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August 12, 2026

VIA EMAIL ONLY
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Advice Letter 298-E-A

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

Subject: Supplement to Advice 298-E, Liberty's Residential Income-Graduated Fixed Charge Rate Design Implementation, Pursuant to Resolution E-5417

Consistent with California Public Utilities Commission (CPUC) Resolution E-5417, Liberty Utilities (CalPeco Electric) LLC (Liberty) (U 933 E) hereby submits updated applicable tariff sheets listed as Attachment 1.

Purpose

Liberty submits this advice letter to provide additional details regarding Liberty's Base Service Charge (BSC) rate implementation. This advice letter supplements advice letter 298-E in part.

Background

Decision ("D.") 24-05-028 (the "Decision") in Rulemaking ("R.") 22-07-005 (Order Instituting Rulemaking to Advance Demand Flexibility Through Electric Rates) directed 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 ordered Liberty to file a Tier 3 advice letter to implement income-graduated fixed charges, and propose a marketing, education, and outreach plan. Liberty submitted a Tier 3 Advice Letter (AL-248-E) to propose an implementation plan of the Residential Income-Graduated Fixed Charge ("IGFC"), or Base Services Charge ("BSC"), and subsequently submitted AL-248-E-A and AL-248-E-B revising the fixed charge amount proposed in AL-248-E, and providing additional detail on Liberty's ME&O budget and messaging on CARE Plus customer enrollment.

On April 30, 2026, the Commission issued Resolution E-5417 approving, with modifications, Liberty's Advice Letters 248-E, 248-E-A, and 248-E-B. OP 2 of Resolution E-5417 ordered Liberty to submit a Tier 2 Rate Design advice letter at least 60 days before the implementation of the BSC. This advice letter meets that requirement.

On July 28, 2026, Energy Division staff requested additional information regarding the implementation of the BSC rate structure and recommended the submission of a supplemental advice letter.

Cost Allocation Framework and Cost Component Breakdown

Pursuant to Decision (D.) 24-05-028¹ and Resolution E-5417, and as discussed in Advice Letter 248-E-A, Liberty's BSC rate structure is designed to recover fixed customer costs that do not change with volumetric usage, including:

- 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)
- Basic customer services (e.g., meter reading, billing, and customer care).
- Wildfire costs

Attachment 2 provides a list of the base revenue cost categories and associated revenue requirement that were classified as customer costs and thus included in the BSC fixed charge. This analysis was presented and approved in Advice Letter 248-E-B. As seen in the attachment, fixed customer costs collectively accounted for over 60 percent of Liberty's 2024 authorized revenue requirement. This cost analysis resulted in a total monthly residential fixed charge of \$124 per customer, as compared to the BSC of \$31.70 approved in Resolution E-5417 and implemented upon approval of this advice letter.

Customer Cost Analysis	Total Company	Residential Permanent	Residential Non-Permanent	Total
Customer Costs	\$ 99,489,774	\$ 25,889,928	\$ 40,907,272	\$ 66,797,201
Number of Customers	50,593	17,903	26,912	44,815
Customer Cost per Customer (Annual)	\$ 1,922	\$ 1,446	\$ 1,520	\$ 1,491
Customer Cost per Customer (Monthly)	\$ 160	\$ 121	\$ 127	\$ 124

Updated Bill Impact Analysis

Below are the customer bill impacts of the BSC rate structure adopted in Resolution E-5417 in comparison with Liberty's current rate structure as of June 1, 2026. Figures 1, 2, 3 and 4 below demonstrate the estimated monthly bill impacts based on average forecasted usage for Permanent Residential, Non-Permanent Residential, CARE, and CARE Plus customers.

¹ Conclusion of Law 7.

FIGURE 1

Residential Permanent Bill Impact Analysis							
Bill Impact Analysis Total Rates	Monthly Usage (kWh)	Proposed Bill \$		Current Bill \$		Increase / (Decrease) \$	Increase / (Decrease) %
Winter Season							
50% Below Avg. Usage	350.3	\$	171.67	\$	164.28	\$ 7.38	4.5%
25% Below Avg. Usage	525.5	\$	241.65	\$	236.46	\$ 5.19	2.2%
Average Usage	700.7	\$	318.09	\$	315.38	\$ 2.72	0.9%
25% Above Avg. Usage	875.9	\$	397.29	\$	397.17	\$ 0.13	0.0%
50% Above Avg. Usage	1051.0	\$	476.49	\$	478.96	\$ (2.47)	-0.5%
Summer Season							
50% Below Avg. Usage	253.9	\$	133.13	\$	124.53	\$ 8.59	6.9%
25% Below Avg. Usage	380.8	\$	183.84	\$	176.84	\$ 7.00	4.0%
Average Usage	507.7	\$	238.06	\$	232.80	\$ 5.26	2.3%
25% Above Avg. Usage	634.7	\$	295.45	\$	292.07	\$ 3.38	1.2%
50% Above Avg. Usage	761.6	\$	352.85	\$	351.34	\$ 1.50	0.4%
Average Bill	604.2	\$	278.08	\$	274.09	\$ 3.99	1.5%

FIGURE 2

Residential Non-Permanent Bill Impact Analysis							
Bill Impact Analysis Total Rates	Monthly Usage (kWh)		Proposed Bill \$		Current Bill \$	Increase / (Decrease) \$	Increase / (Decrease) %
Winter Season							
50% Below Avg. Usage	278.0	\$	151.93	\$	146.45	\$ 5.48	3.7%
25% Below Avg. Usage	417.0	\$	212.05	\$	209.71	\$ 2.34	1.1%
Average Usage	556.0	\$	272.17	\$	272.98	\$ (0.81)	-0.3%
25% Above Avg. Usage	695.0	\$	332.28	\$	336.24	\$ (3.95)	-1.2%
50% Above Avg. Usage	834.0	\$	392.40	\$	399.50	\$ (7.10)	-1.8%
Summer Season							
50% Below Avg. Usage	213.3	\$	123.93	\$	116.99	\$ 6.95	5.9%
25% Below Avg. Usage	319.9	\$	170.05	\$	165.52	\$ 4.53	2.7%
Average Usage	426.5	\$	216.17	\$	214.05	\$ 2.12	1.0%
25% Above Avg. Usage	533.1	\$	262.28	\$	262.58	\$ (0.29)	-0.1%
50% Above Avg. Usage	639.8	\$	308.40	\$	311.11	\$ (2.70)	-0.9%
Average Bill	491.2	\$	244.17	\$	243.51	\$ 0.66	0.3%

FIGURE 3

Tier 1 CARE Bill Impact Analysis						
Bill Impact Analysis Total Rates	Monthly Usage (kWh)	Proposed Bill \$	Current Bill \$	Increase / (Decrease) \$	Increase / (Decrease) %	
Winter Season						
50% Below Avg. Usage	311.9	\$ 113.43	\$ 122.02	\$ (8.59)	-7.0%	
25% Below Avg. Usage	467.8	\$ 165.14	\$ 175.06	\$ (9.92)	-5.7%	
Average Usage	623.8	\$ 218.46	\$ 229.75	\$ (11.29)	-4.9%	
25% Above Avg. Usage	779.7	\$ 275.62	\$ 288.42	\$ (12.80)	-4.4%	
50% Above Avg. Usage	935.6	\$ 332.78	\$ 347.08	\$ (14.30)	-4.1%	
Summer Season						
50% Below Avg. Usage	226.4	\$ 85.07	\$ 92.93	\$ (7.87)	-8.5%	
25% Below Avg. Usage	339.5	\$ 122.60	\$ 131.43	\$ (8.83)	-6.7%	
Average Usage	452.7	\$ 160.55	\$ 170.35	\$ (9.80)	-5.8%	
25% Above Avg. Usage	565.9	\$ 202.04	\$ 212.93	\$ (10.89)	-5.1%	
50% Above Avg. Usage	679.1	\$ 243.53	\$ 255.51	\$ (11.99)	-4.7%	
Average Bill	538.2	\$ 189.50	\$ 200.05	\$ (10.55)	-5.3%	

FIGURE 4

Tier 2 CARE Bill Impact Analysis						
Bill Impact Analysis Total Rates	Monthly Usage (kWh)	Proposed Bill \$	Current Bill \$	Increase / (Decrease) \$	Increase / (Decrease) %	
Winter Season						
50% Below Avg. Usage	311.9	\$ 108.43	\$ 122.02	\$ (13.59)	-11.1%	
25% Below Avg. Usage	467.8	\$ 160.14	\$ 175.06	\$ (14.92)	-8.5%	
Average Usage	623.8	\$ 213.46	\$ 229.75	\$ (16.29)	-7.1%	
25% Above Avg. Usage	779.7	\$ 270.62	\$ 288.42	\$ (17.80)	-6.2%	
50% Above Avg. Usage	935.6	\$ 327.78	\$ 347.08	\$ (19.30)	-5.6%	
Summer Season						
50% Below Avg. Usage	226.4	\$ 80.07	\$ 92.93	\$ (12.87)	-13.8%	
25% Below Avg. Usage	339.5	\$ 117.60	\$ 131.43	\$ (13.83)	-10.5%	
Average Usage	452.7	\$ 155.55	\$ 170.35	\$ (14.80)	-8.7%	
25% Above Avg. Usage	565.9	\$ 197.04	\$ 212.93	\$ (15.89)	-7.5%	
50% Above Avg. Usage	679.1	\$ 238.53	\$ 255.51	\$ (16.99)	-6.6%	
Average Bill	538.2	\$ 184.50	\$ 200.05	\$ (15.55)	-7.8%	

Residential Rates Impact Summary

Below is a list of all of Liberty's residential rate schedules and an indication of how each will be impacted by the BSC implementation.

Rate Schedule	Description	Current Fixed Charge	BSC Going Forward
D-1	Domestic Service	\$19.93	\$31.70
TOU D-1	Time-of-use Domestic Service	\$19.93	\$31.70
CARE	CARE Domestic Service	\$15.94	\$10 for CARE and \$5 for CARE Plus
TOU D-1 EV	Electric Vehicle Service	\$19.93	\$31.70, \$10, \$5²
DM-1	Multi-Unit Domestic Service – Not-Sub-metered	Pursuant to Resolution E-5417, p. 21, multi-unit master-metered customers that are not sub-metered are exempt from the BSC. No update is required to this tariff with respect to the BSC implementation.	
DE	Domestic Service to Company Employees	Customers served under Schedule DE (Domestic Service to Company Employees) are subject to the customer charge and rates established in the otherwise applicable tariff (D-1). No update is required to this tariff with respect to the BSC implementation.	
DS-1	MULTI-UNIT DOMESTIC SERVICE SUBMETERED	Customers served under Schedule DS-1 are subject to the customer charge and rates established in the otherwise applicable tariff (D-1 or CARE). No update is required to this tariff with respect to the BSC implementation.	

² Pursuant to Resolution E-5417, p. 21, separately-metered electric vehicle rates for customers whose primary meter has a BSC applied will be exempt.

EXPCARE	SERVICE TO QUALIFIED AGRICULTURAL EMPLOYEE HOUSING AND NONPROFIT GROUP LIVING FACILITIES	Customers served under Schedule EXPCARE are subject to a discount on the rates set in the otherwise applicable tariff. No update is required to this tariff with respect to the BSC implementation.
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Customers served under the TOU D-1 EV rate will be subject to the BSC on their monthly bill, with the applicable amount determined by the customer's qualifying BSC income tier. To prevent duplicative BSC payments, customers who have an existing BSC on their primary meter will receive an exemption on separately metered electric vehicle service.

Proposed Tariff Changes

Liberty hereby updates the TOU D-1 EV tariff to clarify the exemption terms identified in the resolution by adding the following language:

- * Separately-metered electric vehicle rates for customers whose primary meter has a Base Services Charge applied will be exempt.**

Tier Designation

This advice letter is submitted with a Tier 2 designation, the same tier designation as the initial advice letter.

Effective Date

Liberty requests this advice letter to be effective on August 1, 2026; the same effective date as the initial advice letter. The tariffs will become effective on September 1, 2026; the implementation date of Liberty's Base Services Charge program.

Protests

Liberty, pursuant to General Rule 7.5.1, requests that the protest period remains the same as Advice 298-E and not reopened.

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.

Energy Division Tariff Unit
California Public Utilities Commission
August 12, 2026
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If additional information is required, please do not hesitate to contact me at
Elly.ODoherty@libertyutilities.com.

Respectfully submitted,

LIBERTY UTILITIES (CALPECO ELECTRIC) LLC

/s/ Elly O'Doherty

Elly O'Doherty

Manager, Rates and Regulatory Affairs

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

Attachment 1

SCHEDULE NO. TOU D-1 EV
ELECTRIC VEHICLE TIME-OF-USE DOMESTIC SERVICE

APPLICABILITY

This electric vehicle time-of-use rate schedule is optional for Customers for whom Schedule D-1 is applicable. Service under this schedule is subject to meter availability. Where electricity is furnished for EV charging, a customer may use the Electric Vehicle Supply Equipment (EVSE) as a submeter to measure EV charge load, and ancillary EV charge service (i.e., demand response, vehicle-grid integration, etc.). All EVSE used for submetering purposes must meet the requirements established in the Plug-in Electric Vehicle Submetering Protocol pursuant to Decision 22-08-024.

TERRITORY

Entire California Service Area.

RATES**Base Services Charge – TOU**

Per meter, per month

\$31.70

(I)

(T)

Energy Charges (Per kWh) – TOU

	Distribution	Generation	ECAC Offset 1	ECAC Balancing 1	PPP 5	Greenhouse Gas (GHG)	GRCMA 6	BRBBA 7	MARBA 8	Total
Winter										
On-Peak	\$0.23396 (R)	\$0.03646	\$0.10069	\$0.03892	\$0.00476	\$0.01505	\$0.03869	\$0.01029	\$0.01318	\$0.49199 (R)
Mid-Peak	\$0.23396 (R)	\$0.03646	\$0.09239	\$0.03892	\$0.00476	\$0.01505	\$0.03869	\$0.01029	\$0.01318	\$0.48369 (R)
Off-Peak	\$0.23396 (R)	\$0.00000	\$0.00000	\$0.00000	\$0.00476	\$0.01505	\$0.03869	\$0.01029	\$0.01318	\$0.31592 (R)
Summer										
On-Peak	\$0.23396 (R)	\$0.03646	\$0.09088	\$0.03892	\$0.00476	\$0.01505	\$0.03869	\$0.01029	\$0.01318	\$0.48218 (R)
Off-Peak	\$0.23396 (R)	\$0.00000	\$0.00000	\$0.00000	\$0.00476	\$0.01505	\$0.03869	\$0.01029	\$0.01318	\$0.31592 (R)

Base Services Charge – TOU CARE

Per meter, per month

\$10.00

(T)

(R)

Base Services Charge – TOU CARE Plus

Per meter, per month

\$5.00

(N)

(N)

* **Separately-metered electric vehicle rates for customers whose primary meter has a Base Services Charge applied will be exempt.**

(N)

(N)

Energy Charges (Per kWh) – TOU CARE

	Distribution	Generation	ECAC Offset 1	ECAC Balancing 1	PPP 5	Greenhouse Gas (GHG)	GRCMA 6	BRBBA 7	MARBA 8	Total
Winter										
On-Peak	\$0.15254 (R)	\$0.03646	\$0.09710	\$0.03892	\$0.00061	\$0.01505	\$0.03869	\$0.01029	\$0.01318	\$0.40284 (R)
Mid-Peak	\$0.15254 (R)	\$0.03646	\$0.09028	\$0.03892	\$0.00061	\$0.01505	\$0.03869	\$0.01029	\$0.01318	\$0.39602 (R)
Off-Peak	\$0.15254 (R)	\$0.00000	\$0.00000	\$0.00000	\$0.00061	\$0.01505	\$0.03869	\$0.01029	\$0.01318	\$0.23036 (R)
Summer										
On-Peak	\$0.15254 (R)	\$0.03646	\$0.09088	\$0.03892	\$0.00061	\$0.01505	\$0.03869	\$0.01029	\$0.01318	\$0.39662 (R)
Off-Peak	\$0.15254 (R)	\$0.00000	\$0.00000	\$0.00000	\$0.00061	\$0.01505	\$0.03869	\$0.01029	\$0.01318	\$0.23036 (R)

Other Energy Charges (Per kWh)**Surcharges⁹**

\$0.00130

1. Generation – Charge includes the Energy Cost Adjustment Clause Billing Factor as described in the Preliminary Statement, Number 6.

2.

3.

4.

5. PPP – Charge to recover Public Purpose Programs funding energy efficiency and low-income assistance programs described in Preliminary Statement, Numbers 10, 17 and 19.

6. GRCMA – Charge to recover amounts in the General Rate Case Memorandum Account as described in the Preliminary Statement, Number 13.1.

7. BRBBA – Charge to recover amounts in the Base Revenue Requirement Balancing Account as described in the Preliminary Statement Number 8.

8. MARBA – Charge to recover amounts in the Memo Account Recovery Balancing Account as described in Preliminary Statement Number 26.

9. Surcharges – Charge to recover the Public Utilities Commission Reimbursement Surcharge as described in Rate Schedule RF and the Energy Commission Surcharge that is established by the California Energy Commission.

(D)

(D)

(Continued)

Issued by

Advice Letter No. 298-E-A

Eric Schwarzrock

Date Filed: August 12, 2026

Name

Decision No. D.24-05-028

President

Effective Date: September 1, 2026

Title

Resolution No. E-5417

Attachment 2

Liberty Utilities (CalPeco Electric)				Settlement Revenue Requirements (RY 2024) (\$000)			DEM %	CUS %	Classifiers	Description
Customer Cost Analysis				Total Company	Demand	Customer				
Net Plant										
302 Intang Plant-Franchise	\$	6	\$	4	\$	2	63.97%	36.03%	DISTPLT	Costs vary based on changes in distribution plant
303 CA Software		24,744		15,829		8,915	63.97%	36.03%	DISTPLT	Costs vary based on changes in distribution plant
303 Software Solar Plant		23		15		8	63.97%	36.03%	DISTPLT	Costs vary based on changes in distribution plant
360.1 CA Land		1,546		1,546		-	100.00%	0.00%	DEM	Costs vary based on changes in demands
360.2 CA Land Rights		-		-		-	100.00%	0.00%	DEM	Costs vary based on changes in demands
361 CA Structures & Imp		4,240		4,240		-	100.00%	0.00%	DEM	Costs vary based on changes in demands
362 CA Station Equipment		34,984		34,984		-	100.00%	0.00%	DEM	Costs vary based on changes in demands
364 CA Poles,Twrs & Fixtures		170,221		130,309		39,912	76.55%	23.45%	Poles	Costs vary based on changes in customers and demands
365 CA OH Cond & Devices		100,971		77,682		23,289	76.94%	23.06%	OH-Lines	Costs vary based on changes in customers and demands
366 CA Underground Conduit		14,181		10,910		3,271	76.94%	23.06%	UG-Lines	Costs vary based on changes in customers and demands
367 CA UG Cond & Devices		69,242		53,271		15,971	76.94%	23.06%	UG-Lines	Costs vary based on changes in customers and demands
368 CA Line Transformers		49,374		-		49,374	0.00%	100.00%	LineXFMRs	Costs vary based on changes in transformers
369 CA Services		39,817		-		39,817	0.00%	100.00%	CUS	Costs vary based on changes in customers
370 CA Meters		4,338		-		4,338	0.00%	100.00%	CUS	Costs vary based on changes in customers
371 CA Installs Cust Premise		120		-		120	0.00%	100.00%	CUS	Costs vary based on changes in customers
373 CA Street Lghy & SigSys		168		-		168	0.00%	100.00%	CUS	Costs vary based on changes in customers
389 CA Land in Fee		1,198		766		432	63.97%	36.03%	DISTPLT	Costs vary based on changes in distribution plant
389 CA Land Rights		-		-		-	63.97%	36.03%	DISTPLT	Costs vary based on changes in distribution plant
390 CA Structures & Imp		15,126		9,676		5,450	63.97%	36.03%	DISTPLT	Costs vary based on changes in distribution plant
391 CA Office Furn & Equip		1,896		1,213		683	63.97%	36.03%	DISTPLT	Costs vary based on changes in distribution plant
392.1 CA Autos		9,564		6,118		3,446	63.97%	36.03%	DISTPLT	Costs vary based on changes in distribution plant
393 CA Stores Equipment		55		35		20	63.97%	36.03%	DISTPLT	Costs vary based on changes in distribution plant
394 CA Tool,Shop & Garage Eq		905		579		326	63.97%	36.03%	DISTPLT	Costs vary based on changes in distribution plant
396 CA Power Operated Equip		26		17		9	63.97%	36.03%	DISTPLT	Costs vary based on changes in distribution plant
397 CA Communication Equip		3,761		2,406		1,355	63.97%	36.03%	DISTPLT	Costs vary based on changes in distribution plant
398 CA Miscellaneous Equip		5,972		3,821		2,152	63.97%	36.03%	DISTPLT	Costs vary based on changes in distribution plant
Total Plant	\$	552,479	\$	353,420	\$	199,059				
		100.00%		63.97%		36.03%				
Other Rate Base										
Materials & Supplies	\$	15,588	\$	9,972	\$	5,616	63.97%	36.03%	DISTPLT	Costs vary based on changes in distribution plant
Other Working Capital		18,199		11,642		6,557	63.97%	36.03%	DISTPLT	Costs vary based on changes in distribution plant
Working Cash		6,967		1,102		5,866	15.81%	84.19%	O&M	Costs vary based on changes in O&M
Customer Advances for Construction		(18,499)		(11,834)		(6,665)	63.97%	36.03%	DISTPLT	Costs vary based on changes in distribution plant
Accumulated Deferred Income Tax		(20,736)		(13,264)		(7,471)	63.97%	36.03%	DISTPLT	Costs vary based on changes in distribution plant
Other Deductions - COR & EADIT		(39,654)		(25,367)		(14,288)	63.97%	36.03%	DISTPLT	Costs vary based on changes in distribution plant
Total Other Rate Base	\$	(38,135)	\$	(27,750)	\$	(10,385)				
Total Rate Base										
Total Rate Base	\$	514,344	\$	325,670	\$	188,674				
Required Rate of Return		8.569%		8.569%		8.569%				
Required Operating Income	\$	44,072	\$	27,905	\$	16,167				
		100.00%		63.32%		36.68%				

Liberty Utilities (CalPeco Electric)	Settlement Revenue Requirements (RY 2024) (\$000)						
Customer Cost Analysis	Total Company	Demand	Customer	DEM %	CUS %	Classifiers	Description
O&M Expenses							
580 Supervision & Engineering	\$ 289	184	104	63.80%	36.20%	OPEXP582-587	Costs vary based on changes in 582-587 expenses
581 Load Dispatching	1,350	1,350	-	100.00%	0.00%	DEM	Costs vary based on changes in demands
582 Station Expenses	392	392	-	100.00%	0.00%	DEM	Costs vary based on changes in demands
583 Overhead Line Expenses	5,235	3,312	1,923	63.27%	36.73%	Lines	Costs vary based on changes in lines
584 Underground Line Expenses	1,131	715	415	63.27%	36.73%	Lines	Costs vary based on changes in lines
585 Street Lighting & Signal System	-	-	-	0.00%	100.00%	CUS	Costs vary based on changes in customers
586 Meter Expenses	170	-	170	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	3,456	2,205	1,251	63.80%	36.20%	OPEXP582-587	Costs vary based on changes in 582-587 expenses
589 Rents	-	-	-	63.80%	36.20%	OPEXP582-587	Costs vary based on changes in 582-587 expenses
590 Supervision & Engineering	-	-	-	63.97%	36.03%	DISTPLT	Costs vary based on changes in distribution plant
591 Structures	-	-	-	100.00%	0.00%	DEM	Costs vary based on changes in demands
592 Station Equipment	-	-	-	100.00%	0.00%	DEM	Costs vary based on changes in demands
593 Overhead Lines	-	-	-	63.27%	36.73%	Lines	Costs vary based on changes in lines
594 Underground Lines	-	-	-	63.27%	36.73%	Lines	Costs vary based on changes in lines
599 Wildfire Mitigation	17,323	-	17,323	0.00%	100.00%	Wildfire	
596 Street Lighting & Signal System Expenses	17	-	17	0.00%	100.00%	CUS	Costs vary based on changes in customers
597 Meters	-	-	-	0.00%	100.00%	CUS	Costs vary based on changes in customers
598 Misc. Distribution Plant	-	-	-	63.97%	36.03%	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	503	-	503	0.00%	100.00%	CUS	Costs vary based on changes in customers
903 Customer Records & Collection	1,715	-	1,715	0.00%	100.00%	CUS	Costs vary based on changes in customers
904 Uncollectible Accounts	407	-	407	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	434	-	434	0.00%	100.00%	CUS	Costs vary based on changes in customers
908 Customer Assistance Expenses	2,382	-	2,382	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	34	-	34	0.00%	100.00%	CUS	Costs vary based on changes in customers
920 A&G Salaries	13,363	3,129	10,234	23.42%	76.58%	NonAG O&M	Costs vary based on changes in nonAG O&M
921 Office Supplies & Expense	3,938	922	3,016	23.42%	76.58%	NonAG O&M	Costs vary based on changes in nonAG O&M
922 Admin Expense Transferred	(5,458)	(1,278)	(4,180)	23.42%	76.58%	NonAG O&M	Costs vary based on changes in nonAG O&M
923 Outside Services Employed	1,913	448	1,465	23.42%	76.58%	NonAG O&M	Costs vary based on changes in nonAG O&M
924 Wildfire Insurance	30,373	-	30,373	0.00%	100.00%	Wildfire	
924 Property Insurance	1,054	674	380	63.97%	36.03%	DISTPLT	Costs vary based on changes in distribution plant
925 Injuries & Damages	924	591	333	63.97%	36.03%	DISTPLT	Costs vary based on changes in distribution plant
926 Pensions & Benefits	(1,197)	(280)	(917)	23.42%	76.58%	NonAG O&M	Costs vary based on changes in nonAG O&M
928 Regulatory Commission	402	257	145	63.97%	36.03%	DISTPLT	Costs vary based on changes in distribution plant
930 Miscellaneous General	126	30	97	23.42%	76.58%	NonAG O&M	Costs vary based on changes in nonAG O&M
931 Rents	1	0	1	23.42%	76.58%	NonAG O&M	Costs vary based on changes in nonAG O&M
935 Maint. of General Plant	434	102	333	23.42%	76.58%	NonAG O&M	Costs vary based on changes in nonAG O&M
Reconciliation Adjustment	18	11	6	63.97%	36.03%	DISTPLT	Costs vary based on changes in distribution plant
Total O&M	\$ 80,726	\$ 12,763	\$ 67,963				
	100.00%	15.81%	84.19%				

Liberty Utilities (CalPeco Electric)		Settlement Revenue Requirements (RY 2024) (\$000)			DEM %	CUS %	Classifiers	Description
Customer Cost Analysis	Total Company	Demand	Customer					
Depreciation Expense								
303 Intangible Plant	\$	3,651	2,335	1,315	63.97%	36.03%	DISTPLT	Costs vary based on changes in distribution plant
360.1 Land Rights		-	-	-	63.97%	36.03%	DISTPLT	Costs vary based on changes in distribution plant
361 Structures & Improvements		86	55	31	63.97%	36.03%	DISTPLT	Costs vary based on changes in distribution plant
362 Station Equipment		1,127	1,127	-	100.00%	0.00%	DEM	Costs vary based on changes in demands
364 Poles, Towers & Fixtures		5,549	4,248	1,301	76.55%	23.45%	Poles	Costs vary based on changes in customers and demands
365 OH Conductors & Devices		4,501	3,462	1,038	76.94%	23.06%	OH-Lines	Costs vary based on changes in customers and demands
366 UG Conduit		341	262	79	76.94%	23.06%	UG-Lines	Costs vary based on changes in customers and demands
367 UG Conductors & Devices		2,440	1,877	563	76.94%	23.06%	UG-Lines	Costs vary based on changes in customers and demands
368 Line Transformers		2,387	-	2,387	0.00%	100.00%	LineXFMRs	Costs vary based on changes in transformers
369 Services		1,072	-	1,072	0.00%	100.00%	CUS	Costs vary based on changes in customers
370 Meters		256	-	256	0.00%	100.00%	CUS	Costs vary based on changes in customers
371 Inst. on Customer Premises		49	-	49	0.00%	100.00%	CUS	Costs vary based on changes in customers
373 Street Light & Signal Systems		18	-	18	0.00%	100.00%	CUS	Costs vary based on changes in customers
389.1-399 General Plant		2,084	1,333	751	63.97%	36.03%	DISTPLT	Costs vary based on changes in distribution plant
Total Depreciation Expense	\$	23,561	\$ 14,701	\$ 8,860				
Taxes Other Than Income								
Property Tax - Direct	\$	6,749	4,318	2,432	63.97%	36.03%	DISTPLT	Costs vary based on changes in distribution plant
Property Tax - Common		-	-	-	63.97%	36.03%	DISTPLT	Costs vary based on changes in distribution plant
FICA, FUTA, SUTA		776	123	654	15.81%	84.19%	O&M	Costs vary based on changes in O&M
Medicare		200	32	168	15.81%	84.19%	O&M	Costs vary based on changes in O&M
Franchise Tax		932	590	342	63.32%	36.68%	RATEBASE	Costs vary based on changes in rate base
Total TOTI	\$	8,658	\$ 5,062	\$ 3,595				
Deferred Income Taxes	\$	-	\$ -	\$ -	63.32%	36.68%	RATEBASE	Costs vary based on changes in rate base
EADIT Amortization		(125)	(79)	(46)	63.32%	36.68%	RATEBASE	Costs vary based on changes in rate base
Federal Income Tax		4,536	2,872	1,664	63.32%	36.68%	RATEBASE	Costs vary based on changes in rate base
California Corporate Franchise Tax		3,507	2,220	1,286	63.32%	36.68%	RATEBASE	Costs vary based on changes in rate base
Total Income Taxes	\$	7,917	\$ 5,013	\$ 2,904				
Total Expenses	\$	120,862	\$ 37,539	\$ 83,323				
Distribution Revenue Requirement	\$	164,935	\$ 65,445	\$ 99,490				
%		100.00%	39.68%	60.32%				
Dist. Rev Req (excl. Other Revenues)	\$	149,562	\$ 59,345	\$ 90,217				
%		100.00%	39.68%	60.32%				

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Advice Letter Filing Service List
General Order 96-B, Section 4.3

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**California
Public Utilities
Commission**


CALIFORNIA PUBLIC UTILITIES COMMISSION Service Lists

PROCEEDING: R2207005 - OIR ADVANCE DEMAND F
FILER: CPUC
LIST NAME: LIST
LAST CHANGED: JULY 30, 2026

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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 O'Doherty

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) #: 298-E-A

Tier Designation: 2

Subject of AL: Supplement to Advice 298-E, Liberty's Residential Income-Graduated Fixed Charge Rate Design Implementation Pursuant to Resolution E-5417

Keywords (choose from CPUC listing): Tariffs

AL Type: ☐ Monthly ☐ Quarterly ☐ Annual ☒ One-Time ☐ Other:

If AL submitted in compliance with a Commission order, indicate relevant Decision/Resolution #: Resolution E-5417

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: 8/1/26

No. of tariff sheets: 1

Estimated system annual revenue effect (%): N/A

Estimated system average rate effect (%): N/A

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: Schedule TOU D-1 EV

Service affected and changes proposed¹: N/A

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

¹Discuss 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:

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Clear Form

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
Curtailable 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	