

## PUBLIC UTILITIES COMMISSION

505 VAN NESS AVENUE  
SAN FRANCISCO, CA 94102-3298



January 24, 2018

Edward N. Jackson  
Director of Revenue Requirements  
Liberty Utilities (Park Water) Corp.  
PO Box 7002  
Downey, CA 90241

Dear Mr. Jackson,

The Commission has approved Liberty Utilities (Park Water) Corp.'s Advice Letter No. 281-W, filed on December 29, 2017 regarding authorization to create and implement the Tax Cuts and Jobs Act Memorandum Account (TCJA) to track the impact on the Commission-jurisdictional revenue requirement caused by changes from the 2018 Federal Tax Law.

Enclosed are copies of the following revised tariff sheets for the utility's files:

**P.U.C. Sheet No.**

**Title of Sheet**

1371-W

Preliminary Statement, page 17

1372-W

Table of Contents, page 1

Please contact Jim Boothe at 415-703-1748, if you have any questions.

Thank you,

/s/ROBIN BRYANT

Robin Bryant  
Water & Sewer Advisory Branch  
Division of Water and Audits

Enclosures

PRELIMINARY STATEMENT  
(continued)

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

(N)

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.

(N)

(To be inserted by utility)

Advice No. 281-W  
Decision No. \_\_\_\_\_

GREGORY S. SORENSEN  
Name  
PRESIDENT  
Title

(To be inserted by Cal. P.U.C.)

Date Filed 12-29-2017  
Effective 01-01-2018  
Resolution No. \_\_\_\_\_

**TABLE OF CONTENTS**

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

<b><u>Subject Matter of Sheet: Sheet No.</u></b>	<b>C.P.U.C.</b>	
Title Page	1263-W	
Table of Contents	1372-W, 1347-W	(T)
Preliminary Statement	722-W, 1274-W, 1316-W, 1275-W, 1276-W, 1357-W, 1297-W, 1203-W, 1320-W, 1298-W, 1309-W, 1336-W, 1371-W	
Service Area Map Los Angeles County	914-W, 499-W through 502-W	

**Rate Schedules:**

Schedule No. PR-1-R	Residential Metered Service	1358-W, 1359-W
Schedule No. PR-1-NR	Nonresidential Metered Service	1360-W, 1361-W
Schedule No. PR-4F	Non-Metered Fire Sprinkler Service	1362-W, 1363-W
Schedule No. PR-5	Fire Flow Testing Charge	1155-W
Schedule No. PR-6	Reclaimed Water Service	1364-W, 1365-W
Schedule No. PR-9CM	Construction & Other Temporary Meter Service	1158-W
Schedule No. 14.1	Water Shortage Contingency Plan	1233-W through 1238-W
Schedule No. LC	Late Payment Charge	848-W
Schedule No. UF	Surcharge to Fund PUC Reimbursement Fee	1369-W
Schedule No. CARW	California Alternative Rates for Water	1366-W, 921-W
Schedule No. CARW-SC	California Alternative Rates for Water Surcharge	1367-W

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

**Rules:**

No. 1	Definitions	636-W, 637-W
No. 2	Description of Service	400-W
No. 3	Application for Service	345-W, 916-W
No. 4	Contracts	346-W
No. 5	Special Information Required on Forms	798-W through 800-W
No. 6	Establishment and Re-establishment of Credit	347-W
No. 7	Deposits	1014-W, 1161-W
No. 8	Notices	1136-W, 802-W
No. 9	Rendering and Payment of Bills	1097-W through 1100-W
No. 10	Disputed Bills	609-W, 610-W
No. 11	Discontinuance and Restoration of Service	803-W through 808-W 1017-W, 1162-W, 1163-W
No. 12	Information Available to Public	353-W, 354-W
No. 13	Temporary Service	355-W, 356-W

(continued)

(To be inserted by utility)	Issued By:	(To be inserted by Cal. P.U.C.)
Advice No. <u>281-W</u>	<u>GREGORY S. SORENSEN</u>	Date Filed <u>12-29-2017</u>
	Name	Effective <u>1-1-2018</u>
Dec. No. _____	<u>PRESIDENT</u>	Resolution No. _____
	Title	