

PRELIMINARY STATEMENT

(Continued)

13. **MEMORANDUM ACCOUNTS** (Continued)

S. **Residential Disconnection Protections Memorandum Account**

(N)

Pursuant to the Commission Decision 22-08-037, issued August 25, 2022, the Residential Disconnection Protections Memorandum Account will record administrative costs incurred for implementing the residential disconnection protection requirements, not otherwise included in Liberty's revenue requirement.

1. PURPOSE

The purpose of the Residential Disconnection Protections Memorandum Account is to track incremental costs incurred for implementing the residential disconnection protection requirements, not otherwise included in Liberty's revenue requirement.

2. APPLICABILITY

The Residential Disconnection Protections Memorandum Account applies to all residential rate schedules.

3. ACCOUNTING PROCEDURES

Liberty shall maintain the Residential Disconnection Protections Memorandum Account by making entries at the end of each month as follows:

- a. A debit entry shall be made to the Residential Disconnection Protections Memorandum Account at the end of each month to record the incremental costs associated with the implementation of Residential Disconnection Protections.
- b. Interest shall accrue to the Residential Disconnection Protections Memorandum Account 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.

4. EFFECTIVE DATE

The Residential Disconnection Protections Memorandum Account shall be effective on January 1, 2023.

5. DISPOSITION

Disposition of amounts recorded in the Residential Disconnection Protections Memorandum Account shall be determined in a subsequent rate-setting filing authorized by the Commission.

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