

**20. GREENHOUSE GAS REVENUE BALANCING ACCOUNT (GHGRBA)**

(continued)

iv. CHANGES IN RATES

(1) Continued

The cost and revenue balances accumulated in the GHG cost sub-account and the GHG Revenue Balancing Account will be amortized so that all deferred costs are recovered and all deferred revenues are distributed within 24 months.

(2) Carbon Pollution Permit Cost

Beginning on July 1, 2020 Liberty Utilities will include on all customer bills a charge to reimburse Liberty Utilities for costs incurred and estimated to incur to remain compliance with Decision 20-05-044. This cost is applicable to all customer classes. It is based on monthly kilowatt usage and will be at a rate of \$0.01517 per kilowatt hour. (l)

This cost will be updated minimally on an annual basis.

(3) California (CA) Climate Credit

Beginning on July 1, 2020 Liberty Utilities will issue a California Climate Credit in compliance with Decision 20-05-044. There are three customer sub-classes that are eligible for the credit.

a. Emission-Intense and Trade-Exposed (EITE) Customers

Customers in this sub-class meet the California Air Resource Board's leakage risk Industry Assistance definition as adopted in ARB's Cap-and-Trade program. The credit amount will be calculated pursuant to Decision 12-12-033.

b. Small Businesses

Small business is defined as non-residential entities on a General Service or Agricultural tariffs whose electric demand does not exceed 20 kilowatts in more than three months of the proceeding twelve month period. Eligibility will be determined during Liberty Utilities' annual rate migration process and remain in effect until the next migration process.

Small business customers with a customer charge in the month proceeding the credit being processed will receive an on-bill semi-annual credit of \$80.25. (l)

(Continued)

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(continued)

iv. CHANGES IN RATES

(3) California (CA) Climate Credit (continued)

c. Residential Customers

Customers with an active D-1 tariff account with a customer charge in the month preceding the credit being processed will receive an on-bill semi-annual credit of \$80.25.

(l)

The amount of the credit will be determined annual pursuant to Decision 12-12-033.