

## PUBLIC UTILITIES COMMISSION

505 VAN NESS AVENUE

SAN FRANCISCO, CA 94102-3298



September 5, 2025

Tiffany Thong  
Manager, Rates and Regulatory Affairs  
Liberty Utilities (Park Water) Corp.  
9750 Washburn Road  
Downey, CA 90241

Dear Ms. Thong,

The Water Division of the California Public Utilities Commission has approved Liberty Utilities' (Park Water) Advice Letter No. 347, filed on August 15, 2025, regarding authorization to establish the Water Contamination Litigation Memorandum Account.

Enclosed are copies of the following revised tariff sheets, effective August 15, 2025, for the utility's files:

<b>P.U.C.</b>	
<b>Sheet No.</b>	<b>Title of Sheet</b>
1660-W	Preliminary Statement, Page 38 RR. Drinking Water Fees Balancing Account, SS. Interim Rates Memorandum Account
1661-W	Preliminary Statement, Page 39 TT. Water Contamination Litigation Memorandum Account
1662-W	Table Of Contents, Sheet 1

Please contact Van Harting at [VH4@cpuc.ca.gov](mailto:VH4@cpuc.ca.gov), if you have any questions.

Thank you.

Enclosures

**CALIFORNIA PUBLIC UTILITIES COMMISSION  
DIVISION OF WATER AND AUDITS**

**Advice Letter Cover Sheet**

<b>Utility Name:</b> Liberty Utilities (Park Water) Corp. <b>District:</b> N/A <b>CPUC Utility #:</b> U 314-W <b>Advice Letter #:</b> 347-W <b>Tier</b> <input checked="" type="checkbox"/> 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> Compliance <b>Authorization</b> Resolution W-4094/D.10-12-058  <b>Description:</b> Liberty Park Water submits this advice letter to establish the Water Contamination Litigation Memorandum Account.	<b>Date Mailed to Service List:</b> August 15, 2025  <b>Protest Deadline (20<sup>th</sup> Day):</b> September 3, 2025 <b>Review Deadline (30<sup>th</sup> Day):</b> September 13, 2025 <b>Requested Effective Date:</b> August 15, 2025 <b>Rate Impact:</b> N/A
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The protest or response deadline for this advice letter is 20 days from the date that this advice letter was mailed to the service list. Please see the "Response or Protest" section in the advice letter for more information.

**Utility Contact:** Tiffany Thong  
**Phone:** 562.923.0711  
**Email:** [Tiffany.Thong@LibertyUtilities.com](mailto:Tiffany.Thong@LibertyUtilities.com)  
  
**DWA Contact:** Tariff Unit  
**Phone:** (415) 703-1133  
**Email:** [Water.Division@cpuc.ca.gov](mailto:Water.Division@cpuc.ca.gov)

**Utility Contact:** AnnMarie Sanchez  
**Phone:** 562.923.0711  
**Email:** [AnnMarie.Sanchez@libertyutilities.com](mailto:AnnMarie.Sanchez@libertyutilities.com)

<b>DWA USE ONLY</b>
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<u>DATE</u>	<u>STAFF</u>	<u>COMMENTS</u>
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[ ] APPROVED

[ ] WITHDRAWN

[ ] REJECTED

**Signature:** \_\_\_\_\_

**Comments:** \_\_\_\_\_

**Date:** \_\_\_\_\_

\_\_\_\_\_



Liberty Utilities (Park Water) Corp.  
9750 Washburn Road  
Downey, CA 92308-6533  
Tel: 562-923-0711  
Fax: 562-861-5902

Advice Letter No. 347-W

August 15, 2025

## **TO THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA**

Liberty Utilities (Park Water) Corp. (U 314-W) (“Liberty Park Water”) hereby transmits for filing revised copies of the attached tariff sheets applicable to water service in its service territory.

### **Summary**

Liberty Park Water seeks to establish the Water Contamination Litigation Memorandum Account (“WCLMA”) and to modify its Preliminary Statement to add Part TT, which will track all expenses relating to water contamination litigation. This filing is submitted pursuant to Commission Resolution (Res.) No. W-4094, dated March 26, 1998, and Decision (D.) 10-12-058, dated December 16, 2010. Res W-4094 authorizes all water utilities to create a memorandum account for water contamination litigation expenses, while D.10-12-058 sets forth the final rules for accounting for water contamination proceedings.

### **Background**

On March 26, 1998, the California Public Utilities Commission (Commission) adopted Res. W-4049, authorizing Class A water utilities to establish a memorandum account to track expenses related to water contamination litigation proceedings. Ordering Paragraph 1 of Res. W-4049 states:

- 1. All water utilities under Commission jurisdiction are authorized to establish memorandum accounts for the litigation expenses as discussed in this resolution and incurred after March 26, 1998, the effective date of this resolution.*

On October 14, 2010, the Commission issued D.10-10-018, adopting rules for accounting treatment of contamination proceeds arising from government grants and proposing counterpart rules for government loans and damage awards. D.10-10-018 was subsequently modified by D.10-12-058, issued on December 16, 2010.

On August 6, 2025, Liberty Park Water received its initial payment from the 3M PFAS contamination litigation.

### **Request**

Pursuant to D.10-12-058, Liberty Park Water requests authority to establish the WCLMA to record all net proceeds and associated costs related to the contamination event and Liberty Park Water’s mitigation and response activities.

Liberty Park Water will track the WCLMA in accordance with Appendix C (Rules for the Accounting of Water Contamination Proceeds) of D.10-12-058. Paragraph 4 of Appendix C states:

*4. When Water Contamination proceeds are received by a utility, they shall be recorded both in a cash account and, if authorized by the Commission, in a memorandum account. Once the proceeds have been invested in remediation and replacement Plant that has been placed in service, it must place these funds in a designated account, as specified in this order, and transactions associated with each account shall be restricted to the types of proceeds only...*

#### **Revision to Preliminary Statement**

Liberty Park Water proposes to revise its Preliminary Statement to include Part TT, Water Contamination Litigation Memorandum Account (“WCLMA”). The purpose of the WCLMA is to track costs related to litigating water contamination cases. The authority to establish this account is granted by Commission Resolution W-4094 (March 26, 1998) and D.10-12-058 (December 16, 2010).

A copy of the Resolution W-4094 is attached to this advice letter as Attachment A.

#### **Tier Designation**

Pursuant to General Orders (GO) No. 96-B, Water Industry Rules 7.3.1(3) and 8.2, this advice letter is designated as a Tier 1 Advice Letter.

#### **Effective Date**

Liberty Park Water requests that this filing become effective August 15, 2025.

#### **Notice and Service**

In accordance with General Order 96-B, General Rule 4.3 and 7.2 and Water Industry Rule 4.1, a copy of this advice letter will be mailed or electronically transmitted on August 15, 2025 to competing and adjacent utilities and other utilities or interested parties having requested such notification.

#### **Response or Protest**

Anyone may respond to or protest this advice letter. A response supports the filing and may contain information that proves useful to the Commission in evaluating the advice letter. A protest objects to the advice letter in whole or in part and must set forth the specific grounds on which it is based. These grounds are:

- (1) The utility did not properly serve or give notice of the advice letter;
- (2) The relief requested in the advice letter would violate statute or Commission order or is not authorized by statute or Commission order upon which the utility relies;
- (3) The analysis, calculations, or data in the advice letter contain material error or omissions;
- (4) The relief requested in the advice letter is pending before the Commission in a formal proceeding;
- (5) The relief requested in the advice letter requires consideration in a formal hearing or is otherwise inappropriate for the advice letter process; or
- (6) The relief requested in the advice letter is unjust, unreasonable, or discriminatory, provided that such a protest may not be made where it would require re-litigating a prior order of the Commission.

A protest shall provide citations or proofs where available to allow staff to properly consider the protest. A response or protest must be made in writing or by electronic mail and must be

received by the Division of Water within 20 days of the date this advice letter is filed. The address for mailing or delivering a protest is:

Tariff Unit, Water Division, 3<sup>rd</sup> floor  
California Public Utilities Commission  
505 Van Ness Avenue, San Francisco, CA 94102  
[Water.division@cpuc.ca.gov](mailto:Water.division@cpuc.ca.gov)

On the same date the response or protest is submitted to the Water Division, the respondent or protestant shall send a copy by mail (or e-mail) to Liberty Park Water, addressed to:

Tiffany Thong  
Manager, Rates and Regulatory Affairs  
Liberty Utilities  
9750 Washburn Road  
P. O. Box 7002  
Downey, CA 90241  
Fax: (562) 861-5902  
E-Mail: [AdviceLetterService@libertyutilities.com](mailto:AdviceLetterService@libertyutilities.com)

Cities and counties that need Board of Supervisors or Board of Commissioners approval to protest should inform the Division of Water and Audits within the 20-day protest period so that a late filed protest can be entertained. The informing document should include an estimate of the date the proposed protest might be voted on.

If you have not received a reply to your protest within 10 business days, contact Tiffany Thong at [Tiffany.Thong@libertyutilities.com](mailto:Tiffany.Thong@libertyutilities.com).

Sincerely,

LIBERTY UTILITIES (PARK WATER) CORP.

/s/ Tiffany Thong

Tiffany Thong  
Manager, Rates and Regulatory Affairs

Attachment

TT/as

cc: Hani Moussa, Public Advocates Office, [Hani.Moussa@cpuc.ca.gov](mailto:Hani.Moussa@cpuc.ca.gov)  
Public Advocates Office, [PublicAdvocatesWater@cpuc.ca.gov](mailto:PublicAdvocatesWater@cpuc.ca.gov)

<b>Cal P.U.C. Sheet No.</b>	<b>Title of Sheet</b>	<b>Cancelling Cal P.U.C. Sheet No.</b>
1660-W	PRELIMINARY STATEMENT Sheet 38	1658-W
1661-W	PRELIMINARY STATEMENT Sheet 39	
1662-W	TABLE OF CONTENTS Sheet 1	1659-W

**PRELIMINARY STATEMENT**

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**RR. Drinking Water Fees Balancing Account**

1. Purpose  
The purpose of the Drinking Water Fees Balancing Account (DWFBA) is to track the difference between all actual drinking water fees charged by the State Water Resources Control Board (State Board) (based upon the revised fee schedule adopted by the State Board on September 22, 2021, and any subsequent revisions) and the drinking water fees authorized in rates.
2. Applicability  
Liberty Park Water shall maintain the DWFBA by making entries at the end of each month as follows:
  - a. A debit entry shall be made to the DWFBA at the end of each month to record the difference between actual drinking water fees and adopted drinking water fees.
  - b. Pursuant to Standard Practice U-27-W of the Water Division, interest shall accrue to the DWFBA on a monthly basis by applying a rate equal to one twelfth of the 3-month non-financial 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. H.15, (<http://www.federalreserve.gov/Releases/H15>NFCP>M3.txt>), or its successor publication (debit or credit).
3. Effective Date  
The DWFBA shall go into effect on the effective date of Liberty Park Water's Advice Letter 320-W, which December 15, 2021.
4. Disposition  
Disposition of amounts recorded in the DWFBA shall be determined in Liberty Park Water's next General Rate Case application, or as otherwise determined by the Commission if the account's cumulative balance exceeds 2% of Liberty Park Water's adopted gross revenues. The recovery of over/under collections will be passed on to the customers through volumetric surcredits or surcharges.

**SS. Interim Rates Memorandum Account**

1. Purpose  
The purpose of the Interim Rates Memorandum Account ("IRMA") is to track the difference between the interim rates and the final rates adopted by the Commission in A.24-01-002, et al, for rate case cycle 2025-2027. The authority to establish this account was granted in Administrative Law Judge Melvin's ("ALJ") ruling dated May 30, 2025 in A.24-01-002, et al.
2. Applicability  
The IRMA applies to all areas served.
3. Effective Date  
The IRMA will become effective on July 1, 2025.
4. Disposition  
The IRMA will remain in effect until a decision is reached in Liberty Park Water's A.24-01-002, et al, and the new rates are implemented at which time Liberty Park Water will file an Advice Letter requesting amortization of the balance.

(Continued)

Advice Letter No. 347-W  
Decision No. D.10-12-058

Issued by  
Moses Thompson  
PRESIDENT

Date Filed 08/15/2025  
Effective 08/15/2025  
Resolution No. W-4094

**PRELIMINARY STATEMENT**

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(N)

**TT. Water Contamination Litigation Memorandum Account (WCLMA)**

(N)

1. Purpose

The purpose of the Water Contamination Litigation Memorandum Account ("WCLMA") is to track costs related to litigating water contamination cases. The authority to establish this account is granted by Commission Resolution W-4094 (March 26, 1998) and D.10-12-058 (December 16, 2010).

2. Applicability

Liberty Park Water shall maintain the WCLMA by making entries at the end of each month as follows:

- a. A debit entry is created for costs incurred due to contamination and may include but not limited to: capital investment in relation to the water contamination, related operating expense, A&G expense, and taxes associated with the plant funded through water contamination.
- b. A credit entry is created to record any amount received from damages, awards, settlements, government sources, and/or insurance companies.
- c. Interest shall accrue to the WCLMA on a monthly basis by applying a rate equal to one twelfth of the 3-month non-financial 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. H.15, (<http://www.federalreserve.gov/Releases/H15>NFCP>M3.txt>), or its successor publication. (debit or credit).

3. Effective Date

The WCLMA shall go into effect on August 15, 2025.

4. Disposition

Disposition of amounts recorded in the WCLMA shall be determined in Liberty Park Water's General Rate Case application, or as otherwise determined by the Commission if the account's cumulative balance exceeds 2% of Liberty Park Water's authorized revenue requirement.

(N)



**TABLE OF CONTENTS**

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The following listed tariff sheets contain all effective rates and rules affecting the charges and service of the utility, together with other pertinent information:

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**Rate Schedules:**

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Schedule No. PR-1-NR	Nonresidential Metered Service.....	1654-W, 1621-W, 1622-W
Schedule No. PR-4F	Non-Metered Fire Sprinkler Service.....	1656-W, 1625-W, 1626-W
Schedule No. PR-5	Fire Flow Testing Charge.....	1155-W
Schedule No. PR-6	Reclaimed Water Service.....	1657-W, 1627-W, 1628-W
Schedule No. PR-9CM	Construction & Other Temporary Meter Service.....	1158-W
Schedule No. 14.1	Water Shortage Contingency Plan.....	1533-W through 1535-W, 1573-W, 1537-W through 1539-W, 1574-W
Schedule No. LC	Late Payment Charge.....	1459-W
Schedule No. UF	Surcharge to Fund PUC Reimbursement Fee.....	1644-W
Schedule No. CAP	California Assistance Program.....	1589-W, 1520-W
Schedule No. CAP-SC	California Assistance Program Surcharge.....	1590-W

**LIST OF CONTRACTS AND DEVIATIONS: 723-W**

**Rules:**

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No. 4	Contracts .....	346-W
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No. 6	Establishment and Re-establishment of Credit .....	347-W
No. 7	Deposits .....	1014-W, 1161-W
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No. 12	Information Available to Public .....	353-W, 354-W
No. 13	Temporary Service .....	355-W, 356-W

(Continued)

City of Artesia  
18747 Clarkdale Avenue  
Artesia, CA 90701

City of Santa Fe Springs Water Dept.  
11710 Telegraph Road  
Santa Fe Springs, CA 90670  
[janetmartinez@santafesprings.org](mailto:janetmartinez@santafesprings.org)

Suburban Water Systems  
Attention: Kiki Carlson  
1325 N. Grand Avenue, Suite 100  
Covina, CA 91724-4044  
[kcarlson@swwc.com](mailto:kcarlson@swwc.com)

City of Cerritos Water Department  
18125 Bloomfield Avenue  
Cerritos, CA 90703

Bellflower Somerset Mutual Water Co.  
10016 E. Flower St.  
P. O. Box 1697 (90707)  
Bellflower, CA 90706

City of Norwalk Water Department  
12700 S. Norwalk Boulevard  
Norwalk, CA 90650

City of Compton Water Department  
205 W. Willowbrook  
Compton, CA 90220  
[ccornwell@comptontcity.org](mailto:ccornwell@comptontcity.org)

Golden State Water Company  
Ronald Moore, Regulatory Affairs  
630 E. Foothill Blvd  
San Dimas, CA 91773  
[regulatoryaffairs@gswater.com](mailto:regulatoryaffairs@gswater.com)

City of Lynwood Water Department  
Attention: Joseph Kekula  
11330 Bullis Road  
Lynwood, CA 90262

City of Paramount Water Department  
16400 Colorado Avenue  
Paramount, CA 90723  
[sho@paramountcity.com](mailto:sho@paramountcity.com)

City of Bell Gardens  
Attention: Steve Steinbrecher  
7100 Garfield Avenue  
Bell Gardens, CA 90201  
[ssimonian@bellgardens.org](mailto:ssimonian@bellgardens.org)  
[joropeza@bellgardens.org](mailto:joropeza@bellgardens.org)  
[aclark@bellgardens.org](mailto:aclark@bellgardens.org)

Dominguez/California Water Service  
2632 W. 237<sup>th</sup> Street  
Torrance, CA 90505-5272  
[hwind@calwater.com](mailto:hwind@calwater.com)

California Water Service Company  
Attention: Daniel Armendariz  
East Los Angeles District  
2000 S. Tubeway Avenue  
Commerce, CA 90040

Central Basin Municipal Water District  
6252 Telegraph Road  
Commerce, CA 90040

City of Bellflower  
Attention: Jeff Stewart, City Manager  
16600 Civic Center Drive  
Bellflower, CA 90706

San Gabriel Valley Water Company  
Christina Sluss, Rate Analyst  
[csluss@sgvwater.com](mailto:csluss@sgvwater.com)

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City of LaCanada Flintridge  
Dan Jordan  
City Manager  
[DJordan@lcf.ca.gov](mailto:DJordan@lcf.ca.gov)