

This tariff has been filed with the California Public Utilities Commission and is effective 1/1/2017, subject to refund until final Commission approval.

CALIFORNIA WATER SERVICE COMPANY  
1720 North First Street, San Jose, CA 95112  
(408) 367-8200

Revised CPUC Sheet No. \_\_\_\_\_  
~~Canceled~~ CPUC Sheet No. 9670-W

Preliminary Statement

(continued)

**H. Low-Income Ratepayer Assistance Memorandum Account (LIRA MA)** (T)

1. PURPOSE: The purpose of this memorandum account is to track the incremental costs of the LIRA program. (C)
2. ACCOUNTING PROCEDURE: The following entries will be made monthly to the LIRAMA:
  - a) Incremental LIRA program costs of any new Commission requirements that impact the LIRA program not reflected in authorized rates, with one-time and ongoing costs identified separately (debit); (D)  
(T)
  - b) Monthly interest expense calculated at 1/12 of the most recent month's interest rate on Commercial Paper (prime, 90-day), published in the Federal Reserve Statistical Release (debit or credit). (T)
3. RATE RECOVERY: There is currently no ratemaking component to the LIRAMA.  
Requests for recovery of any balance will be processed according to General Order 96-B (or its successor) and Standard Practices or requested in a general rate case.

(To be inserted by utility)

Advice Letter No. 2242  
Decision No. D.16-12-042

Issued by

PAUL G. TOWNSLEY  
NAME

Vice President  
TITLE

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

Date Filed \_\_\_\_\_  
Effective \_\_\_\_\_  
Resolution No. \_\_\_\_\_