PRELIMINARY STATEMENT
(Continued)

13. MEMORANDUM ACCOUNTS (Continued)

F. GREENHOUSE GAS ADMINISTRATIVE COST MEMORANDUM ACCOUNT (GHGACMA)

i. PURPOSE

The purpose of the Greenhouse Gas Administrative Cost Memorandum Account (GHGACMA) is to capture the 2013 administrative costs associated with implementation of the Commission's Greenhouse Gas (GHG) allowance return methodology pursuant to Decision 12-12-033.

ii. PROCEDURE

The Utility will:

(1) In the GHGACMA, record the administrative costs associated with the implementation of the Commission's GHG allowance return methodology.

(2) Maintain support for each amount recorded in this GHGACMA.

(3) Accrue interest monthly to this memorandum account applying one-twelfth of the interest rate to the average of the beginning and ending balance of the GHGACMA. The interest rate shall be the interest rate on the three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release H.15, or its successor.

iii APPLICABILITY

The GHGACMA shall apply to all customer classes.

iv. CHANGES IN RATES

Costs recorded in the GHGACMA may be recovered in rates only after a request by Liberty, a showing of reasonableness, and approval by the Commission. Such a request may be made by formal application specifically for that purpose, by inclusion in a subsequent general rate case, or other rate setting request.