%	34.01%	OPEXP582-587	Costs vary based on changes in 582-587 expenses
590 Supervision & Engineering	-	-	-	63.73%	36.27%	DISTPLT	Costs vary based on changes in distribution plant
591 Structures	28	28	-	100.00%	0.00%	DEM	Costs vary based on changes in demands
592 Station Equipment	85	85	-	100.00%	0.00%	DEM	Costs vary based on changes in demands
593 Overhead Lines	2,055	1,321	735	64.26%	35.74%	Lines	Costs vary based on changes in lines
594 Underground Lines	584	376	209	64.26%	35.74%	Lines	Costs vary based on changes in lines
<b>599 Wildfire Mitigation</b>	<b>22,788</b>	<b>-</b>	<b>22,788</b>	<b>0.00%</b>	<b>100.00%</b>	<b>Wildfire</b>	Costs generally benefit all customers
596 Street Lighting & Signal System Expenses	10	-	10	0.00%	100.00%	CUS	Costs vary based on changes in customers
597 Meters	72	-	72	0.00%	100.00%	CUS	Costs vary based on changes in customers
598 Misc. Distribution Plant	857	546	311	63.73%	36.27%	DISTPLT	Costs vary based on changes in distribution plant
901 Supervision	-	-	-	0.00%	100.00%	CUS	Costs vary based on changes in customers
902 Meter Reading Expense	397	-	397	0.00%	100.00%	CUS	Costs vary based on changes in customers
903 Customer Records & Collection	1,537	-	1,537	0.00%	100.00%	CUS	Costs vary based on changes in customers
904 Uncollectible Accounts	125	-	125	0.00%	100.00%	CUS	Costs vary based on changes in customers
905 Misc. Customer Accounts	-	-	-	0.00%	100.00%	CUS	Costs vary based on changes in customers
907 Supervision	303	-	303	0.00%	100.00%	CUS	Costs vary based on changes in customers
908 Customer Assistance Expenses	946	-	946	0.00%	100.00%	CUS	Costs vary based on changes in customers
909 Informational and Instr. Adv	-	-	-	0.00%	100.00%	CUS	Costs vary based on changes in customers
910 Misc. Customer Service	52	-	52	0.00%	100.00%	CUS	Costs vary based on changes in customers
920 A&G Salaries	9,410	1,387	8,023	14.74%	85.26%	NonAG O&M	Costs vary based on changes in nonAG O&M
921 Office Supplies & Expense	2,640	389	2,250	14.74%	85.26%	NonAG O&M	Costs vary based on changes in nonAG O&M
922 Admin Expense Transferred	(3,206)	(473)	(2,733)	14.74%	85.26%	NonAG O&M	Costs vary based on changes in nonAG O&M
923 Outside Services Employed	1,671	246	1,424	14.74%	85.26%	NonAG O&M	Costs vary based on changes in nonAG O&M
924 Property Insurance	836	533	303	63.73%	36.27%	DISTPLT	Costs vary based on changes in distribution plant
925 Injuries & Damages	834	531	302	63.73%	36.27%	DISTPLT	Costs vary based on changes in distribution plant
926 Pensions & Benefits	2,128	314	1,814	14.74%	85.26%	NonAG O&M	Costs vary based on changes in nonAG O&M
927 Franchise Requirements	-	-	-	14.74%	85.26%	NonAG O&M	Costs vary based on changes in nonAG O&M
928 Regulatory Commission	248	158	90	63.73%	36.27%	DISTPLT	Costs vary based on changes in distribution plant
929 Duplicate Charges	-	-	-	63.73%	36.27%	DISTPLT	Costs vary based on changes in distribution plant
930 Miscellaneous General	74	11	63	14.74%	85.26%	NonAG O&M	Costs vary based on changes in nonAG O&M
931 Rents	1	0	1	14.74%	85.26%	NonAG O&M	Costs vary based on changes in nonAG O&M
935 Maint. of General Plant	372	55	317	14.74%	85.26%	NonAG O&M	Costs vary based on changes in nonAG O&M
<b>Total O&amp;M</b>	<b>\$ 48,335</b>	<b>\$ 8,065</b>	<b>\$ 40,270</b>				
	<b>100.00%</b>	<b>16.69%</b>	<b>83.31%</b>				

Liberty Utilities (CalPeco Electric) Customer Cost Analysis	Settlement Revenue Requirements (RY 2024) (\$000)			DEM %	CUS %	Classifiers	Description
	Total Company	Demand	Customer				
<b>Depreciation Expense</b>							
303 Intangible Plant	\$ 4,910	3,129	1,781	63.73%	36.27%	DISTPLT	Costs vary based on changes in distribution plant
360.1 Land Rights	6	4	2	63.73%	36.27%	DISTPLT	Costs vary based on changes in distribution plant
361 Structures & Improvements	91	58	33	63.73%	36.27%	DISTPLT	Costs vary based on changes in distribution plant
362 Station Equipment	830	830	-	100.00%	0.00%	DEM	Costs vary based on changes in demands
364 Poles, Towers & Fixtures	3,229	2,472	757	76.55%	23.45%	Poles	Costs vary based on changes in customers and demands
365 OH Conductors & Devices	2,389	1,838	551	76.94%	23.06%	OH-Lines	Costs vary based on changes in customers and demands
366 UG Conduit	321	247	74	76.94%	23.06%	UG-Lines	Costs vary based on changes in customers and demands
367 UG Conductors & Devices	1,919	1,477	443	76.94%	23.06%	UG-Lines	Costs vary based on changes in customers and demands
368 Line Transformers	1,062	-	1,062	0.00%	100.00%	LineXFMRs	Costs vary based on changes in transformers
369 Services	576	-	576	0.00%	100.00%	CUS	Costs vary based on changes in customers
370 Meters	310	-	310	0.00%	100.00%	CUS	Costs vary based on changes in customers
371 Inst. on Customer Premises	19	-	19	0.00%	100.00%	CUS	Costs vary based on changes in customers
373 Street Light & Signal Systems	6	-	6	0.00%	100.00%	CUS	Costs vary based on changes in customers
389.1-399 General Plant	1,679	1,070	609	63.73%	36.27%	DISTPLT	Costs vary based on changes in distribution plant
Total Depreciation Expense	\$ 17,349	\$ 11,125	\$ 6,224				
<b>Taxes Other Than Income</b>							
Property Tax - Direct	\$ 3,645	2,323	1,322	63.73%	36.27%	DISTPLT	Costs vary based on changes in distribution plant
Property Tax - Common	-	-	-	63.73%	36.27%	DISTPLT	Costs vary based on changes in distribution plant
FICA, FUTA, SUTA	888	148	740	16.69%	83.31%	O&M	Costs vary based on changes in O&M
Medicare	214	36	178	16.69%	83.31%	O&M	Costs vary based on changes in O&M
Franchise Tax	1,266	806	460	63.64%	36.36%	RATEBASE	Costs vary based on changes in rate base
Total TOTI	\$ 6,013	\$ 3,312	\$ 2,700				
Deferred Income Taxes	\$ 2,780	\$ 1,769	\$ 1,011	63.64%	36.36%	RATEBASE	Costs vary based on changes in rate base
EADIT Amortization	(118)	(75)	(43)	63.64%	36.36%	RATEBASE	Costs vary based on changes in rate base
Federal Income Tax	2,123	1,351	772	63.64%	36.36%	RATEBASE	Costs vary based on changes in rate base
California Corporate Franchise Tax	764	486	278	63.64%	36.36%	RATEBASE	Costs vary based on changes in rate base
Total Income Taxes	\$ 5,549	\$ 3,532	\$ 2,018				
<b>Total Expenses</b>	<b>\$ 77,246</b>	<b>\$ 26,035</b>	<b>\$ 51,211</b>				
<b>Distribution Revenue Requirement</b>	<b>\$ 105,445</b>	<b>\$ 43,981</b>	<b>\$ 61,464</b>				
<b>%</b>	<b>100.00%</b>	<b>41.71%</b>	<b>58.29%</b>				

**Attachment 3**

Liberty Utilities (CalPeco Electric)			
Classification Factors	Total	Demand	Customer
DEM	100.00%	100.00%	0.00%
CUS	100.00%	0.00%	100.00%
Poles	100.00%	76.55%	23.45%
OH-Lines	100.00%	76.94%	23.06%
UG-Lines	100.00%	76.94%	23.06%
LineXFMRs	100.00%	0.00%	100.00%
Lines	100.00%	64.26%	35.74%
RATEBASE	100.00%	63.64%	36.36%
DISTPLT	100.00%	63.73%	36.27%
OPEXP582-587	100.00%	65.99%	34.01%
NonAG O&M	100.00%	14.74%	85.26%
O&M	100.00%	16.69%	83.31%

**Lines O&M Allocation**

Account 369 Services	31,522	-	31,522
Account 365-67 OH & UG Lines	159,782	122,928	36,854
Total Lines	191,304	122,928	68,375
%	100.00%	64.26%	35.74%

**Rate Base**

Total Rate Base	399,432	254,200	145,232
%	100.00%	63.64%	36.36%

**Attachment 4**

Customer-related Plant Analysis	Recorded 2011	Recorded 2012	Recorded 2013	Recorded 2014	Recorded 2015	Recorded 2016	Recorded 2017	Recorded 2018	Recorded 2019	Recorded 2020	Recorded 2021	Recorded 2022	Recorded 2023	2012-2023 Average
<b>Gross Plant</b>														
(364) Poles, Towers, and Fixtures	47,970,040	48,681,117	50,494,579	52,652,191	60,391,422	62,540,735	79,290,395	88,768,472	91,339,898	88,103,876	88,613,654	98,849,623	133,464,704	
(365) Overhead Conductors and Devices	36,732,913	36,894,788	36,737,587	36,207,941	46,410,856	66,368,862	53,014,776	57,200,835	59,863,732	59,611,206	66,362,365	69,549,094	89,841,876	
(366) Underground Conduit	19,632,011	18,990,107	19,794,533	19,534,100	19,325,365	19,179,846	18,812,071	18,500,237	18,279,100	18,576,034	18,153,363	17,004,392	18,258,808	
(367) Underground Conductors and Devices	71,536,198	69,054,915	70,185,694	71,409,508	73,017,470	75,406,132	81,541,896	80,602,383	84,110,371	83,299,232	80,360,562	74,370,615	76,410,749	
Accounts 365-367	127,901,122	124,939,810	126,717,814	127,151,549	138,753,690	160,954,839	153,368,744	156,303,455	162,253,203	161,486,472	164,876,290	160,924,101	184,511,433	
<b>Plant Per Customer</b>														
(364) Poles, Towers, and Fixtures		1,027	1,061	1,101	1,255	1,294	1,635	1,821	1,863	1,791	1,790	1,987	2,674	
Accounts 365-367		2,636	2,663	2,658	2,883	3,330	3,162	3,207	3,309	3,283	3,331	3,235	3,697	
<b>Customer-Related</b>														
(364) Poles, Towers, and Fixtures		33.9%	32.8%	31.6%	27.7%	26.9%	21.3%	19.1%	18.7%	19.4%	19.4%	17.5%	13.0%	23.45%
Accounts 365-367		27.0%	26.7%	26.7%	24.7%	21.4%	22.5%	22.2%	21.5%	21.7%	21.3%	22.0%	19.2%	23.06%
<b>Total Customers</b>		<b>47,389</b>	<b>47,582</b>	<b>47,830</b>	<b>48,131</b>	<b>48,338</b>	<b>48,496</b>	<b>48,742</b>	<b>49,033</b>	<b>49,184</b>	<b>49,501</b>	<b>49,743</b>	<b>49,904</b>	
<b>System Coincident Peak</b>					<b>124,440</b>	<b>134,871</b>	<b>126,976</b>	<b>136,953</b>	<b>129,473</b>	<b>121,301</b>	<b>128,458</b>	<b>122,036</b>	<b>119,950</b>	

364 Customer Demand Intercept				365-367 Customer Demand Intercept			
Coefficient	348	22,834	(1,078,817,727)	Coefficient	711	13,031	(570,837,187)
Standard Error	540	5,370	295,931,237	Standard Error	393	3,907	215,312,289
R-Square	79.3%	7,470,318		R-Square	69.6%	5,435,220	
F	10	5		F	6	5	
SSreg	1.07E+15	2.79E+14		SSreg	3.39E+14	1.48E+14	

HW Index	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
364	569	581	593	597	610	620	633	653	672	717	731	783	807	839
365	693	705	737	767	799	823	834	882	918	962	918	997	1,004	1,027
366	538	559	564	578	591	599	615	649	669	693	730	802	819	855
367	648	694.5	707	730.5	741.5	736	722	761	808	840	920	1,025	1,063	1,127
<b>Indexed to 2024</b>														
364	1.47	1.44	1.41	1.41	1.38	1.35	1.33	1.28	1.25	1.17	1.15	1.07	1.04	1.00
365	1.48	1.46	1.39	1.34	1.29	1.25	1.23	1.16	1.12	1.07	1.12	1.03	1.02	1.00
366	1.59	1.53	1.52	1.48	1.45	1.43	1.39	1.32	1.28	1.23	1.17	1.07	1.04	1.00
367	1.74	1.62	1.59	1.54	1.52	1.53	1.56	1.48	1.39	1.34	1.22	1.10	1.06	1.00
<b>Gross Plant</b>														
(364) Poles, Towers, and Fixtures	32,540,478	33,719,276	35,697,765	37,474,199	43,918,416	46,227,057	59,836,457	69,105,642	73,176,456	75,310,538	77,225,299	92,273,790	128,388,972	
(365) Overhead Conductors and Devices	24,777,019	25,317,136	26,353,516	27,030,846	36,093,317	53,164,856	43,035,160	49,105,642	53,489,299	55,816,605	59,295,942	67,491,188	87,830,621	
(366) Underground Conduit	12,347,466	12,409,948	13,051,341	13,199,333	13,351,988	13,430,825	13,525,162	14,036,303	14,295,906	15,049,324	15,492,115	15,942,860	17,475,434	
(367) Underground Conductors and Devices	41,146,331	42,569,358	44,045,167	46,302,721	48,058,276	49,228,839	52,221,266	54,409,828	60,324,143	62,108,428	65,623,750	67,630,654	72,070,000	

**Attachment 5**

**Liberty Utilities (CalPeco Electric)**  
**Residential Rate Design**

Base Revenues	Base Rates	Other Charges	Total Rates
IGFC Base Rates	58,718,382	\$ 42,268,709	\$ 100,987,090
Current Base Rates	58,718,382	\$ 42,268,709	\$ 100,987,090
\$ Difference	-	-	-
% Difference	0.0%		0.0%

	Billing Determinants	IGFC Fixed Charge
Standard		\$ 39.95
Tier 1 CARE	50.00%	\$ 10.00
Tier 2 CARE	50.00%	\$ 5.00

Residential Rates	Customer Charge	Distribution Rate	Generation Rate	Billing Determinants	Customer Revenues	Distribution Revenues	Generation Revenues	Total Revenues
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**IGFC Rates**

**Residential Permanent**

Customer Charge	\$ 39.95			167,130	\$ 6,677,046			\$ 6,677,046
Tier 1 Energy		\$ 0.10511	\$ 0.01916	71,903,817		7,557,895	1,377,339	8,935,234
Tier 2 Energy		\$ 0.12418	\$ 0.03535	39,197,951		4,867,408	1,385,484	6,252,893

**Residential Non-Permanent**

Customer Charge	\$ 39.95			318,966	\$ 12,743,080			\$ 12,743,080
Tier 1 Energy		\$ 0.10328	\$ 0.02578	164,221,777		16,960,970	4,233,626	21,194,596

**Tier 1 CARE**

Customer Charge	\$ 10.00			22,708	\$ 227,084			227,084
Tier 1 Energy		\$ 0.07128	\$ 0.01916	9,776,569		696,902	187,273	884,175
Tier 2 Energy		\$ 0.08096	\$ 0.03535	3,635,266		294,327	128,492	422,819

**Tier 2 CARE**

Customer Charge	\$ 5.00			22,708	\$ 113,542			113,542
Tier 1 Energy		\$ 0.07128	\$ 0.01916	9,776,569		696,902	187,273	884,175
Tier 2 Energy		\$ 0.08096	\$ 0.03535	3,635,266		294,327	128,492	422,819

**Employee Discounts**

Customer Charge	\$ (19.98)			547	\$ (10,927)			(10,927)
Tier 1 Energy		\$ (0.05256)	\$ (0.00958)	256,934		(13,503)	(2,461)	(15,964)
Tier 2 Energy		\$ (0.06209)	\$ (0.01767)	152,829		(9,489)	(2,701)	(12,190)

<b>Revenue at IGFC Rates</b>					<b>\$ 19,749,825</b>	<b>\$ 31,345,740</b>	<b>\$ 7,622,817</b>	<b>\$ 58,718,382</b>
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**Liberty Utilities (CalPeco Electric)**  
**Residential Rate Design**

Base Revenues	Base Rates	Other Charges	Total Rates	Billing		IGFC	
				Determinants	Fixed Charge		
IGFC Base Rates	58,718,382	\$ 42,268,709	\$ 100,987,090	Standard	\$	39.95	
Current Base Rates	58,718,382	\$ 42,268,709	\$ 100,987,090	Tier 1 CARE	50.00%	\$	10.00
\$ Difference	-	-	-	Tier 2 CARE	50.00%	\$	5.00
% Difference	0.0%		0.0%				

  

Current 2024 Authorized Rates												
<b>Residential Permanent</b>												
Customer Charge	\$	13.83		167,130	\$	2,311,670		\$	2,311,670			
Tier 1 Energy			\$ 0.13577	\$ 0.01916	71,903,817	9,762,677	1,377,339		11,140,016			
Tier 2 Energy			\$ 0.16040	\$ 0.03535	39,197,951	6,287,323	1,385,484		7,672,808			
<b>Residential Non-Permanent</b>												
Customer Charge	\$	13.83		318,966	\$	4,411,800		\$	4,411,800			
Tier 1 Energy			\$ 0.15401	\$ 0.02578	164,221,777	25,292,250	4,233,626		29,525,876			
<b>Tier 1 CARE</b>												
Customer Charge	\$	11.07		22,708	\$	251,274			251,274			
Tier 1 Energy			\$ 0.09208	\$ 0.01916	9,776,569	900,201	187,273		1,087,474			
Tier 2 Energy			\$ 0.10458	\$ 0.03535	3,635,266	380,188	128,492		508,680			
<b>Tier 2 CARE</b>												
Customer Charge	\$	11.07		22,708	\$	251,274			251,274			
Tier 1 Energy			\$ 0.09208	\$ 0.01916	9,776,569	900,201	187,273		1,087,474			
Tier 2 Energy			\$ 0.10458	\$ 0.03535	3,635,266	380,188	128,492		508,680			
<b>Employee Discounts</b>												
Customer Charge	\$	(6.92)		547	\$	(3,783)			(3,783)			
Tier 1 Energy			\$ (0.06789)	\$ (0.00958)	256,934	(17,443)	(2,461)		(19,903)			
Tier 2 Energy			\$ (0.08020)	\$ (0.01767)	152,829	(12,257)	(2,701)		(14,958)			
<b>Revenue at Current Rates</b>					\$	<b>7,222,235</b>	\$	<b>43,873,330</b>	\$	<b>7,622,817</b>	\$	<b>58,718,382</b>

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**Attachment 6**

**Liberty Utilities (CalPeco Electric)**  
**Residential Permanent Bill Impact Analysis**

Bill Impact Analysis	Monthly Usage (kWh)	IGFC Bill \$	Current Bill \$	Increase / (Decrease) \$	Increase / (Decrease) %
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**Winter Season**

50% Below Avg. Usage	357.2	\$ 139.18	\$ 124.01	\$ 15.17	12.2%
25% Below Avg. Usage	535.8	\$ 188.79	\$ 179.10	\$ 9.69	5.4%
<b>Average Usage</b>	<b>714.4</b>	<b>\$ 243.22</b>	<b>\$ 239.76</b>	<b>\$ 3.45</b>	<b>1.4%</b>
25% Above Avg. Usage	893.0	\$ 299.13	\$ 302.14	\$ (3.01)	-1.0%
50% Above Avg. Usage	1071.6	\$ 355.04	\$ 364.52	\$ (9.48)	-2.6%

**Summer Season**

50% Below Avg. Usage	263.6	\$ 113.16	\$ 95.13	\$ 18.04	19.0%
25% Below Avg. Usage	395.3	\$ 149.77	\$ 135.77	\$ 14.00	10.3%
<b>Average Usage</b>	<b>527.1</b>	<b>\$ 189.41</b>	<b>\$ 179.93</b>	<b>\$ 9.48</b>	<b>5.3%</b>
25% Above Avg. Usage	658.9	\$ 230.66	\$ 225.96	\$ 4.71	2.1%
50% Above Avg. Usage	790.7	\$ 271.91	\$ 271.98	\$ (0.07)	0.0%

Rate Summary	Distribution Energy Rate	Generation Energy Rate	Other Charges	Total Energy Charges
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**IGFC Rates**

Customer Charge	\$ 39.95			
Tier 1 Energy	\$ 0.10511	\$ 0.01916	\$ 0.15352	\$ 0.27779
Tier 2 Energy	\$ 0.12418	\$ 0.03535	\$ 0.15352	\$ 0.31304

**Current Rates**

Customer Charge	\$ 13.83			
Tier 1 Energy	\$ 0.13577	\$ 0.01916	\$ 0.15352	\$ 0.30845
Tier 2 Energy	\$ 0.16040	\$ 0.03535	\$ 0.15352	\$ 0.34927

**Liberty Utilities (CalPeco Electric)**  
**Residential Permanent Bill Impact Analysis**

Bill Impact Analysis	Monthly Usage (kWh)	IGFC Bill \$	Current Bill \$	Increase / (Decrease) \$	Increase / (Decrease) %
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**Winter Season**

50% Below Avg. Usage	307.5	\$ 84.44	\$ 91.90	\$ (7.46)	-8.1%
25% Below Avg. Usage	461.3	\$ 121.67	\$ 132.32	\$ (10.66)	-8.1%
<b>Average Usage</b>	<b>615.0</b>	<b>\$ 159.85</b>	<b>\$ 173.81</b>	<b>\$ (13.96)</b>	<b>-8.0%</b>
25% Above Avg. Usage	768.8	\$ 201.05	\$ 218.64	\$ (17.59)	-8.0%
50% Above Avg. Usage	922.5	\$ 242.25	\$ 263.47	\$ (21.22)	-8.1%

**Summer Season**

50% Below Avg. Usage	225.0	\$ 64.47	\$ 70.22	\$ (5.74)	-8.2%
25% Below Avg. Usage	337.5	\$ 91.71	\$ 99.79	\$ (8.08)	-8.1%
<b>Average Usage</b>	<b>450.0</b>	<b>\$ 119.17</b>	<b>\$ 129.62</b>	<b>\$ (10.45)</b>	<b>-8.1%</b>
25% Above Avg. Usage	562.5	\$ 149.32	\$ 162.43	\$ (13.11)	-8.1%
50% Above Avg. Usage	675.0	\$ 179.47	\$ 195.23	\$ (15.76)	-8.1%

Rate Summary	Distribution Energy Rate	Generation Energy Rate	Other Charges	Total Energy Charges
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**IGFC Rates**

Customer Charge	\$ 10.00			
Tier 1 Energy	\$ 0.07128	\$ 0.01916	\$ 0.15166	\$ 0.24209
Tier 2 Energy	\$ 0.08096	\$ 0.03535	\$ 0.15166	\$ 0.26797

**Current Rates**

Customer Charge	\$ 11.07			
Tier 1 Energy	\$ 0.09208	\$ 0.01916	\$ 0.15166	\$ 0.26289
Tier 2 Energy	\$ 0.10458	\$ 0.03535	\$ 0.15166	\$ 0.29159

**Liberty Utilities (CalPeco Electric)**  
**Residential Permanent Bill Impact Analysis**

Bill Impact Analysis	Monthly Usage (kWh)	IGFC Bill \$	Current Bill \$	Increase / (Decrease) \$	Increase / (Decrease) %
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**Winter Season**

50% Below Avg. Usage	307.5	\$ 79.44	\$ 91.90	\$ (12.46)	-13.6%
25% Below Avg. Usage	461.3	\$ 116.67	\$ 132.32	\$ (15.66)	-11.8%
<b>Average Usage</b>	<b>615.0</b>	<b>\$ 154.85</b>	<b>\$ 173.81</b>	<b>\$ (18.96)</b>	<b>-10.9%</b>
25% Above Avg. Usage	768.8	\$ 196.05	\$ 218.64	\$ (22.59)	-10.3%
50% Above Avg. Usage	922.5	\$ 237.25	\$ 263.47	\$ (26.22)	-10.0%

**Summer Season**

50% Below Avg. Usage	225.0	\$ 59.47	\$ 70.22	\$ (10.74)	-15.3%
25% Below Avg. Usage	337.5	\$ 86.71	\$ 99.79	\$ (13.08)	-13.1%
<b>Average Usage</b>	<b>450.0</b>	<b>\$ 114.17</b>	<b>\$ 129.62</b>	<b>\$ (15.45)</b>	<b>-11.9%</b>
25% Above Avg. Usage	562.5	\$ 144.32	\$ 162.43	\$ (18.11)	-11.1%
50% Above Avg. Usage	675.0	\$ 174.47	\$ 195.23	\$ (20.76)	-10.6%

Rate Summary	Distribution Energy Rate	Generation Energy Rate	Other Charges	Total Energy Charges
--------------	--------------------------	------------------------	---------------	----------------------

**IGFC Rates**

Customer Charge	\$ 5.00			
Tier 1 Energy	\$ 0.07128	\$ 0.01916	\$ 0.15166	\$ 0.24209
Tier 2 Energy	\$ 0.08096	\$ 0.03535	\$ 0.15166	\$ 0.26797

**Current Rates**

Customer Charge	\$ 11.07			
Tier 1 Energy	\$ 0.09208	\$ 0.01916	\$ 0.15166	\$ 0.26289
Tier 2 Energy	\$ 0.10458	\$ 0.03535	\$ 0.15166	\$ 0.29159

**Liberty Utilities (CalPeco Electric)**  
**Residential Non-Permanent Bill Impact Analysis**

Bill Impact Analysis	Monthly Usage (kWh)	IGFC Bill \$	Current Bill \$	Increase / (Decrease) \$	Increase / (Decrease) %
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**Winter Season**

50% Below Avg. Usage	274.6	\$ 117.55	\$ 105.36	\$ 12.19	11.6%
25% Below Avg. Usage	411.9	\$ 156.35	\$ 151.13	\$ 5.22	3.5%
<b>Average Usage</b>	<b>549.2</b>	<b>\$ 195.15</b>	<b>\$ 196.90</b>	<b>\$ (1.74)</b>	<b>-0.9%</b>
25% Above Avg. Usage	686.5	\$ 233.96	\$ 242.66	\$ (8.71)	-3.6%
50% Above Avg. Usage	823.8	\$ 272.76	\$ 288.43	\$ (15.68)	-5.4%

**Summer Season**

50% Below Avg. Usage	215.5	\$ 100.85	\$ 85.66	\$ 15.19	17.7%
25% Below Avg. Usage	323.3	\$ 131.30	\$ 121.58	\$ 9.72	8.0%
<b>Average Usage</b>	<b>431.0</b>	<b>\$ 161.75</b>	<b>\$ 157.49</b>	<b>\$ 4.25</b>	<b>2.7%</b>
25% Above Avg. Usage	538.8	\$ 192.20	\$ 193.41	\$ (1.21)	-0.6%
50% Above Avg. Usage	646.5	\$ 222.65	\$ 229.32	\$ (6.68)	-2.9%

Rate Summary	Customer Charge	Distribution Energy Rate	Generation Energy Rate	Other Charges	Total Energy Charges
IGFC Rates	\$ 39.95	\$ 0.10328	\$ 0.02578	\$ 0.15352	\$ 0.28258
Current Rates	\$ 13.83	\$ 0.15401	\$ 0.02578	\$ 0.15352	\$ 0.33332

Liberty Utilities (CalPeco Electric) LLC  
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California  
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## CALIFORNIA PUBLIC UTILITIES COMMISSION Service Lists

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**PROCEEDING: R2207005 - OIR ADVANCE DEMAND F**  
**FILER: CPUC**  
**LIST NAME: LIST**  
**LAST CHANGED: SEPTEMBER 11, 2024**

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# ADVICE LETTER SUMMARY

## ENERGY UTILITY

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

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

Utility type:

- ELC       GAS       WATER  
 PLC       HEAT

Contact Person: Elly D'Oherty

Phone #: 530-807-8987

E-mail: Elly.Odoherty@libertyutilities.com

E-mail Disposition Notice to: AnnMarie.Sanchez@libertyutilities.com

EXPLANATION OF UTILITY TYPE

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

(Date Submitted / Received Stamp by CPUC)

Advice Letter (AL) #: 248-E

Tier Designation: 3

Subject of AL: Income-Graduated Fixed Charge Implementation Proposal

Keywords (choose from CPUC listing): Compliance

AL Type:  Monthly  Quarterly  Annual  One-Time  Other:

If AL submitted in compliance with a Commission order, indicate relevant Decision/Resolution #: D.24-05-028

Does AL replace a withdrawn or rejected AL? If so, identify the prior AL: N/A

Summarize differences between the AL and the prior withdrawn or rejected AL: N/A

Confidential treatment requested?  Yes  No

If yes, specification of confidential information:

Confidential information will be made available to appropriate parties who execute a nondisclosure agreement. Name and contact information to request nondisclosure agreement/ access to confidential information:

Resolution required?  Yes  No

Requested effective date:

No. of tariff sheets: 0

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:

Service affected and changes proposed<sup>1</sup>: see advice letter

Pending advice letters that revise the same tariff sheets: N/A

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

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

CPUC, Energy Division  
Attention: Tariff Unit  
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## ENERGY Advice Letter Keywords

Affiliate	Direct Access	Preliminary Statement
Agreements	Disconnect Service	Procurement
Agriculture	ECAC / Energy Cost Adjustment	Qualifying Facility
Avoided Cost	EOR / Enhanced Oil Recovery	Rebates
Balancing Account	Energy Charge	Refunds
Baseline	Energy Efficiency	Reliability
Bilingual	Establish Service	Re-MAT/Bio-MAT
Billings	Expand Service Area	Revenue Allocation
Bioenergy	Forms	Rule 21
Brokerage Fees	Franchise Fee / User Tax	Rules
CARE	G.O. 131-D	Section 851
CPUC Reimbursement Fee	GRC / General Rate Case	Self Generation
Capacity	Hazardous Waste	Service Area Map
Cogeneration	Increase Rates	Service Outage
Compliance	Interruptible Service	Solar
Conditions of Service	Interutility Transportation	Standby Service
Connection	LIEE / Low-Income Energy Efficiency	Storage
Conservation	LIRA / Low-Income Ratepayer Assistance	Street Lights
Consolidate Tariffs	Late Payment Charge	Surcharges
Contracts	Line Extensions	Tariffs
Core	Memorandum Account	Taxes
Credit	Metered Energy Efficiency	Text Changes
Curtable Service	Metering	Transformer
Customer Charge	Mobile Home Parks	Transition Cost
Customer Owned Generation	Name Change	Transmission Lines
Decrease Rates	Non-Core	Transportation Electrification
Demand Charge	Non-firm Service Contracts	Transportation Rates
Demand Side Fund	Nuclear	Undergrounding
Demand Side Management	Oil Pipelines	Voltage Discount
Demand Side Response	PBR / Performance Based Ratemaking	Wind Power
Deposits	Portfolio	Withdrawal of Service
Depreciation	Power Lines	