

PRELIMINARY STATEMENT  
(Continued)

13. **MEMORANDUM ACCOUNTS** (Continued)

M. **Wildfire Mitigation Plan Memorandum Account** (T)

In compliance with Commission Decision 19-05-040, the Wildfire Mitigation Plan Memorandum Account (“WMPMA”) will record costs incurred to implement Liberty’s Wildfire Mitigation Plans. (T)  
(T)

1. PURPOSE

The purpose of the WMPMA is to record and track incremental costs of Liberty’s Commission-approved Wildfire Mitigation Plans that are not otherwise recovered in Liberty’s authorized revenue requirement. The Commission approved spending of \$1.750 million per year in D.23-04-043. (T)  
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(T)

2. APPLICABILITY

The WMPMA applies to all customer classes and rate schedules, except for those specifically excluded by the Commission. (T)

3. ACCOUNTING PROCEDURES

Liberty CalPeco shall maintain the WMPMA by making entries at the end of each month as follows: (T)

a. A debit entry shall be made to the WMPMA at the end of each month to record the incremental fire risk mitigation costs. (T)

b. Interest shall accrue to the WMPMA on a monthly basis by applying a rate equal to one-twelfth of the three-month Commercial Paper Rate, as reported in the Federal Reserve Statistical Release, to the average of the beginning-of-month and the end-of-month balances. (T)

4. EFFECTIVE DATE

The WMPMA shall be effective on May 31, 2019. (T)

5. DISPOSITION

Disposition of amounts recorded in the WMPMA shall be determined in a subsequent general rate case or other rate-setting filing authorized by the Commission. (T)

Advice Letter No. 219-E-B

Issued by  
Edward N. Jackson  
Name

Date Filed May 30, 2023

Decision No. 23-04-043

President  
Title

Effective July 1, 2023

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