

PUBLIC UTILITIES COMMISSION

505 VAN NESS AVENUE

SAN FRANCISCO, CA 94102-3298



May 26, 2016

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. 266-W-A (Supplement to Advice Letter No. 266-W), filed on May 18, 2016, regarding Miscellaneous Memorandum Accounts Amortization that was submitted in accordance with D.16-01-009.

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

P.U.C. Sheet No.**Title of Sheet**

1288-W	Preliminary Statement, Part J
1289-W	Preliminary Statement, Part K
1290-W	Preliminary Statement, Part L
DELETE	Preliminary Statement, Part M
1291-W	Preliminary Statement, Part N and Part O
1292-W	Preliminary Statement, Part O, Continued
1293-W	Preliminary Statement, Part R
1294-W	Preliminary Statement, Part R, Continued, Part S
1295-W	Preliminary Statement, Part S, Continued
1296-W	Preliminary Statement, Part U
1297-W	Preliminary Statement, Part V
1298-W	Preliminary Statement, Part Z
1309-W	Preliminary Statement, Part, AA
1299-W	Schedule No. PR-1-R, Residential General Metered Service, Page 2
1300-W	Schedule No. PR-1-NR, Non-Residential General Metered Service, Page 2
1301-W	Schedule No. PR-4F, Non-Metered Fire Sprinkler Service, Page 2
1302-W	Schedule No. PR-6, Reclaimed Water Service, Page 2
DELETE	Schedule No. PR-9CM, Construction & Other Temp. Metered Svc., Page 2
1303-W	Table of Contents

Please contact Tayeb Mogri at (415) 703-2146 if you have any questions.

Thank you,

/s/JENNIFER PEREZ

Jennifer Perez
 Water & Sewer Advisory Branch
 Division of Water and Audits
 Enclosures

**CALIFORNIA PUBLIC UTILITIES COMMISSION
DIVISION OF WATER AND AUDITS
Advice Letter Cover Sheet**

Utility Name: Liberty Utilities (Park Water) Corp.
District: N/A
CPUC Utility #: U-314-W
Advice Letter #: 266-W-A
Tier ☐ 1 ☒ 2 ☐ 3 ☒ Compliance
Authorization: D.16-01-009

Date Mailed to Service List: May 18, 2016
Protest Deadline (20th Day): March 24, 2016
Review Deadline (30th Day): April 3, 2016
Requested Effective Date: May 25, 2016

Description: This request is made pursuant to Ordering Paragraph No. 1 of D.16-01-009, dated January 14, 2016. The purpose of this advice letter is to request Commission approval to amortize the under-collected balances contained in the Income Tax Repair Regulations Implementation Memorandum Account, Low-Income Customer Data Sharing Cost Memorandum Account and the Cost of Capital Memorandum Account, and the over-collected balance contained in the Credit Card Memorandum Account.

Rate Impact: \$122,761
0.35%

SUPPLEMENT

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: Edward N. Jackson
Phone: 562.923.0711, ext. 1212
Email: edward.jackson@libertyutilities.com

Utility Contact: Diana M. Lemoli
Phone: 562.923.0711, ext. 1208
Email: diana.lemoli@libertyutilities.com

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

DWA USE ONLY

DATE

STAFF

COMMENTS

_____	_____	_____
_____	_____	_____
_____	_____	_____

☐ APPROVED

☐ WITHDRAWN

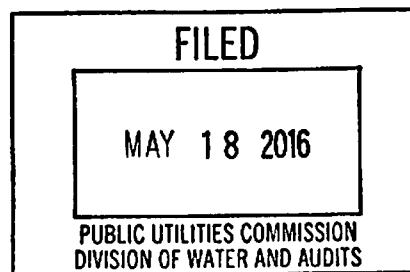
☐ REJECTED

Signature: _____

Comments: _____

Date: _____

SUPPLEMENT



Advice Letter 266-W-A

May 18, 2016

TO THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

Liberty Utilities (Park Water) Corp. (U 314 W) ("Liberty Park Water") f/k/a Park Water Company (Park) hereby transmits the following revised tariff sheets applicable to water service in its service territory:

Calif. P.U.C.		Schedule	Canceling
<u>Sheet No.</u>	<u>Title of Sheet</u>	<u>Number</u>	<u>Sheet No.</u>
1288-W	Preliminary Statement, Part J		956-W
1289-W	Preliminary Statement, Part K		957-W
1290-W	Preliminary Statement, Part L		988-W
DELETE	Preliminary Statement, Part M		1123-W
1291-W	Preliminary Statement, Part N and Part O		1067-W
1292-W	Preliminary Statement, Part O (continued)		1217-W
1293-W	Preliminary Statement, Part R		1266-W
1294-W	Preliminary Statement, Part R (continued) and Part S		1128-W
1295-W	Preliminary Statement, Part S (continued)		1169-W
1296-W	Preliminary Statement, Part U		1173-W
1297-W	Preliminary Statement, Part V		1181-W
1298-W	Preliminary Statement, Part Z		ORIGINAL
1309-W	Preliminary Statement, Part AA		ORIGINAL
1299-W	Residential General Metered Service, Pg. 2	PR-1-R	1306-W
1300-W	Non-Residential General Metered Service, Pg. 2	PR-1-NR	1307-W
1301-W	Non-Metered Fire Sprinkler Service, Pg. 2	PR-4F	1282-W
1302-W	Reclaimed Water Service, Pg. 2	PR-6	ORIGINAL
DELETE	Construction & Other Temp. Metered Svc., Pg. 2	PR-9CM	1284-W
1303-W	Table of Contents		1308-W

This supplemental filing is being made to incorporate changes as discussed with the Division of Water and Audits. This supplemental filing will replace Advice Letter 266-W in its entirety.

Summary

This request is made pursuant to Ordering Paragraph No. 1 of D.16-01-009, dated January 14, 2016. The purpose of this advice letter is to request Commission approval to amortize the under-collected balances contained in the Income Tax Repair Regulations Implementation Memorandum Account, Low-Income Customer Data Sharing Cost Memorandum Account and the Cost of Capital Memorandum Account, and the over-collected balance contained in the

Credit Card Memorandum Account. These requests are made pursuant to the settlement agreement between Liberty Park Water and the Office of Ratepayer Advocates (“ORA”), Exhibit A (pages 74-77) of D.16-01-009.

At the request of the Division of Water and Audits, Liberty Park Water proposes to update its Preliminary Statement to reflect the closing of these memorandum accounts at this time and transfer the account balances to the Consolidated Expense Balancing Account as described below. Deletion of the 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 proposed by this advice letter.

In addition, Liberty Park Water is updating its Preliminary Statement to reflect the implementation of the Conservation Expense One-Way Balancing Account, the modification of the Tangible Property Regulations Consequences Memorandum Account, and the termination of the California Urban Conservation Council Best Management Practice Memorandum Account, Conservation Implementation Costs Memorandum Account, Escalation Year Increase Memorandum Account, Conservation Proceeding Memorandum Account, and Cost of Capital Memorandum Account.

Finally, Liberty Park Water is requesting authorization to establish the Consolidated Expense Balancing Account to consolidate the amortization of Commission approved balancing and memorandum accounts where appropriate.

Background and Discussion

Ordering Paragraph No. 1 of D.16-01-009 states the following:

1. The joint motion of Park Water Company (Park) and the Office of Ratepayer Advocates to adopt the August 14, 2015 settlement is granted. The settlement agreement attached as Exhibit A is adopted.

Section 16.2 of the settlement adopted by D.16-01-009 (Exhibit A) states the following:

16.2 Income Tax Repair Regulations Implementation Memorandum Account

Park Water Request:

Park requests that the Commission authorize the recovery of the under-collected balance recorded in the Income Tax Repair Regulations Implementation Memorandum Account. The Income Tax Repair Regulations Implementation Memorandum Account records the costs of initial implementation of the Repair Regulations, including outside services. Park also requests that the Commission close this account on January 1, 2016, the effective

date of the Test Year 2016 rate case cycle, since Park anticipates that all implementation costs would have been incurred by that time.

ORA Position:

ORA finds Park's request to be reasonable.

Resolution:

After discussions, settlement negotiations, and review of Park's rebuttal testimony, the Parties agree that the Income Tax Repair Regulations Implementation Memorandum Account terminate at the end of December 31, 2015 (or whatever other time that rates from this proceeding become effective) and that the Commission should authorize Park to file a Tier 2 advice letter to recover the under-collected balance recorded in the Income Tax Repair Regulations Implementation Memorandum Account.

This advice letter proposes to recover the under-collected balance of \$75,270 recorded in the Income Tax Repair Regulations Implementation Memorandum Account.

Section 16.3 of the settlement adopted by D.16-01-009 (Exhibit A) states the following:

16.3 Low-Income Customer Data Sharing Cost Memorandum Account

Park Water Request:

Park requests that the Commission authorize the recovery of the balance recorded in the Low-Income Customer Data Sharing Cost Memorandum Account. The under-collected balance recorded in the account through December 31, 2014 is \$17,989. The costs associated with the maintenance of Park's low-income sharing are not included in Park's 2015 adopted rates, therefore, Park requests that the recovery include the recorded 2015 costs.

ORA Position:

ORA finds Park's request to be reasonable. ORA further recommends that the account be closed.

Resolution:

After discussion, settlement negotiations, and review of Park's rebuttal testimony, the Parties agree that the Commission should authorize Park to file a Tier 2 advice letter in the first quarter of 2016, after the 2015 recorded information is available, to recover the balance recorded in Low-Income Customer Data Sharing Cost Memorandum Account and that the account be closed thereafter.

This advice letter proposes to recover the under-collected balance of \$24,068 recorded in the Low-Income Customer Data Sharing Cost Memorandum Account.

Section 16.4 of the settlement adopted by D.16-01-009 (Exhibit A) states the following:

16.4 Credit Card Memorandum Account

Park Water Request:

Park requests that the Commission authorize the refund of the over-collected balance recorded in the Credit Card Memorandum Account estimated at \$5,183 at December 31, 2015 through a one-time sur-credit. Park further proposes that the Commission authorize the closing of the account. The account was authorized by the Commission in Resolution W-4936, which requires disposition of the amounts recorded in the account in this GRC proceeding and allows for the balance to be estimated through December 31, 2015.

ORA Position:

ORA finds Park's request to be reasonable.

Resolution:

Based on discussion, review of Park's rebuttal testimony, and review of work-papers, the Parties agree that the Commission should authorize Park to file a Tier 1 advice letter to the refund the over-collected balance recorded in the Credit Card Memorandum Account in the amount of \$5,183 and that the account be closed thereafter.

This advice letter proposes to refund the over-collected balance of \$5,183 recorded in the Credit Card Memorandum Account.

Section 16.7 of the settlement adopted by D.16-01-009 (Exhibit A) states the following:

16.7 Cost of Capital Memorandum Account

Park Water Request:

Park requests that the Commission authorize recovery of the residual balance remaining in the Cost of Capital Memorandum Account through a one-time surcharge and that the account be closed. The under-collected balance recorded in the account through December 31, 2014 is \$28,093.

ORA Position:

ORA finds Park's request reasonable.

Resolution:

After discussions, settlement negotiations, and review of Park's rebuttal testimony, the Parties agree that the Commission should authorize Park to file a Tier 1 advice letter to recover the residual balance remaining in the Cost of Capital Memorandum Account through a one-time surcharge of \$28,093 recorded through December 31, 2014, and that the account be closed thereafter.

This advice letter proposes to recover the under-collected balance of \$28,093 recorded in the Cost of Capital Memorandum Account.

Liberty Park Water proposes to combine the balances in the Income Tax Repair Regulations Implementation Memorandum Account, the Low-Income Customer Data Sharing Cost Memorandum Account, the Credit Card Memorandum Account, and the Cost of Capital Memorandum Account.

With interest through December 2015, the above net total under-collected balance is \$122,294. The increase in revenues would generate an increase in franchise expense of \$466. Upon approval of Advice Letter 266-W-A, Liberty Park Water proposes to transfer the under-collected balance of \$122,761 to the Consolidated Expense Balancing Account.

Liberty Park Water is requesting to recover \$122,761. Liberty Park Water proposes a 12-month surcharge of \$0.026 per Ccf for Schedule No. PR-1-R - Residential General Metered Service, Schedule No. PR-1-NR - Non-Residential General Metered Service, Schedule No. PR-F - Non-Metered Fire Sprinkler Service, and Schedule No. PR-6 - Reclaimed Water Service.

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

Update to Preliminary Statement

In addition to the recovery of the various memorandum accounts described above, Liberty Park Water proposes to update its Preliminary Statement consistent with D.16-01-009.

Section 5.12.2 of the settlement adopted by D.16-01-009 (Exhibit A) states the following:

5.12.2 Conservation Expense One-Way Balancing Account

After discussions and settlement negotiations, the Parties agree that Park's conservation expenses continue to be subject to a one-way balancing account that tracks actual and

authorized conservation expense. The Parties further agree that because conservation costs may not be incurred evenly throughout the rate cycle that the cap will cover the entire rate cycle versus a yearly cap. The cap is \$425,000 for Test Year 2016 plus any additional grants that Park is able to secure (securing grants will allow an increase to the cap and additional spending). In the event that Park does not spend the amount of the cap during this rate cycle, Park would refund to customers any unspent amount in its next rate case.

Liberty Park Water proposes to modify its Preliminary Statement to add the Conservation Expense One-Way Balancing Account authorized for the current rate cycle (2016 – 2018).

Section 16.0 of the settlement adopted by D.16-01-009 (Exhibit A) states the following:

16.0 Tangible Property Regulations Consequences Memorandum Account

Park Water Request:

Park request that the Commission authorize the refund of the over-collected balance recorded in the Tangible Property Regulations Consequences Memorandum Account estimated at \$14,000 as of December 31, 2014. Park further requests Commission authorization to close the account as of January 1, 2016, the effective date of the Test Year 2016 rate case cycle, as the estimated impact of these regulations has been incorporated in the calculation of Park's requested revenue requirement in this proceeding.

ORA Position

ORA agrees with Park's request to refund the balance recorded in the account but recommends that the account remain open to allow Park to record potential customer benefits that are unknown at this time because Park has yet to file its 2014 federal income tax return, which will contain the determination of the Section 48(a) catch up provision.

Resolution

After further discussions, settlement negotiations, and review of ORA's testimony, the Parties agree that the balance recorded in the Tangible Property Regulations Consequences Memorandum Account should be refunded to customers after the final balance is determined. The Parties agree that the account should remain open through this rate cycle (2016 – 2018) to track difference in revenue requirement due to differences between the estimated and actual methodology for determining the tax impact of the Repair Regulations.

Liberty Park Water proposes to modify its Preliminary Statement regarding the Tangible Property Regulations Consequences Memorandum Account to reflect that it will remain open through the current rate cycle (2016 – 2018), until January 1, 2019.

In addition, Liberty Park Water is updating its Preliminary Statement to reflect the termination of the California Urban Conservation Council Best Management Practice Memorandum Account, Conservation Implementation Costs Memorandum Account, Escalation Year Increase Memorandum Account, Conservation Proceeding Memorandum Account, and Cost of Capital Memorandum Account. These memorandum accounts are no longer active, and therefore should be deleted from the listing of regulatory accounts in Liberty Park Water's Preliminary Statement.

Tier Designation

Pursuant to D.16-01-009, this advice letter is submitted with Tier 2 designation.

Requested Effective Date

Pursuant to General Rule 7.3.2 of General Order 96-B, Liberty Park Water requests this filing become effective May 25, 2016.

Notice and Service

Pursuant to Water Industry Rule 4.1 and General Rules 4.3 and 7.2 of General Order 96-B, a copy of this advice letter will be mailed or electronically transmitted on May 18, 2016 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. When submitting a response or protest, please include the utility name and advice letter number in the subject line. 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 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:

Edward N. Jackson
Representative
Director of Revenue Requirements
Park Water Company
9750 Washburn Road
P. O. Box 7002
Downey, CA 90241
Phone: (562) 923.0711, ext. 1212
Fax: (562) 861-5902
E-Mail: DLCADowneyRegulatoryAffairs@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 Edward Jackson at (562) 923-0711, ext. 1212.

Very truly yours,

LIBERTY UTILITIES (PARK WATER) CORP.

/s/Edward N. Jackson
EDWARD N. JACKSON
Director of Revenue Requirements
Liberty Utilities (Park Water) Corp.
562.923.0711, ext. 1212
edward.jackson@libertyutilities.com

ENJ/dml

Enclosure

LIBERTY UTILITIES (PARK WATER) CORP.
ADVICE LETTER 266-W-A
SERVICE LIST

City of Artesia
18747 Clarkdale Avenue
Artesia, CA 90701

City of Santa Fe Springs Water Dept.
11710 Telegraph Road
Santa Fe Springs, CA 90670

Suburban Water Systems
Attention: Robert Kelly
1325 N. Grand Avenue, Suite 100
Covina, CA 91724-4044

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

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

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

San Gabriel Water Company
Attention: Dan Dell'Osa
P. O. Box 6010
El Monte, CA 91734

City of Bell Gardens
Attn: Steve Steinbrecher
7100 Garfield Avenue
Bell Gardens, CA 90201

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

Calif. Public Utilities Commission
Attention Ting-Pong Yuen
DRA Water
505 Van Ness Avenue
San Francisco, CA 94102

California Water Service Company
Attention: Daniel Armendanz
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

CALIFORNIA PUBLIC UTILITIES COMMISSION

DIVISION OF WATER AND AUDITS

Advice Letter Cover Sheet

Utility Name: Liberty Utilities (Park Water) Corp.
District: N/A
CPUC Utility #: U-314-W
Advice Letter #: 266-W
Tier ☐ 1 ☒ 2 ☐ 3 ☒ Compliance
Authorization D.16-01-009
Date Mailed to Service List: March 4, 2016
Protest Deadline (20th Day): March 24, 2016
Review Deadline (30th Day): April 3, 2016
Requested Effective Date: April 3, 2016

Description: This request is made pursuant to Ordering Paragraph No. 1 of D.16-01-009, dated January 14, 2016. The purpose of this advice letter is to request Commission approval to amortize the under-collected balances contained in the Income Tax Repair Regulations Implementation Memorandum Account, Low-Income Customer Data Sharing Cost Memorandum Account and the Cost of Capital Memorandum Account, and the over-collected balance contained in the Credit Card Memorandum Account.
Rate Impact: \$123,480 0.35%

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: Edward N. Jackson
Phone: 562.923.0711, ext. 1212
Email: ed.jackson@parkwater.com
DWA Contact: Tariff Unit
Phone: (415) 703-1133
Email: Water.Division@cpuc.ca.gov
Utility Contact: Diana M. Lemoli
Phone: 562.923.0711, ext. 1208
Email: dlemoli@parkwater.com

DWA USE ONLY

DATE

STAFF

COMMENTS

[] APPROVED

[] WITHDRAWN

[] REJECTED

Signature: _____

Comments: _____

Date: _____



Liberty Utilities

SUPPLEMENTED BY

A.I. No. 266WA

P.U.C. Sheet No.

1288-1303, 1309-W

FILED

MAR - 4 2016

PUBLIC UTILITIES COMMISSION
DIVISION OF WATER AND GAS

March 4, 2016

Advice Letter 266-W

TO THE PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

Liberty Utilities (Park Water) Corp. (U 314 W) ("Liberty Park Water") f/k/a Park Water Company (Park) hereby transmits the following revised tariff sheets applicable to water service in its service territory:

Calif. P.U.C.

<u>Sheet No.</u>	<u>Title of Sheet</u>	<u>Schedule Number</u>	<u>Canceling Sheet No.</u>
1288-W	Preliminary Statement, Part J		956-W
1289-W	Preliminary Statement, Part K		957-W
1290-W	Preliminary Statement, Part L		988-W
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1294-W	Preliminary Statement, Part R (continued) and Part S		1128-W
1295-W	Preliminary Statement, Part S (continued)		1169-W
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1297-W	Preliminary Statement, Part V		1181-W
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1301-W	Non-Metered Fire Sprinkler Service, Pg. 2	PR-4F	1282-W
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DELETE	Construction & Other Temp. Metered Svc., Pg 2	PR-9CM	1284-W
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Summary

This request is made pursuant to Ordering Paragraph No. 1 of D.16-01-009, dated January 14, 2016. The purpose of this advice letter is to request Commission approval to amortize the under-collected balances contained in the Income Tax Repair Regulations Implementation Memorandum Account, Low-Income Customer Data Sharing Cost Memorandum Account and the Cost of Capital Memorandum Account, and the over-collected balance contained in the Credit Card Memorandum Account. These requests are made pursuant to the settlement agreement between Liberty Park Water and the Office of Ratepayer Advocates ("ORA"), Exhibit A (pages 74-77) of D.16-01-009.

At the request of the Division of Water and Audits, Liberty Park Water proposes to update its Preliminary Statement to reflect the closing of these memorandum accounts at this time. Deletion of the 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 proposed by this advice letter.

In addition, Liberty Park Water is updating its Preliminary Statement to reflect the implementation of the Conservation Expense One-Way Balancing Account, the modification of the Tangible Property Regulations Consequences Memorandum Account, and the termination of the California Urban Conservation Council Best Management Practice Memorandum Account, Conservation Implementation Costs Memorandum Account, Escalation Year Increase Memorandum Account, Conservation Proceeding Memorandum Account, and Cost of Capital Memorandum Account.

Background and Discussion

Ordering Paragraph No. 1 of D.16-01-009 states the following:

1. The joint motion of Park Water Company (Park) and the Office of Ratepayer Advocates to adopt the August 14, 2015 settlement is granted. The settlement agreement attached as Exhibit A is adopted.

Section 16.2 of the settlement adopted by D.16-01-009 (Exhibit A) states the following:

16.2 Income Tax Repair Regulations Implementation Memorandum Account

Park Water Request:

Park requests that the Commission authorize the recovery of the under-collected balance recorded in the Income Tax Repair Regulations Implementation Memorandum Account. The Income Tax Repair Regulations Implementation Memorandum Account records the costs of initial implementation of the Repair Regulations, including outside services. Park also requests that the Commission close this account on January 1, 2016, the effective date of the Test Year 2016 rate case cycle, since Park anticipates that all implementation costs would have been incurred by that time.

ORA Position:

ORA finds Park's request to be reasonable.

Resolution:

After discussions, settlement negotiations, and review of Park's rebuttal testimony, the Parties agree that the Income Tax Repair Regulations Implementation Memorandum

Account terminate at the end of December 31, 2015 (or whatever other time that rates from this proceeding become effective) and that the Commission should authorize Park to file a Tier 2 advice letter to recover the under-collected balance recorded in the Income Tax Repair Regulations Implementation Memorandum Account.

This advice letter proposes to recover the under-collected balance of \$75,270 recorded in the Income Tax Repair Regulations Implementation Memorandum Account.

Section 16.3 of the settlement adopted by D.16-01-009 (Exhibit A) states the following:

16.3 Low-Income Customer Data Sharing Cost Memorandum Account

Park Water Request:

Park requests that the Commission authorize the recovery of the balance recorded in the Low-Income Customer Data Sharing Cost Memorandum Account. The under-collected balance recorded in the account through December 31, 2014 is \$17,989. The costs associated with the maintenance of Park's low-income sharing are not included in Park's 2015 adopted rates, therefore, Park requests that the recovery include the recorded 2015 costs.

ORA Position:

ORA finds Park's request to be reasonable. ORA further recommends that the account be closed.

Resolution:

After discussion, settlement negotiations, and review of Park's rebuttal testimony, the Parties agree that the Commission should authorize Park to file a Tier 2 advice letter in the first quarter of 2016, after the 2015 recorded information is available, to recover the balance recorded in Low-Income Customer Data Sharing Cost Memorandum Account and that the account be closed thereafter.

This advice letter proposes to recover the under-collected balance of \$24,068 recorded in the Low-Income Customer Data Sharing Cost Memorandum Account.

Section 16.4 of the settlement adopted by D.16-01-009 (Exhibit A) states the following:

16.4 Credit Card Memorandum Account

Park Water Request:

Park requests that the Commission authorize the refund of the over-collected balance

recorded in the Credit Card Memorandum Account estimated at \$5,183 at December 31, 2015 through a one-time sur-credit. Park further proposes that the Commission authorize the closing of the account. The account was authorized by the Commission in Resolution W-4936, which requires disposition of the amounts recorded in the account in this GRC proceeding and allows for the balance to be estimated through December 31, 2015.

ORA Position:

ORA finds Park's request to be reasonable.

Resolution:

Based on discussion, review of Park's rebuttal testimony, and review of work-papers, the Parties agree that the Commission should authorize Park to file a Tier 1 advice letter to the refund the over-collected balance recorded in the Credit Card Memorandum Account in the amount of \$5,183 and that the account be closed thereafter.

This advice letter proposes to refund the over-collected balance of \$5,183 recorded in the Credit Card Memorandum Account.

Section 16.7 of the settlement adopted by D.16-01-009 (Exhibit A) states the following:

16.7 Cost of Capital Memorandum Account

Park Water Request:

Park requests that the Commission authorize recovery of the residual balance remaining in the Cost of Capital Memorandum Account through a one-time surcharge and that the account be closed. The under-collected balance recorded in the account through December 31, 2014 is \$28,093.

ORA Position:

ORA finds Park's request reasonable.

Resolution:

After discussions, settlement negotiations, and review of Park's rebuttal testimony, the Parties agree that the Commission should authorize Park to file a Tier 1 advice letter to recover the residual balance remaining in the Cost of Capital Memorandum Account through a one-time surcharge of \$28,093 recorded through December 31, 2014, and that the account be closed thereafter.

This advice letter proposes to recover the under-collected balance of \$28,093 recorded in the Cost of Capital Memorandum Account.

Liberty Park Water proposes to combine the balances in the Income Tax Repair Regulations Implementation Memorandum Account, the Low-Income Customer Data Sharing Cost Memorandum Account, the Credit Card Memorandum Account, and the Cost of Capital Memorandum Account.

With interest through December 2015, the above net total under-collected balance is \$122,294. The increase in revenues would generate an increase in uncollectible and franchise expense of \$1,185.

Therefore, Liberty Park Water is requesting to recover \$123,480. Liberty Park Water proposes a 12-month surcharge of \$0.03 per Ccf for Schedule No. PR-1-R - Residential General Metered Service, Schedule No. PR-1-NR - Non-Residential General Metered Service, Schedule No. PR-F - Non-Metered Fire Sprinkler Service, and Schedule No. PR-6 - Reclaimed Water Service.

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

Update to Preliminary Statement

In addition to the recovery of the various memorandum accounts described above, Liberty Park Water proposes to update its Preliminary Statement consistent with D.16-01-009.

Section 5.12.2 of the settlement adopted by D.16-01-009 (Exhibit A) states the following:

5.12.2 Conservation Expense One-Way Balancing Account

After discussions and settlement negotiations, the Parties agree that Park's conservation expenses continue to be subject to a one-way balancing account that tracks actual and authorized conservation expense. The Parties further agree that because conservation costs may not be incurred evenly throughout the rate cycle that the cap will cover the entire rate cycle versus a yearly cap. The cap is \$425,000 for Test Year 2016 plus any additional grants that Park is able to secure (securing grants will allow an increase to the cap and additional spending). In the event that Park does not spend the amount of the cap during this rate cycle, Park would refund to customers any unspent amount in its next rate case.

Liberty Park Water proposes to modify its Preliminary Statement to add the Conservation Expense One-Way Balancing Account authorized for the current rate cycle (2016-2018).

Section 16.0 of the settlement adopted by D.16-01-009 (Exhibit A) states the following:

16.0 Tangible Property Regulations Consequences Memorandum Account

Park Water Request:

Park request that the Commission authorize the refund of the over-collected balance recorded in the Tangible Property Regulations Consequences Memorandum Account estimated at \$14,000 as of December 31, 2014. Park further requests Commission authorization to close the account as of January 1, 2016, the effective date of the Test Year 2016 rate case cycle, as the estimated impact of these regulations has been incorporated in the calculation of Park's requested revenue requirement in this proceeding.

ORA Position

ORA agrees with Park's request to refund the balance recorded in the account but recommends that the account remain open to allow Park to record potential customer benefits that are unknown at this time because Park has yet to file its 2014 federal income tax return, which will contain the determination of the Section 48(a) catch up provision.

Resolution

After further discussions, settlement negotiations, and review of ORA's testimony, the Parties agree that the balance recorded in the Tangible Property Regulations Consequences Memorandum Account should be refunded to customers after the final balance is determined. The Parties agree that the account should remain open through this rate cycle (2016-2018) to track difference in revenue requirement due to differences between the estimated and actual methodology for determining the tax impact of the Repair Regulations.

Liberty Park Water proposes to modify its Preliminary Statement regarding the Tangible Property Regulations Consequences Memorandum Account to reflect that it will remain open through the current rate cycle (2016-2018), until January 1, 2019.

In addition, Liberty Park Water is updating its Preliminary Statement to reflect the termination of the California Urban Conservation Council Best Management Practice Memorandum Account, Conservation Implementation Costs Memorandum Account, Escalation Year Increase Memorandum Account, Conservation Proceeding Memorandum Account, and Cost of Capital

Memorandum Account. These memorandum accounts are no longer active, and therefore should be deleted from the listing of regulatory accounts in Liberty Park Water's Preliminary Statement.

Tier Designation

Pursuant to D.16-01-009, this advice letter is submitted with Tier 2 designation.

Requested Effective Date

Pursuant to General Rule 7.3.2 of General Order 96-B, Liberty Park Water requests this filing become effective April 3, 2016.

Notice and Service

Pursuant to Water Industry Rule 4.1 and General Rules 4.3 and 7.2 of General Order 96-B, a copy of this advice letter will be mailed or electronically transmitted on March 4, 2016 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. When submitting a response or protest, please include the utility name and advice letter number in the subject line. 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 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:

Edward N. Jackson
Representative
Director of Revenue Requirements
Park Water Company
9750 Washburn Road
P. O. Box 7002
Downey, CA 90241
Phone: (562) 923.0711, ext. 1212
Fax: (562) 861-5902
E-Mail: ed.jackson@parkwater.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 Edward Jackson at (562) 923-0711, ext. 1212.

Very truly yours,

LIBERTY UTILITIES (PARK WATER) CORP.

/s/Edward N. Jackson

EDWARD N. JACKSON
Director of Revenue Requirements
Liberty Utilities (Park Water) Corp.
562.923.0711, ext. 1212
ed.jackson@parkwater.com

ENJ/dml

Enclosure

LIBERTY UTILITIES (PARK WATER) CORP.
ADVICE LETTER 266-W
SERVICE LIST

City of Artesia
18747 Clarkdale Avenue
Artesia, CA 90701

City of Santa Fe Springs Water Dept.
11710 Telegraph Road
Santa Fe Springs, CA 90670

Suburban Water Systems
Attention: Robert Kelly
1325 N. Grand Avenue, Suite 100
Covina, CA 91724-4044

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

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

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

San Gabriel Water Company
Attention: Dan Dell'Osa
P. O. Box 6010
El Monte, CA 91734

City of Bell Gardens
Attn: Steve Steinbrecher
7100 Garfield Avenue
Bell Gardens, CA 90201

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

Calif. Public Utilities Commission
Attention Ting-Pong Yuen
DRA Water
505 Van Ness Avenue
San Francisco, CA 94102

California Water Service Company
Attention: Daniel Armendanz
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

LIBERTY UTILITIES (PARK WATER) CORP.
9750 WASHBURN ROAD
P. O. BOX 7002
DOWNEY, CALIFORNIA 90240

	<u>REVISED</u>	Cal. P.U.C. Sheet No. <u>1288-W</u>
Canceling	<u>REVISED</u>	Cal. P.U.C. Sheet No. <u>956-W</u>

PRELIMINARY STATEMENT
(Continued)

J.

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(To be inserted by utility)

Advice No. 266-W-A

Dec. No. _____

GREGORY S. SORENSEN

Name

PRESIDENT

Title

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

Date Filed 5-18-2016

Effective 5-25-2016

Resolution No. _____

LIBERTY UTILITIES (PARK WATER) CORP.
9750 WASHBURN ROAD
P. O. BOX 7002
DOWNEY, CALIFORNIA 90240

	<u>REVISED</u>	Cal. P.U.C. Sheet No. <u>1289-W</u>
Canceling	<u>REVISED</u>	Cal. P.U.C. Sheet No. <u>957-W</u>

PRELIMINARY STATEMENT
(Continued)

K.

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

Advice No. 266-W-A

GREGORY S. SORENSEN

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Canceling REVISED Cal. P.U.C. Sheet No. 1290-W
REVISED Cal. P.U.C. Sheet No. 988-W

PRELIMINARY STATEMENT
(Continued)

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

Advice No. 266-W-A

Date Filed 5-18-2016

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PRESIDENT

Resolution No. _____

Title

LIBERTY UTILITIES (PARK WATER) CORP.
9750 WASHBURN ROAD
P. O. BOX 7002
DOWNEY, CALIFORNIA 90240

Canceling REVISED Cal. P.U.C. Sheet No. 1291-W
REVISED Cal. P.U.C. Sheet No. 1067-W

PRELIMINARY STATEMENT
(Continued)

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Advice No. 266-W-A

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LIBERTY UTILITIES (PARK WATER) CORP.
9750 WASHBURN ROAD
P. O. BOX 7002
DOWNEY, CALIFORNIA 90240

	<u>REVISED</u>	Cal. P.U.C. Sheet No. <u>1292-W</u>
Canceling	<u>REVISED</u>	Cal. P.U.C. Sheet No. <u>1217-W</u>

PRELIMINARY STATEMENT
(Continued)

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

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GREGORY S. SORENSEN

Date Filed 5-18-2016

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PRESIDENT

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	<u>REVISED</u>	Cal. P.U.C. Sheet No. <u>1293-W</u>
Canceling	<u>REVISED</u>	Cal. P.U.C. Sheet No. <u>1266-W</u>

PRELIMINARY STATEMENT
(Continued)

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Advice No. 266-W-A

GREGORY S. SORENSEN

Date Filed 5-18-2016

Dec. No. _____

Name
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Resolution No. _____

LIBERTY UTILITIES (PARK WATER) CORP.
9750 WASHBURN ROAD
P. O. BOX 7002
DOWNEY, CALIFORNIA 90240

Canceling REVISED Cal. P.U.C. Sheet No. 1294-W
REVISED Cal. P.U.C. Sheet No. 1128-W

PRELIMINARY STATEMENT
(Continued)

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

Advice No. 266-W-A

GREGORY S. SORENSEN

Date Filed 5-18-2016

Dec. No. _____

Name
PRESIDENT

Effective 5-25-2016

Title

Resolution No. _____

PRELIMINARY STATEMENT

(Continued)

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T. Conservation Expense One-Way Balancing Account

1. Purpose

The purpose of the Conservation Expense One-Way Balancing Account (CEOWBA) is to track the difference between actual conservation program expenses and authorized conservation program expenses. The CEOWBA shall be capped at \$1,125,488 and shall cover the three-year rate case cycle (2013 – 2015).

2. Applicability

The following entries will be made monthly to the Conservation Expense One-Way Balancing Account:

- a. A credit entry shall be made to the CEOWBA at the end of each month to record 1/12 of the authorized conservation program expenses for years 2013, 2014, and 2015, as adopted in D.13-09-005.
- b. A debit entry shall be made to the CEOWBA at the end of each month to record monthly actual conservation expenses.

(continued)

(To be inserted by utility)

Issued By

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

Advice No. 266-W-A

GREGORY S. SORENSEN

Date Filed 5-18-2016

Name

Decision. No. _____

PRESIDENT

Effective 5-25-2016

Title

Resolution No. _____

LIBERTY UTILITIES (PARK WATER) CORP.
9750 WASHBURN ROAD
P. O. BOX 7002
DOWNEY, CALIFORNIA 90240

	<u>REVISED</u>	Cal. P.U.C. Sheet No. <u>1296-W</u>
Canceling	<u>ORIGINAL</u>	Cal. P.U.C. Sheet No. <u>1173-W</u>

PRELIMINARY STATEMENT
(Continued)

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Advice No. 266-W-A

GREGORY S. SORENSEN

Date Filed 5-18-2016

Dec. No. _____

Name
PRESIDENT

Effective 5-25-2016

Title

Resolution No. _____

PRELIMINARY STATEMENT

(Continued)

V. Tangible Property Regulations Consequences ("TPRC") Memorandum Account

1. Purpose

The purpose of the TPRC Memorandum Account is to record the revenue requirement of the tax effects resulting from implementing the Internal Revenue Service guidelines for the water industry for determining which costs for maintaining, replacing, or improving property may be expensed and which costs must be capitalized ("Repair Regulations"). The memorandum account tracks permanent and flow-through tax effects on other tax calculations resulting from implementing the Repair Regulations that may increase or decrease Federal Income Taxes or California Corporation Franchise Taxes in years prior to 2016, including, but not limited to, changes to the Domestic Production Activities Deduction, CCFT, and audit defense costs directly associated with the implementation of the repair regulations. The TPRC Memorandum Account was authorized by Advice Letter 245-W-A. (T)

Pursuant to D.16-01-009, the TPRC Memorandum Account will remain open until January 1, 2019. (T)

2. Applicability

The following entries will be made monthly to the TPRC Memorandum Account"

- a. An entry (debit or credit) shall be made to the TPRC Memorandum Account at the end of each month to record the revenue requirements associated with the tax effects from implementing the income tax tangible property regulations ("Repair Regulations").
- b. Monthly interest expense calculated at 1/12 of the most recent month's interest rate on Commercial Paper (nonfinancial, 3 month) published in the Federal Reserve Statistical or its successor publication (debit or credit).

3. Effective Date

The TPRC shall go into effect on the effective date of Advice Letter 245-W-A, January 1, 2014. (T)

4. Disposition

The TPRC will be reviewed in Liberty Park Water's next General Rate Case. (T)

(To be inserted by utility)

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

Advice No. 266-W-A

GREGORY S. SORENSEN

Date Filed 5-18-2016

Dec. No. D.16-01-009

Name
PRESIDENT

Effective 5-25-2016

Title

Resolution No. _____

PRELIMINARY STATEMENT
(Continued)

Z. Conservation Expense One-Way Balancing Account

(N)

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 2016-2018 combined (approximately \$1,315,000) depending on the actual escalation factors for the escalation years.

2. Applicability

The following entries will be made monthly to the Conservation Expense One-Way Balancing Account:

- 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 years 2016, 2017, and 2018, as adopted in D.16-01-009.
- b. A debit entry shall be made to the CEOWBA at the end of each month to record 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 \$1,315,000) must not be exceeded before a refund filing is required.
- d. Monthly interest expense calculated at 1/12 of the most recent month's interest rate on Commercial Paper (nonfinancial, 3-month), published in the Federal Reserve Statistical Release H.15, (<http://www.federalreserve.gov/Releases/H15/NFCP/M3.txt>), or its successor publication (debit or credit).

Refund: If at the end of 2018, the cumulative balance in the CEOWBA is positive (meaning the actual conservation expenses did not exceed the authorized expenses), Park shall refund the net positive balance to its customers. If the amount in the cumulative balance is negative at the end of 2018, then that balance shall not be recovered from customers.

3. Effective Date

The CEOWBA shall have the effective date of January 1, 2016.

4. Termination

The CEOWBA shall terminate on December 31, 2018, or when the surcredit (if applicable) expires, whichever is later.

5. Disposition

Liberty Park Water will file a Tier 2 Advice Letter with the Division of Water and Audits to dispose of any refunds (if applicable) recorded in the CEOWBA.

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(To be inserted by utility)

Advice No. 266-W-A

Dec. No. D.16-01-009

GREGORY S. SORENSEN

Name
PRESIDENT

Title

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

Date Filed 5-18-2016

Effective 5-25-2016

Resolution No. _____

PRELIMINARY STATEMENT

(Continued)

AA. Consolidated Expense Balancing Account (CEBA)

(N)

1. Purpose

The purpose of the Consolidated Expense Balancing Account is to consolidate the amortization of Commission approved balancing account and memorandum accounts where appropriate.

2. Applicability

The following entries will be made monthly to the Consolidated Expense Balancing Account:

- a. Authorized balancing or memorandum account under-collections will be credited from the current account and debited to the CEBA.
- b. Authorized balancing or memorandum account over-collections will be debited from the current account and credited to the CEBA.
- c. Any surcharge collections will be applied as a credit to the overall balance.
- d. Any surcredits will be applied as a debit to the overall balance.
- e. A debit or credit entry equal to interest on the balance in the account at the beginning of the month and half the balance after the above entries, at a rate equal to one-twelfth of the rate on 90 day Commercial Paper, as reported in the Federal Reserve Statistical Release, H.15 or its successor.

3. Effective Date

The CEBA shall go into effect on the effective date of Advice Letter 266-W-A.

4. Disposition

The CEBA is recoverable through a Tier 1 advice letter filing. If the net CEBA balance after incremental transfers is under-collected, the account will be amortized by applying a uniform volumetric surcharge. If the net CEBA balance after incremental transfers is over-collected, the net over-collection shall be amortized and credited to the service charge of all customers.

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(To be inserted by utility)

Advice No. 266-W-A

Dec. No. D.16-01-009

GREGORY S. SORENSEN

Name

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

Date Filed 5-18-2016

Effective 5-25-2016

Resolution No. _____

LIBERTY UTILITIES (PARK WATER) CORP.
9750 WASHBURN ROAD
P. O. BOX 7002
DOWNEY, CALIFORNIA 90241-7002

Canceling REVISED Cal. P.U.C. Sheet No. 1299-W
REVISED Cal. P.U.C. Sheet No. 1306-W

SCHEDULE NO. PR-1-R

RESIDENTIAL METERED SERVICE

(Continued)

20. As authorized by the California Public Utilities Commission, an amount of \$0.451 per Ccf is to be added to the quantity rate for a period of 18-months, beginning on the effective date of Advice Letter 268-W. This surcharge will recover the under-collection in the WRAM and MCBA as of December 31, 2015.

21. As authorized by the California Public Utilities Commission, an amount of \$0.026 per Ccf is to be added to the quantity rate for a period of 12 months, beginning on the effective date of Advice Letter 266-W-A. This surcharge will recover the net total under-collected balance for the Income Tax Repair Regulations Implementation Memorandum Account, the Low-Income Customer Data Sharing Cost Memorandum Account, the Credit Card Memorandum Account, and the Cost of Capital Memorandum Account.

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

Advice No. 266-W-A

GREGORY S. SORENSEN
Name

Date Filed 5-18-2016

Dec. No. D.12-04-048

PRESIDENT
Title

Effective 5-25-2016

Resolution No. _____

SCHEDULE NO. PR-1-NR

NON-RESIDENTIAL METERED SERVICE
(Continued)

20. As authorized by the California Public Utilities Commission, an amount of \$0.451 per Ccf is to be added to the quantity rate for a period of 18-months, beginning on the effective date of Advice Letter 268-W. This surcharge will recover the under-collection in the WRAM and MCBA as of December 31, 2015.

21. As authorized by the California Public Utilities Commission, an amount of \$0.026 per Ccf is to be added to the quantity rate for a period of 12 months, beginning on the effective date of Advice Letter 266-W-A. This surcharge will recover the net total under-collected balance for the Income Tax Repair Regulations Implementation Memorandum Account, the Low-Income Customer Data Sharing Cost Memorandum Account, the Credit Card Memorandum Account, and the Cost of Capital Memorandum Account.

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Advice No. 266-W-A

Issued By

GREGORY S. SORENSEN
Name

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

Date Filed 5-18-2016

Effective 5-25-2016

Dec. No. D.12-04-048

PRESIDENT
Title

Resolution No. _____

LIBERTY UTILITIES (PARK WATER) CORP.
9750 WASHBURN ROAD
P. O. BOX 7002
DOWNEY, CALIFORNIA 90240

	<u>REVISED</u>	Cal. P.U.C. Sheet No.	<u>1301-W</u>
Canceling	<u>REVISED</u>	Cal. P.U.C. Sheet No.	<u>1282-W</u>

SCHEDULE NO. PR-4F
NON-METERED FIRE SPRINKLER SERVICE
(continued)

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.

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(To be inserted by utility)

Advice No. 266-W-A

Issued By

GREGORY S. SORENSEN

Name

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

Date Filed

5-18-2016

Dec. No. D.16-01-009

PRESIDENT

Title

Effective

5-25-2016

Resolution No.

LIBERTY UTILITIES (PARK WATER) CORP.
9750 WASHBURN ROAD
P. O. BOX 7002
DOWNEY, CALIFORNIA 90241-7002

ORIGINAL Cal. P.U.C. Sheet No. 1302-W
Canceling _____ Cal. P.U.C. Sheet No. _____

SCHEDULE NO. PR-6

RECLAIMED WATER SERVICE
(Continued)

11. As authorized by the California Public Utilities Commission, an amount of \$0.026 per Ccf is to be added to the quantity rate for a period of 12 months, beginning on the effective date of Advice Letter 266-W-A. This surcharge will recover the net total under-collected balance for the Income Tax Repair Regulations Implementation Memorandum Account, the Low-Income Customer Data Sharing Cost Memorandum Account, the Credit Card Memorandum Account, and the Cost of Capital Memorandum Account. (I)

(To be inserted by Utility)

Advice No. 266-W-A

Issued By

GREGORY S. SORENSEN
Name

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LIBERTY UTILITIES (PARK WATER) CORP.
9750 WASHBURN ROAD
P. O. BOX 7002
DOWNEY, CALIFORNIA 90240

Canceling

REVISED Cal. P.U.C. Sheet No. 1303-W

REVISED Cal. P.U.C. Sheet No. 1308-W

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:

<u>Subject Matter of Sheet:</u>	<u>C.P.U.C. Sheet No.</u>
Title Page	1263-W
Table of Contents	1303-W, 1252-W (T)
Preliminary Statement	722-W, 1274-W, 1023-W, 1275-W, 1276-W, 1277-W, 1288-W, (T) 1289-W, 1290-W, 1291-W, 1292-W, 1293-W, 1294-W, 1295-W, 1172-W (T) 1296-W, 1297-W, 1203-W, 1278-W, 1298-W, XXXX-W (T)
Service Area Map Los Angeles County	914-W, 499-W through 502-W

Rate Schedules:

Schedule No. PR-1-R	Residential Metered Service	1279-W, 1299-W (T)
Schedule No. PR-1-NR	Nonresidential Metered Service	1280-W, 1300-W (T)
Schedule No. PR-4F	Non-Metered Fire Sprinkler Service	1281-W, 1301-W (T)
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(To be inserted by utility)

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Name

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