



Liberty Utilities (CalPeco Electric) LLC  
933 Eloise Avenue  
South Lake Tahoe, CA 96150  
Tel: 800-782-2506  
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July 2, 2026

**VIA EMAIL ONLY**

***EDTariffUnit@cpuc.ca.gov***

**Advice Letter 298-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 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**

Pursuant to Ordering Paragraph ("OP") 2 of Resolution E-5417 (the "Resolution"), Liberty submits this Tier 2 Advice Letter to provide the requested details of the residential customer rate structure that will be implemented in compliance with the Base Services Charge program.

**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.<sup>1</sup> 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

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

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.

**Cost Allocation Framework and Cost Component Breakdown**

Pursuant to Decision (D.) 24-05-028<sup>2</sup> 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.

**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. Figure 1 shows the monthly bill impact based on average forecasted usage for Permanent Residential, Non-Permanent Residential, CARE, and CARE Plus customers.

**FIGURE 1**

<b>AVERAGE CUSTOMER BILL</b>				
	<b>Proposed Average Bill</b>	<b>Current Bill</b>	<b>\$ Increase</b>	<b>% Increase</b>
Permanent	\$276.27	\$272.21	\$4.07	1.5%
Non-Primary	\$244.17	\$243.51	\$0.66	0.3%
CARE	\$189.50	\$200.05	-\$10.55	-5.3%
CARE Plus	\$184.50	\$200.05	-\$15.55	-7.8%
Combined	\$249.63	\$249.05	\$0.58	0.4%

<sup>2</sup> Conclusion of Law 7.

The last row summarizes the overall impact for all customer tiers combined, showcasing that the BSC will achieve its intended purpose of minimally impacting customer bills despite the higher fixed charges, while significantly decreasing CARE and CARE Plus bills.

**Plans to Convert Volumetric Adjustment Rates to Monthly Tiered Fixed Charges**

Liberty did not propose, nor does it plan, to layer any adjustment rates on top of the base services charge.

Consistent with the methodology outlined in the Settlement Agreement approved in D.24-05-02, and Liberty’s proposal approved in Resolution E-5317, Liberty’s conversion of volumetric rates to a monthly base services charge results in the following fixed charge amounts for each customer income tier<sup>3</sup>:

- Residential customers: \$31.70
- CARE customers: \$10.00
- CARE Plus customers: \$5.00

**Tariff Changes**

The impacted tariffs include:

- Schedule D-1: Domestic Service
- Schedule D-1 Time-Of-Use: Domestic Service
- Schedule CARE: Domestic Service
- Schedule TOU D-1 EV: Electric Vehicle Service

<b>Rate Schedule</b>	<b>Description</b>	<b>Current Fixed Charge</b>	<b>BSC Going Forward</b>
<b>D-1</b>	<b>Domestic Service</b>	<b>\$19.93</b>	<b>\$31.70</b>
<b>TOU D-1</b>	<b>Time-of-use Domestic Service</b>	<b>\$19.93</b>	<b>\$31.70</b>
<b>CARE</b>	<b>CARE Domestic Service</b>	<b>\$15.94</b>	<b>\$10 for CARE and \$5 for CARE Plus</b>
<b>TOU D-1 EV</b>	<b>Electric Vehicle Service</b>	<b>\$19.93</b>	<b>\$31.70</b>

Pursuant to the Resolution, master-metered rates that are not sub-metered, and separately-metered electric vehicle rates for customers whose primary meter has a BSC, will be exempt

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<sup>3</sup> The Commission approved the income tiers via the approval of Advice Letter 248-E-B, pursuant to Res. E-5417.

from the BSC.<sup>4</sup> The Resolution also ordered an exemption for rate schedules that were scheduled to be eliminated by the second quarter of 2026; however, Liberty is not planning to discontinue any rate schedules by that time.<sup>5</sup>

### **Tier Designation**

As directed by Resolution E-5417, this advice letter is submitted with a Tier 2 designation.

### **Effective Date**

Liberty requests this advice letter to be effective on August 1, 2026; the 30<sup>th</sup> calendar day after the date submitted. The tariffs will become effective on September 1, 2026; the implementation date of Liberty's Base Services Charge program.

### **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 July 22, 2026, 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)

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: [Case.Admin@libertyutilities.com](mailto:Case.Admin@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.

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<sup>4</sup> Resolution E-5417, p. 21.

<sup>5</sup> Ibid.

Energy Division Tariff Unit  
California Public Utilities Commission  
July 2, 2026  
Page 5

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**  
**TIME-OF-USE DOMESTIC SERVICE**

**APPLICABILITY**

This 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. Enrollment under Schedules TOU D-1 and TOU A-1 is limited to a cumulative of 1,500 meters.

**TERRITORY**

Entire California Service Area.

**RATES**

**Customer Charge**

Per meter, per month \$31.70 (I)

**Energy Charges (Per kWh)**

	Distribution	Generation	ECAC Offset 1	ECAC Balancing 1	PPP 5	Greenhouse Gas (GHG)	GRCMA 6	BRRBA 7	MARBA 8	Total
Winter										
On-Peak	\$0.23396 (R)	\$0.03646	\$0.09710	\$0.03892	\$0.00476	\$0.01505	\$0.03869	\$0.01029	\$0.01318	\$0.48840 (R)
Mid-Peak	\$0.23396 (R)	\$0.03646	\$0.09028	\$0.03892	\$0.00476	\$0.01505	\$0.03869	\$0.01029	\$0.01318	\$0.48158 (R)
Off-Peak	\$0.23396 (R)	\$0.03646	\$0.00506	\$0.03892	\$0.00476	\$0.01505	\$0.03869	\$0.01029	\$0.01318	\$0.39637 (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)	\$0.03646	\$0.00000	\$0.03892	\$0.00476	\$0.01505	\$0.03869	\$0.01029	\$0.01318	\$0.39131 (R)

**Other Energy Charges (Per kWh)**

Surcharges<sup>9</sup> \$0.00130

**Late Charge**

1% on any amount 45 days in arrears from previous billings.

**Minimum Charge**

The per meter, per month Customer Charge.

1. Generation – Charge includes the Energy Cost Adjustment Clause Billing Factor as described in the Preliminary Statement, Number 6.
2. (D)
3. (D)
4. (D)
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. BRRBA – 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.

**(Continued)**

Advice Letter No.	<u>298-E</u>	Issued by <u>Eric Schwarzrock</u> Name	Date Filed:	<u>July 2, 2026</u>
Decision No.	<u>D.24-05-028</u>	<u>President</u> Title	Effective Date:	<u>September 1, 2026</u>
			Resolution No.	<u></u>

**SCHEDULE NO. CARE**

**CARE DOMESTIC SERVICE**

**APPLICABILITY**

This rate schedule is applicable to all domestic power service to separately metered single family dwellings and individual living units of multi-unit complexes, where such units are metered by the Utility, and where the Customer is classified as a permanent Customer who meets the provisions of Special Condition 3 of this rate schedule. 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**

**CARE Customer Charge – Non TOU (Otherwise Applicable Schedule D-1)**

Per meter, per month \$10.00 (R)

**CARE PLUS Customer Charge – Non TOU (Otherwise Applicable Schedule D-1)**

Per meter, per month \$5.00 (N)

**Energy Charges – Non TOU (Per kWh)**

A. For Quantities up to and Including Baseline Quantities (See Special Condition 2)

Distribution	Generation	ECAC Offset 1	ECAC Balancing 1	PPP 5	Greenhouse Gas (GHG)	GRCMA 6	BRRBA 7	MARBA 8	Total
\$0.13430 (R)	\$0.01976	\$0.05953	\$0.03892	\$0.00061	\$0.01505	\$0.03869	\$0.01029	\$0.01318	\$0.33033 (R)

B. For Quantities in Excess of Baseline Quantities (See Special Condition 2)

\$0.15254 (R)	\$0.03646	\$0.05953	\$0.03892	\$0.00061	\$0.01505	\$0.03869	\$0.01029	\$0.01318	\$0.36527 (R)
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**Customer Charge – TOU (Otherwise Applicable Schedule TOU D-1)**

Per meter, per month \$10.00 (R)

**Energy Charges – TOU (Per kWh)**

	Distribution	Generation	ECAC Offset 1	ECAC Balancing 1	PPP 5	Greenhouse Gas (GHG)	GRCMA 6	BRRBA 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)	\$0.03646	\$0.00506	\$0.03892	\$0.00061	\$0.01505	\$0.03869	\$0.01029	\$0.01318	\$0.31080 (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)	\$0.03646	\$0.00000	\$0.03892	\$0.00061	\$0.01505	\$0.03869	\$0.01029	\$0.01318	\$0.30574 (R)

**Other Energy Charges (Per kWh)**

Surcharges<sup>9</sup> \$0.00130

(Continued)

Issued by

Advice Letter No. 298-E Eric Schwarzrock Date Filed: July 2, 2026

Name

Decision No. D.24-05-028 President Effective Date: September 1, 2026

Title

Resolution No. \_\_\_\_\_

**SCHEDULE NO. CARE**  
**CARE DOMESTIC SERVICE**  
**(Continued)**

**RATES** (Continued)

- 1. Generation – Charge includes the Energy Cost Adjustment Clause Billing Factor as described in the Preliminary Statement, Number 6.
- 2. (D)
- 3. (D)
- 4. (D)
- 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.I.
- 7. BRRBA – 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.

**Late Charge**

1% on any amount 45 days in arrears from previous billings

**Minimum Charge**

The per meter, per month Customer Charge

**SPECIAL CONDITIONS**

- 1. Service hereunder shall only be single-phase as described in Rule 2, Description of Service, and supplied to electric motors no larger than 10 horsepower.
- 2. Baseline Quantities. Each residential customer in a single-family dwelling consisting of a permanent residential unit is eligible for a baseline quantity of electricity which is necessary to supply a significant portion of the reasonable energy needs of the average residential customer. Residential Customer means a customer who is eligible for service on a domestic service rate schedule, and excludes general, commercial, industrial, and every other category of customer.
  - A. Eligibility for Baseline Quantities. Baseline quantities are available only to separately metered, permanent Residential Customers. Non-permanent Customers such as recreational or vacation home customers are not eligible. The Utility may require Customers to complete and file with it an appropriate Declaration of Eligibility for baseline quantities. The Utility may also require proof of permanent residency, such as voter registration or property tax exemption. The penalty for presenting false information in this declaration shall be any legal action which the Utility might elect to pursue.

(Continued)

Advice Letter No. 298-E

Issued by  
Eric Schwarzrock

Date Filed July 2, 2026

Decision No. D.24-05-028

Name  
President  
Title

Effective September 1, 2026

Resolution No. \_\_\_\_\_

**SCHEDULE NO. CARE**  
**CARE DOMESTIC SERVICE**  
 (Continued)

**SPECIAL CONDITIONS** (Continued)

2. Baseline Quantities. (Continued)

(3) Life support devices means those devices which utilize mechanical or artificial means to sustain, restore, or supplant a vital function, or mechanical equipment which is relied upon for mobility both within and outside building. Life support devices or equipment include those listed in PUC Section 739.2.

D. Limitation. Space heating quantities shall be available only where a minimum of 80% of available living area is heated by permanently installed electric space heating equipment. Partial quantities will not be offered.

3. CARE Program. The California Alternate Rates for Energy (“CARE”) is a program of assistance to low-income electric customers. The assistance is in the form of discounted rates that are listed above. CARE Plus customers whose income falls below 100% of Federal Poverty Guidelines, as shown in the CARE Plus column, will receive an additional discount on their Base Services Charge. CARE customers will pay a \$10 base services charge and CARE Plus customers will pay a \$5 base services charge.

i) Eligibility for CARE and CARE Plus. A household eligible for CARE is one in which the total annual gross income from all sources is not more than what is shown on the following table that is based on the number of persons living in the household. For the period of June 1, 2026 to May 31, 2027, the combined income of all persons from all sources, both taxable and non-taxable, shall be no more than:

Number of Persons Living in Household	Total Annual Gross Income		(N)
	CARE	CARE PLUS	
1-2	\$43,280	\$21,640	
3	\$54,640	\$27,320	
4	\$66,000	\$33,000	
5	\$77,360	\$38,680	
6	\$88,720	\$44,360	
7	\$100,080	\$50,040	
8	\$111,440	\$55,720	
Each additional person (T)	\$11,360 (T)	\$5,680	

(T)

A person who is claimed as a dependent on another person’s income tax return is not eligible for service under this rate schedule. Pursuant to CPUC 739.4, the above annual gross income levels are subject to revision subsequent to the Commission’s establishment of new rates on or before May 1 of each year.

A. Application and Eligibility Declaration. An application and eligibility declaration on a form authorized by the Commission is required for each request for service under this rate schedule.

**(Continued)**

Advice Letter No.	<u>298-E</u>	<u>Eric Schwarzrock</u>	Date Filed:	<u>July 2, 2026</u>
		Name		
Decision No.	<u>D.24-05-028</u>	<u>President</u>	Effective Date:	<u>September 1, 2026</u>
		Title		
			Resolution No.	_____

**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**

**Customer Charge – TOU**

Per meter, per month \$31.70 (I)

**Energy Charges (Per kWh) – TOU**

	Distribution	Generation	ECAC Offset 1	ECAC Balancing 1	PPP 5	Greenhouse Gas (GHG)	GRCMA 6	BRRBA 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)

**Customer Charge – TOU CARE**

Per meter, per month \$10.00 (R)

**Energy Charges (Per kWh) – TOU CARE**

	Distribution	Generation	ECAC Offset 1	ECAC Balancing 1	PPP 5	Greenhouse Gas (GHG)	GRCMA 6	BRRBA 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)**

Surcharges<sup>9</sup> \$0.00130

1. Generation – Charge includes the Energy Cost Adjustment Clause Billing Factor as described in the Preliminary Statement, Number 6.
- 2.
- 3.
4. (D)
5. (D)
6. PPP – Charge to recover Public Purpose Programs funding energy efficiency and low-income assistance programs described in Preliminary Statement, Numbers 10, 17 and 19.
7. GRCMA – Charge to recover amounts in the General Rate Case Memorandum Account as described in the Preliminary Statement, Number 13.1.
8. BRRBA – Charge to recover amounts in the Base Revenue Requirement Balancing Account as described in the Preliminary Statement Number 8.
9. 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.

**(Continued)**

Issued by

Advice Letter No. 298-E Eric Schwarzrock Date Filed: July 2, 2026

Name

Decision No. D.24-05-028 President Effective Date: September 1, 2026

Title

Resolution No. \_\_\_\_\_

**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	\$ 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
<b>Total Plant</b>	<b>\$ 552,479</b>	<b>\$ 353,420</b>	<b>\$ 199,059</b>				
	100.00%	63.97%	36.03%				
<b>Other Rate Base</b>							
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
<b>Total Other Rate Base</b>	<b>\$ (38,135)</b>	<b>\$ (27,750)</b>	<b>\$ (10,385)</b>				
<b>Total Rate Base</b>	<b>\$ 514,344</b>	<b>\$ 325,670</b>	<b>\$ 188,674</b>				
Required Rate of Return	8.569%	8.569%	8.569%				
<b>Required Operating Income</b>	<b>\$ 44,072</b>	<b>\$ 27,905</b>	<b>\$ 16,167</b>				
	100.00%	63.32%	36.68%				

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	\$ 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) Customer Cost Analysis	Settlement Revenue Requirements (RY 2024) (\$000)			DEM %	CUS %	Classifiers	Description
	Total Company	Demand	Customer				
<b>Depreciation Expense</b>							
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
<b>Total Depreciation Expense</b>	<b>\$ 23,561</b>	<b>\$ 14,701</b>	<b>\$ 8,860</b>				
<b>Taxes Other Than Income</b>							
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
<b>Total TOTI</b>	<b>\$ 8,658</b>	<b>\$ 5,062</b>	<b>\$ 3,595</b>				
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
<b>Total Income Taxes</b>	<b>\$ 7,917</b>	<b>\$ 5,013</b>	<b>\$ 2,904</b>				
<b>Total Expenses</b>	<b>\$ 120,862</b>	<b>\$ 37,539</b>	<b>\$ 83,323</b>				
<b>Distribution Revenue Requirement</b>	<b>\$ 164,935</b>	<b>\$ 65,445</b>	<b>\$ 99,490</b>				
<b>%</b>	<b>100.00%</b>	<b>39.68%</b>	<b>60.32%</b>				
<b>Dist. Rev Req (excl. Other Revenues)</b>	<b>\$ 149,562</b>	<b>\$ 59,345</b>	<b>\$ 90,217</b>				
<b>%</b>	<b>100.00%</b>	<b>39.68%</b>	<b>60.32%</b>				

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California  
Public Utilities  
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FOR: IEMS SOLUTION LTD.

[TOP OF PAGE](#)  
[BACK TO INDEX OF SERVICE LISTS](#)



# 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

Tier Designation: 2

Subject of AL: 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: 7/2/26

No. of tariff sheets: 6

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 D-1, D-1 TOU, CARE, TOU D-1 EV

Service affected and changes proposed<sup>1</sup>: N/A

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  
505 Van Ness Avenue  
San Francisco, CA 94102  
Email: [EDTariffUnit@cpuc.ca.gov](mailto:EDTariffUnit@cpuc.ca.gov)

Name: Elly O'Doherty  
Title: Manager, Rates and Regulatory Affairs  
Utility Name: Liberty Utilities (CalPeco Electric) LLC  
Address: 9750 Washburn Road  
City: Downey State: California  
Telephone (xxx) xxx-xxxx: 530-807-8987  
Facsimile (xxx) xxx-xxxx:  
Email: [Elly.Odoherty@libertyutilities.com](mailto:Elly.Odoherty@libertyutilities.com)

Name: AnnMarie Sanchez  
Title: Coordinator  
Utility Name: Liberty Utilities (California)  
Address: 9750 Washburn Road  
City: Downey State: California  
Telephone (xxx) xxx-xxxx: 562-325-7051  
Facsimile (xxx) xxx-xxxx:  
Email: [AnnMarie.Sanchez@libertyutilities.com](mailto:AnnMarie.Sanchez@libertyutilities.com)

## 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	