CALIFORNIA PUBLIC UTILITIES COMMISSION
DIVISION OF WATER AND AUDITS

Advice Letter Cover Sheet

Utility Name:	Liberty Utilities (Park Water) Corp.	**Date Mailed to Service List:**	October 21, 2026
District:	N/A		
CPUC Utility #:	U 314-W	**Protest Deadline (20th Day):**	November 10, 2026
Advice Letter #:	353-W	**Review Deadline (30th Day):**	November 20, 2026
Tier	☒1 ☐2 ☐3 ☒ Compliance	**Requested Effective Date:**	December 1, 2026
Authorization	D.26-05-032/D.26-08-012	**Rate Impact:**	$1,191,334 or 2.70% -$394,597 or -0.90%
Description:	The purpose for this advice letter is to seek authorization to amortize the balancing and memorandum accounts as authorized by the Commission in Ordering Paragraph Nos. 5 and 6 of D.26-05-032.		

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

Utility Contact: AnnMarie Sanchez
Phone: 562.923.0711
Email: AnnMarie.Sanchez@libertyutilities.com

DWA Contact: Tariff Unit
Phone: (415) 703-1133
Email: Water.Division@cpuc.ca.gov

DWA USE ONLY

DATE	STAFF	COMMENTS
_____	_____	_____
		_____
_____	_____	_____
		_____

[ ] APPROVED [ ] WITHDRAWN [ ] REJECTED

Signature: _____ **Comments:** _____

Date: _____ _____

Liberty Utilities (Park Water) Corp.
9750 Washburn Road
Downey, CA 90241-7002
Tel: 562-923-0711
Fax: 562-861-5902

Advice Letter No. 353-W

October 21, 2026

TO THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

Liberty Utilities (Park Water) Corp. (U 314-W) ("Liberty Park Water") hereby transmits the attached revised tariff sheets applicable to water service in its service territory.

Summary

This request is made pursuant to Ordering Paragraph Nos. 5 and 6 of D.26-06-032, issued May 15, 2026, as revised by D.26-08-012, issued August 21, 2026. The purpose of this advice letter is to request amortization of various balancing and memorandum accounts as authorized in these decisions.

Liberty Park Water seeks Commission approval of the over-collected balance recorded in the Consolidated Expense Balancing Account ("CEBA") through December 31, 2023. Liberty Park Water proposes to amortize the balance through a one-time surcredit.

Liberty Park Water seeks Commission approval of the over-collected balance recorded in the Conservation Expense One-Way Balancing Account ("CEOWBA") through December 31, 2023. Liberty Park Water proposes that the disposition of this account be amortized through a one-time surcredit.

Liberty Park Water requests Commission approval of the over-collected balance recorded in the Tax Cuts and Jobs Act ("TCJA") \memorandum account through December 31, 2023. Liberty Park Water proposes that the disposition of this account be amortized through a one-time surcredit.

Liberty Park Water requests Commission approval of the over-collected balance recorded in the Sativa Revenue Memorandum Account ("SRMA") through December 31, 2023. Liberty Park Water proposes that the disposition of this account be amortized through a one-time surcredit.

Liberty Park Water requests Commission approval of the under-collected balances recorded in the Incremental Cost Balancing Accounts ("ICBA"), including potable and recycled water through December 31, 2023. Liberty proposes amortization of the balances through a 12-month surcharge.

Liberty Park Water requests Commission approval of the under-collected balance recorded in the Catastrophic Event Memorandum Account ("CEMA") through December 31, 2023. Liberty Park Water proposes to amortize the balance through a 12-month surcharge.

Liberty Park Water requests Commission approval of the under-collected balance recorded in its Water Revenue Adjustment Mechanism ("WRAM") and Modified Cost Balancing Account ("MCBA"). Liberty Proposes to amortize the balance through a 12-month surcharge.

Liberty Park Water proposes to update the Preliminary Statement to reflect the closing of the various balancing and memorandum accounts. Deletion of these accounts from the Preliminary Statement will not prevent the amortization of the total balance recorded in the accounts including any residual balance that may remain after completion of the surcharge and surcredit proposed by this advice letter.

Liberty Park Water proposes to update the special conditions for Schedule No. PR-1-R, Residential Metered Service, Schedule No. PR-1-NR, Non-Residential Metered Service, Schedule No. PR-4F, Non-Metered Fire Sprinkler Service, and Schedule No. PR-6, Reclaimed Water Service to delete the special conditions no longer in effect.

Background and Discussion

Ordering Paragraph Nos. 5 and 6 of D.26.05.032 states the following:

5. *Treatment of Liberty Utilities (Park Water) Corp.'s balancing and memorandum accounts is approved as set forth in this decision.*
   - *b. Park Water is authorized to file an advice letter seeking recovery of the final balance of its 2022 WRAM/MCBA and request close of this account.*
   - *d. Park Water is authorized to transfer balances in its Conservation Expense One-Way Balancing Accounts (CEOWBA) to its Consolidated Expense Balancing accounts (CEBA) and then close those accounts.*
   - *e. Park Water is authorized to recover the recorded balances in its Catastrophic Event Memorandum Accounts through December 31, 2023.*
   - *g. Park Water is authorized to refund the recorded balance in its Sativa Revenue Memorandum Account (SRMA) through December 31, 2023.*
   - *h. Park Water is authorized to recover or refund recorded balances in their respective CEBAs through December 31, 2023.*
   - *i. Park Water is authorized to transfer recorded balances in its Tax Cuts and Jobs Act Memorandum Accounts to its CEBAs through December 31, 2023.*
   - *j. Park Water is authorized to recover the recorded balance in its Incremental Cost Balancing Accounts (ICBA) - Potable through December 31, 2023.*
6. *Park Water is authorized to recover the recorded balance in its ICBA—Recycled Water through December 31, 2023.*

Proposed Surcredits

Consolidated Expense Balancing Account

Pursuant to Ordering Paragraph Nos. 5.d, 5.h, and 5.i of D.26-05-032, the balancing and memorandum accounts shown in Table 1 are authorized for transfer to the Consolidated Expense

Balancing Account (CEBA). This will consolidate the amortization of the Commission approved balances in these balancing and memorandum accounts.

Table 1. Authorized Balancing and Memorandum Accounts (Over-Collected)

Account Description	12/31/2023 Balance
Conservation Expense One-Way Balancing Account (CEOWBA)	$17,358
Consolidated Expense Balancing Account (CEBA)	$10,844
Tax Cuts and Jobs Act (TCJA) Memorandum Account	$39,042
Total	$67,244

The total balance of the balancing and memorandum accounts as of December 31, 2023, was an over-collected balance of $67,244. With interest through August 31, 2026, the total over-collected balance was $75,545.

To refund the CEBA, Liberty Park Water proposes a one-time surcredit to the service charge applicable for Schedule No. PR-1-R, Residential Metered Service and Schedule No. PR-1-NR, Non-Residential Metered Service.

Sativa Revenue Memorandum Account
Pursuant to Ordering Paragraph 5.g of D.26-05-032, Liberty Park Water is authorized to refund the over-collected balance in the SRMA.

To refund the SRMA, Liberty Park Water proposes a one-time surcredit to the service charge applicable for Schedule No. PR-1-R, Residential Metered Service and Schedule No. PR-1-NR, Non-Residential Metered Service.

The total combined balance of the CEBA and SRMA is a total over-collection of ($394,597) or (90%) of Liberty Park Water's 2026 authorized revenue requirement.

Proposed Surcharge

Water Revenue Adjustment Mechanism/Modified Cost Balancing Account
Pursuant to Ordering Paragraph 5.b of D.26-05-032, Liberty Park Water is authorized to recover the final recorded balance in its 2022 WRAM/MCBA. The balance with interest through August 31, 2026, was an under-collection of $252,852.

To amortize the WRAM/MCBA, Liberty Park Water proposes a 12-month surcharge of $0.059 per Ccf for Schedule No. PR-1-R, Residential Metered Service and Schedule No. PR-1-NR Non-Residential Metered Service.

Catastrophic Event Memorandum Account
Pursuant to Ordering Paragraph 5.e of D.26-05-032, Liberty Park Water is authorized to recover the recorded balance in the CEMA, which reflects expenses incurred as a result of the COVID-19 pandemic through December 31, 2023.

The balance authorized to recover in the CEMA as of December 31, 2023, was an under-collection of $112,083. With interest through August 31, 2026, the total under-collected balance was $125,919. The under-collection generates an increase in additional uncollectible and franchise expense of $1,208, resulting in a total balance of $127,127.
To amortize the CEMA, Liberty Park Water proposes a 12-month surcharge of $0.030 per Ccf for Schedule No. PR-1-R, Residential Metered Service and Schedule No. PR-1-NR Non-Residential Metered Service.

Incremental Cost Balancing Account-Potable
Pursuant to Ordering Paragraph 5.j of D.26-05-032, Liberty Park Water is authorized to recover the recorded balance in its ICBA-Potable through December 31, 2023.

The balance authorized to recover in the ICBA-Potable as of December 31, 2023, was an under-collection of $688.898. With interest through August 31, 2026, the total under-collected balance was $773,940. The under-collection generates an increase in additional uncollectible and franchise expense of $7,423, resulting in a total balance of $781,362.

To amortize the ICBA-Potable, Liberty Park Water proposes a 12-month surcharge of $0.182 per Ccf for Schedule No. PR-1-R, Residential Metered Service and Schedule No. PR-1-NR Non-Residential Metered Service.

Incremental Cost Balancing Account-Recycled
Pursuant to Ordering Paragraph 6 of D.26-05-032, Liberty Park Water is authorized to recover the recorded balance in its ICBA-Recycled through December 31, 2023.

The balance authorized to recover in the ICBA-Recycled as of December 31, 2023, was an under-collection of $26,443. With interest through August 31, 2026, there was an under-collected balance of $29,707. The under-collection generates an increase in additional uncollectible and franchise expense of $285, resulting in a total balance of $29,992.

To amortize the ICBA-Recycled, Liberty Park Water proposes a 12-month surcharge of $0.276 per Ccf for Schedule No. PR-6, Reclaimed Water Service.

Update to Preliminary Statement
Liberty Park Water proposes to update the Preliminary Statement to reflect the termination of the balancing and memorandum accounts. The following balancing and memorandum accounts are no longer active and therefore should be deleted from the Preliminary Statement.

Table 2: Terminated Balancing and Memorandum Accounts

CC. Tax Cuts and Jobs Act (“TCJA”) Memorandum Account
HH. Conservation Expense One-Way Balancing Account

Update to Special Conditions
Liberty Park Water proposes to delete Special Condition Nos. 11 through 15 in Schedule No. PR-1-R and Schedule No. PR-1-NR, Special Condition Nos. 14 and 15 in Schedule No. PR-4F,

and Special Condition Nos. 10 and 11 in Schedule No. PR-6. These special conditions have expired and are no longer in effect and therefore should be deleted.

The Commission Staff has been provided with workpapers showing the interest calculations. The calculation of the surcharge/surcredit are included in the workpapers.

Tier Designation

Pursuant to D.26-05-032 and Water Industry Rule 7.3.1(1) of General Order 96-B, this advice letter is submitted with Tier 1 destination.

Requested Effective Date

Pursuant to General Rule 7.3.2 of General Order 96-B, Liberty Park Water requests this filing become effective December 1, 2026.

Notice and Service

In accordance with General Order 96-B, General Rules 4.3 and 7.2 and Water Industry Rule 4.1, a copy of this advice letter will be mailed or electronically transmitted on October 21, 2026, to competing and adjacent utilities and other utilities or interested parties having requested such notification.

Customer notification of this rate increase was previously accomplished in A.24-01-002, et al. as required by Rule No. 3.2 of the Commission's Rules of Practice and Procedure. Additional public notice of this filing is not required.

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 on 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; or
(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 Commission's Water Division within 20 days of the date this advice letter is filed. The address for mailing or delivering a protest is:

Tariff Unit, Water Division, 3rd floor
California Public Utilities Commission
505 Van Ness Avenue, San Francisco, CA 94102
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 us, addressed to:

Tiffany Thong
Manager, Rates and Regulatory Affairs (California)
Liberty Utilities (Park Water) Corp.
9750 Washburn Road
P. O. Box 7002
Downey, CA 90241
Fax: (562) 861-5902
E-Mail: Tiffany.Thong@LibertyUtilities.com

Cities and counties that need Board of Supervisors or Board of Commissioners approval to protest should inform the Water Division 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.

Sincerely,

LIBERTY UTILITIES (PARK WATER) CORP.

/s/ Tiffany Thong
TIFFANY THONG
Manager, Rates and Regulatory Affairs

TT/as

Attachments

Cal P.U.C. Sheet No.	Title of Sheet	Cancelling Cal P.U.C. Sheet No.
1688-W	SCHEDULE NO. PR-1-NR NON-RESIDENTIAL METERED SERVICE Sheet 2	1621-W
1689-W	SCHEDULE NO. PR-1-NR NON-RESIDENTIAL METERED SERVICE Sheet 3	1622-W
1690-W	SCHEDULE NO. PR-1-NR NON-RESIDENTIAL METERED SERVICE Sheet 4	
1691-W	SCHEDULE NO. PR-1-R RESIDENTIAL METERED SERVICE Sheet 2	1623-W
1692-W	SCHEDULE NO. PR-1-R RESIDENTIAL METERED SERVICE Sheet 3	1663-W
1693-W	SCHEDULE NO. PR-1-R RESIDENTIAL METERED SERVICE Sheet 4	
1694-W	SCHEDULE NO. PR-4F NON-METERED FIRE SPRINKLER SERVICE Sheet 2	1625-W
1695-W	SCHEDULE NO. PR-4F NON-METERED FIRE SPRINKLER SERVICE Sheet 3	1626-W
1696-W	SCHEDULE NO. PR-6 RECLAIMED WATER SERVICE Sheet 2	1627-W
1698-W	PRELIMINARY STATEMENT Sheet 26	1415-W
1699-W	PRELIMINARY STATEMENT Sheet 29	1476-W
1700-W	PRELIMINARY STATEMENT Sheet 30	1477-W
1701-W	PRELIMINARY STATEMENT Sheet 31	1630-W
1702-W	TABLE OF CONTENTS Sheet 1	1687-W
DELETED	SCHEDULE NO. PR-6 RECLAIMED WATER SERVICE Sheet 3	1628-W

NON-RESIDENTIAL METERED SERVICE

(D)

11. As authorized by the California Public Utilities Commission, an amount of $0.030 per Ccf is to be added to the quantity rate for a period of 18 months, beginning on the effective date of Advice Letter 322-W. This surcharge will recover the under-collection in the WRAM and MCBA as of December 31, 2021. (D)

12. As authorized by the California Public Utilities Commission, an amount of $0.376 per Ccf is to be added to the quantity rate for a period of 18 months, beginning on the effective date of Advice Letter 332-W. This surcharge will recover the under-collection in the WRAM and MCBA as of June 30, 2022. The surcharge is not applicable to La Cañada Flintridge customers.

13. As authorized by the California Public Utilities Commission, an amount of $0.233 per Ccf is to be added to the quantity rate for a period of 24 months, beginning on the effective date of Advice Letter 336-W. This surcharge will recover the under-collection in the Interim Rates Memorandum Account as of April 30, 2023.

14. As authorized by the California Public Utilities Commission, a one-time surcredit is to be added to the Customer's bill beginning on the effective date of Advice Letter 337-W-A. This surcredit is to refund the over collection in the Conservation Expense One-Way Balancing Account as of June 30, 2022.

    The table shows the surcredit for each meter size.

Meter Size	One-Time Surcredit
5/8"	$ 9.56
¾"	$ 14.34
1"	$ 23.90
1½"	$ 47.80
2"	$ 76.48
3"	$ 143.40
4"	$ 239.00
6"	$ 478.00
8"	$ 764.80
10"	$1,099.40
12"	$1,577.40

15. As authorized by the California Public Utilities Commission, a one-time surcredit is to be added to the Customer's bill beginning on the effective date of Advice Letter 337-W-A. This surcredit is to refund the over collection in the Tax Cuts and Jobs Act Memorandum Account as of June 30, 2022. (L)

    The table below shows the surcredit for each meter size. (L)(D)

SCHEDULE NO. PR-1-NR Page 3

NON-RESIDENTIAL METERED SERVICE

Meter Size	One-Time Surcredit
5/8”	$ 21.13
¾”	$ 31.70
1”	$ 52.83
1½”	$ 105.65
2”	$ 169.04
3”	$ 316.95
4”	$ 528.25
6”	$1,056.50
8”	$1,690.40
10”	$2,429.95
12”	$3,486.45

(D)

(D)

16. As authorized by the California Public Utilities Commission, an amount of $0.190 per Ccf is to be added to the quantity rate for a period of 36 months, beginning on the effective date of Advice Letter 337-W-A. This surcharge will recover the undercollection in the Group Pension Expense Balancing Account as of December 31, 2021.

5. As authorized by the California Public Utilities Commission, an amount of $0.182 per Ccf is to be added to the quantity rate for a period of 12 months, beginning on the effective date of Advice Letter 353-W. This surcharge will recover the under-collection in the ICBA (potable) as of December 31, 2023. (N)

6. As authorized by the California Public Utilities Commission, an amount of $0.030 per Ccf is to be added to the quantity rate for a period of 12 months, beginning on the effective date of Advice Letter 353-W. This surcharge will recover the under-collection in the CEMA as of December 31, 2023.

7. As authorized by the California Public Utilities Commission, an amount of $0.059 per Ccf is to be added to the quantity rate for a period of 12 months, beginning on the effective date of Advice Letter 353-W. This surcharge will recover the under-collection in the WRAM/MCBA as of June 30, 2022.

8. As authorized by the California Public Utilities Commission, a one-time surcredit is to be added to the Customer's bill beginning on the effective date of Advice Letter 353-W. This surcredit is to refund the over collection in the CEBA as of December 31, 2023.

The table below shows the surcredit for each meter size. (N)

(Continued)

NON-RESIDENTIAL METERED SERVICE

Meter Size	One-Time Surcredit
5/8”	$ 2.06
¾”	$ 3.09
1”	$ 5.15
1½”	$ 10.30
2”	$ 16.48
3”	$ 30.90
4”	$ 51.50
6”	$ 103.00
8”	$ 164.80
10”	$ 236.90
12”	$ 339.90

(N)

11. As authorized by the California Public Utilities Commission, a one-time surcredit is to be added to the Customer's bill beginning on the effective date of Advice Letter 353-W. This surcredit is to refund the over collection in the SRMA as of December 31, 2023.

    The table below shows the surcredit for each meter size.

Meter Size	One-Time Surcredit
5/8”	$ 8.73
¾”	$ 13.10
1”	$ 21.83
1½”	$ 43.65
2”	$ 69.84
3”	$ 130.95
4”	$ 218.25
6”	$ 436.50
8”	$ 698.40
10”	$1,003.95
12”	$1,440.45

(N)

RESIDENTIAL METERED SERVICE

(D)

11. As authorized by the California Public Utilities Commission, an amount of $0.030 per Ccf is to be added to the quantity rate for a period of 18 months, beginning on the effective date of Advice Letter 322-W. This surcharge will recover the under-collection in the WRAM and MCBA as of December 31, 2021. **(D)**

12. As authorized by the California Public Utilities Commission, an amount of $0.376 per Ccf is to be added to the quantity rate for a period of 18 months, beginning on the effective date of Advice Letter 332-W. This surcharge will recover the under-collection in the WRAM and MCBA as of June 30, 2022. The surcharge is not applicable to La Cañada Flintridge customers.

13. As authorized by the California Public Utilities Commission, an amount of $0.233 per Ccf is to be added to the quantity rate for a period of 24 months, beginning on the effective date of Advice Letter 336-W. This surcharge will recover the under-collection in the Interim Rates Memorandum Account as of April 30, 2023.

14. As authorized by the California Public Utilities Commission, a one-time surcredit is to be added to the Customer's bill beginning on the effective date of Advice Letter 337-W-A. This surcredit is to refund the over collection in the Conservation Expense One-Way Balancing Account as of June 30, 2022.

    The table shows the surcredit for each meter size.

Meter Size	One-Time Surcredit
5/8"	$ 9.56
¾"	$ 14.34
1"	$ 23.90
1½"	$ 47.80
2"	$ 76.48
3"	$ 143.40
4"	$ 239.00
6"	$ 478.00
8"	$ 764.80
10"	$1,099.40
12"	$1,577.40

15. As authorized by the California Public Utilities Commission, a one-time surcredit is to be added to the Customer's bill beginning on the effective date of Advice Letter 337-W-A. This surcredit is to refund the over collection in the Tax Cuts and Jobs Act Memorandum Account as of June 30, 2022. **(L)** **(D)(L)**

SCHEDULE NO. PR-1-R Page 3

RESIDENTIAL METERED SERVICE

Meter Size	One-Time Surcredit
5/8”	$ 21.13
¾”	$ 31.70
1”	$ 52.83
1½”	$ 105.65
2”	$ 169.04
3”	$ 316.95
4”	$ 528.25
6”	$1,056.50
8”	$1,690.40
10”	$2,429.95
12”	$3,486.45

(D)

(D)

16. As authorized by the California Public Utilities Commission, an amount of $0.190 per Ccf is to be added to the quantity rate for a period of 36 months, beginning on the effective date of Advice Letter 337-W-A. This surcharge will recover the under-collection in the Group Pension Expense Balancing Account as of December 31, 2021.

5. As authorized by the California Public Utilities Commission, an amount of $0.642 per Ccf is to be added to the quantity rate for a period of 24 months, beginning on the effective date of Advice Letter 348-W. This surcharge will recover the under-collection in the Monterey Water Adjustment Mechanism Balancing Account as of June 30, 2025. (T)

6. As authorized by the California Public Utilities Commission, an amount of $0.182 per Ccf is to be added to the quantity rate for a period of 12 months, beginning on the effective date of Advice Letter 353-W. This surcharge will recover the under-collection in the ICBA (potable) as of December 31, 2023. (N)

7. As authorized by the California Public Utilities Commission, an amount of $0.030 per Ccf is to be added to the quantity rate for a period of 12 months, beginning on the effective date of Advice Letter 353-W. This surcharge will recover the under-collection in the CEMA as of December 31, 2023.

8. As authorized by the California Public Utilities Commission, an amount of $0.059 per Ccf is to be added to the quantity rate for a period of 12 months, beginning on the effective date of Advice Letter 353-W. This surcharge will recover the under-collection in the WRAM/MCBA as of June 30, 2022.

9. As authorized by the California Public Utilities Commission, a one-time surcredit is to be added to the Customer's bill beginning on the effective date of Advice Letter 353-W. This surcredit is to refund the over collection in the CEBA as of December 31, 2023.

(N)

(Continued)

RESIDENTIAL METERED SERVICE

The table below shows the surcredit for each meter size. **(N)**

Meter Size	One-Time Surcredit
5/8”	$ -2.06
¾”	$ -3.09
1”	$ -5.15
1½”	$ -10.30
2”	$ -16.48
3”	$ -30.90
4”	$ -51.50
6”	$ -103.00
8”	$ -164.80
10”	$ -236.90
12”	$ -339.90

10. As authorized by the California Public Utilities Commission, a one-time surcredit is to be added to the Customer's bill beginning on the effective date of Advice Letter 353-W. This surcredit is to refund the over collection in the SRMA as of December 31, 2023.

    The table below shows the surcredit for each meter size.

Meter Size	One-Time Surcredit
5/8”	$ -8.73
¾”	$ -13.10
1”	$ -21.83
1½”	$ -43.65
2”	$ -69.84
3”	$ -130.95
4”	$ -218.25
6”	$ -436.50
8”	$ -698.40
10”	$1,005.95
12”	$1,440.45

(N)

SCHEDULE NO. PR-4F Page 2

NON-METERED FIRE SPRINKLER SERVICE

4. Service hereunder is for private fire protection systems to which no connections for other than fire protection purposes are allowed and which are regularly inspected by the underwriters having jurisdiction, are installed according to specifications of the utility, and are maintained to the satisfaction of the utility. The utility may install the standard detector type meter approved by the Board of Fire Underwriters for protection against theft, leakage or waste of water, and the cost paid by the applicant. Such payment shall not be subject to refund.

5. The utility undertakes to supply only such water at such pressure as may be available at any time through the normal operation of its system.

6. Any unauthorized use of water, other than for fire extinguishing purposes, shall be charged for at the regular established rate as set forth under Schedule No. PR-1-NR, Nonresidential Metered Service including Special Condition No. 21, and/or may be the grounds for the immediate disconnection of the sprinkler service without liability to the Company.

7. The utility reserves the right to limit the installation of private fire hydrant service to such areas where public fire hydrant does not exist or where public fire hydrant service is limited in scope to the detriment of the applicant.

8. A late charge will be imposed per Schedule No. LC.

9. All bills are subject to the reimbursement fee set forth on Schedule No. UF.

(D)

14. As authorized by the California Public Utilities Commission, an amount of $0.233 per Ccf is to be added to the quantity rate for a period of 24 months, beginning on the effective date of Advice Letter 336-W. This surcharge will recover the under-collection in the Interim Rates Memorandum Account as of April 30, 2023. (D)

15. As authorized by the California Public Utilities Commission, a one-time surcredit is to be added to the Customer's bill beginning on the effective date of Advice Letter 337-W-A. This surcredit is to refund the over collection in the Tax Cuts and Jobs Act Memorandum Account as of June 30, 2022. (L)

    The table below shows the surcredit for each meter size.

Meter Size	One-Time Surcredit
2”	$ 11.83
3”	$ 22.19
4”	$ 36.98
6”	$ 73.96
8”	$118.33
10”	$170.10
12”	$244.05

(L)(D)

SCHEDULE NO. PR-4F Page 3

NON-METERED FIRE SPRINKLER SERVICE

16. As authorized by the California Public Utilities Commission, an amount of $0.190 per Ccf is to be added to the quantity rate for a period of 36 months, beginning on the effective date of Advice Letter 337-W-A. This surcharge will recover the under-collection in the Group Pension Expense Balancing Account as of December 31, 2021.

RECLAIMED WATER SERVICE

(D)

10. As authorized by the California Public Utilities Commission, an amount of $0.233 per Ccf is to be added to the quantity rate for a period of 24 months, beginning on the effective date of Advice Letter 336-W. This surcharge will recover the under-collection in the Interim Rates Memorandum Account as of April 30, 2023. (D)

11. As authorized by the California Public Utilities Commission, a one-time surcredit is to be added to the Customer's bill beginning on the effective date of Advice Letter 337-W-A. This surcredit is to refund the over collection in the Tax Cuts and Jobs Act Memorandum Account as of June 30, 2022.

    The table below shows the surcredit for each meter size.

Meter Size	One-Time Surcredit
5/8"	$ 21.13
¾"	$ 31.70
1"	$ 52.83
1½"	$ 105.65
2"	$ 169.04
3"	$ 316.95
4"	$ 528.25
6"	$1,056.50
8"	$1,690.40
10"	$2,429.95
12"	$3,486.45

(D)

12. As authorized by the California Public Utilities Commission, an amount of $0.190 per Ccf is to be added to the quantity rate for a period of 36 months, beginning on the effective date of Advice Letter 337-W-A. This surcharge will recover the under-collection in the Group Pension Expense Balancing Account as of December 31, 2021. (L) (L)

5. As authorized by the California Public Utilities Commission, an amount of $0.276 per Ccf is to be added to the quantity rate for a period of 12 months, beginning on the effective date of Advice Letter 353-W. This surcharge will recover the under-collection in the ICBA (recycled) as of December 31, 2023. (N) (N)

CC. Tax Cuts and Jobs Act ("TCJA") Memorandum Account **(D)**

1. Purpose: The purpose of the TCJA Memorandum Account (Memo Account) is to track on a CPUC-jurisdictional revenue requirement basis the impacts of the TCJA not otherwise reflected in rates from January 1, 2018 until the effective date of the revenue requirement changes in the Utility's next General Rate Case (Memo Account Period).

2. General Information. The Utility shall record in this Memo Account realized increases or decreases in its CPUC-jurisdictional revenue requirement resulting from the TCJA. The Memo Account shall be used in determining whether any rate adjustment is necessary to reflect impacts of the TCJA during the Memo Account Period.

3. Memo Account Entries. The entries in the Memo Account may include the following:
   a. Realized decreases in revenue requirement resulting from the TCJA during the Memo Account Period.
   b. Realized increases in revenue requirement resulting from the TCJA during the Memo Account Period.
   c. Balances in the Memo Account will accrue interest at the 90-day commercial paper rate.

4. Disposition of Memo Account Balance. In the Utility's next General Rate Case, or at such other time as ordered by the CPUC, the balance in the Memo Account shall be addressed and rates shall be adjusted accordingly, as appropriate. **(D)**

DD. California Alternative Rates for Water (CARW) Balancing Account

1. Purpose: The purpose of the CARW Balancing Account is to track the discounts provided to customers in the La Cañada service area. The authority to establish this account was granted in CPUC Decision 19-04-023 dated May 3, 2019. The disposition of the balance in the CARW balancing account for purposes of ratemaking and cost recovery responsibility shall be resolved in the 2022 General Rate Case of Liberty Park Water.

   a. The recorded reduction in billed Service Charge revenues for service provided under Schedule No. CARW (debit).
   b. Monthly interest expense calculated at 1/12 of the most recent month's interest rate on Commercial Paper (prime, 3-month), published in the Federal Reserve Statistical Release, www.federalreserve.gov/releases/H15, or its successor publication (debit/credit).

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GG. Polyfluoroalkyl Substances Memorandum Account (PFASMA) (continued)

2. Applicability
   Liberty Park Water expects to incur costs related to, but not limited to, the following:
   a. Laboratory testing and monitoring – due to the specialized nature of the analyses (new and developing methods, low detection limits and sensitivity for sample Contamination), the cost for each analysis is much greater than routine monitoring tests.
   b. Customer/public notifications.
   c. Chemical and operating costs for treatment.
   d. Special studies related to treatment options.

3. Accounting Procedure
   a. A debit entry shall be made to the PFASMA to record all related costs including, but not limited to, laboratory testing/monitoring, customer/public notifications, chemical costs, and special treatment studies.
   b. Interest shall accrue to the PFASMA on a monthly basis by applying a rate equals to one-twelfth of the 3-month Commercial Paper Rate (non-financial), as reported in the Federal Reserve Statistical Release, www.federalreserve.gov/releases/H15, or its successor publication.
4. Effective Date
   The PFASMA shall be effective on October 9, 2020.

5. Disposition
   Disposition of amounts recorded in the PFASMA shall be determined in Liberty Park Water's next General Rate Case application or as determined by the Commission, if the account's cumulative balance exceeds 2% of Liberty Park Water's adopted gross revenues.

HH. Conservation Expense One-Way Balancing Account **(D)**

1. Purpose
   The purpose of the Conservation Expense One-Way Balancing Account ("CEOWBA") is to track the difference between actual program expenses and authorized conservation program expenses. The CEOWBA will be capped at the total adopted expenses for 2019-2021 combined (approximately $1,041,693) depending on the actual escalation factors for the escalation years.
2. Applicability
   The following entries will be made monthly to the CEOWBA:
   a. A credit shall be made to the CEOWBA at the end of each month to record 1/12 of the authorized conservation program expenses for 2019, 2020, and 2021, as adopted in D.20-09-019. **(D)**

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HH. Conservation Expense One-Way Balancing Account (continued) **(D)**

2. Applicability
   b. A debit entry shall be made to the CEOWBA at the end of each month to the monthly actual conservation expenses.
   c. The net difference between the monthly actual expenses and the monthly authorized expenses shall be recorded as a monthly entry in the CEOWBA. If the amount in 2a. exceeds the amount in 2b., a positive entry shall be entered. If 2b. exceeds 2a., a negative entry shall be entered. At the end of the three year authorization cycle, the cumulative internal spending cap (approximately $1,041,693) must not be exceeded before a refund filing is required.
   d. Monthly interest expense will be calculated at 1/12 of the most recent month's interest rate on Commercial Paper (non-financial, 3-month), published in the Federal Reserve Statistical Release H.15, (http://www.federalreserve.gov/releases/H15/), or its successor publication (debit or credit).
   Refund: If at the end of June 30, 2022, the cumulative balance in the CEOWBA is positive (meaning the actual conservation expenses did not exceed the authorized expenses), Liberty Park Water shall refund the net positive balance to its customers. If the amount in the cumulative balance is negative at the end of June 30, 2022, then that balance shall not be recovered from customers.
3. Effective Date
   The CEOWBA shall have the effective date of July 1, 2019.
4. Termination
   The CEOWBA shall terminate on June 30, 2022, or when the surcredit (if applicable) expires, whichever is later.
5. Disposition
   Liberty Park Water will file a Tier 2 Advice Letter with Water Division to dispose of any refunds (if applicable) recorded in the CEOWBA. **(D)**

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J **(D)**

KK. Sativa Revenue Memorandum Account ("SRMA") **(D)**

1. Purpose

   The purpose of the Sativa Revenue Memorandum Account ("SRMA") is to track the customers' share of revenue (30%) of the net revenue associated with the Sativa Contract. The net revenue is the difference between the gross revenue and associated production expenses (purchased water, purchased power, replenishment, leased water rights, and chemicals).

2. Effective Date

The SRMA will go into effect on the effective date of Liberty Park Water's Advice Letter 321-W-A. The SRMA will terminate with the termination of the Sativa Contract. **(D)**

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Schedule No. PR-4F	Non-Metered Fire Sprinkler Service 1685-W, 1694-W, 1695-W	(T)
Schedule No. PR-5	Fire Flow Testing Charge 1155-W	
Schedule No. PR-6	Reclaimed Water Service 1686-W, 1696-W, Deleted	(T)
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(Continued)

SCHEDULE NO. PR-6

RECLAIMED WATER SERVICE

City of Artesia
18747 Clarkdale Avenue
Artesia, CA 90701
jalderete@cityofartesia.us

City of Santa Fe Springs Water Dept.
11710 Telegraph Road
Santa Fe Springs, CA 90670
janetmartinez@santafesprings.org

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

City of Cerritos Water Department
Jose Gutierrez
18125 Bloomfield Avenue
Cerritos, CA 90703
jgutierrez@cerritos.gov

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

City of Norwalk Water Department
12700 S. Norwalk Boulevard
Norwalk, CA 90650
jkoontz@norwalk.ca.gov
mramirez2@norwalk.ca.gov

City of Compton Water Department
205 W. Willowbrook
Compton, CA 90220
ccornwell@comptoncity.org

Golden State Water Company
Ronald Moore, Regulatory Affairs
630 E. Foothill Blvd
San Dimas, CA 91773
regulatoryaffairs@gswater.com

City of Lynwood Water Department
11330 Bullis Road
Lynwood, CA 90262
rmontalvo@lynwoodca.gov
jpreciado@lynwoodca.gov

City of Paramount Water Department
16400 Colorado Avenue
Paramount, CA 90723
cssupport@paramountcity.com

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

Dominguez/California Water Service
2632 W. 237th Street
Torrance, CA 90505-5272
hwind@calwater.com

California Water Service Company
East Los Angeles District
2000 S. Tubeway Avenue
Commerce, CA 90040
cwsrates@calwater.com

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

City of Bellflower
Attention: Ryan Smoot, City Manager
16600 Civic Center Drive
Bellflower, CA 90706
rsmoot@bellflower.ca.gov

San Gabriel Valley Water Company
Christina Sluss, Rate Analyst
csluss@sgvwater.com

Nina Jazmadarian
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