

PRELIMINARY STATEMENTS
FIRE RISK MITIGATION MEMORANDUM ACCOUNT

This Fire Risk Mitigation Memorandum Account ("FRMMA") is established in accordance with Section 38 of California Senate Bill 901, which was signed into law by the Governor of the State of California on September 21, 2018, amending Section 8386.4 of the California Public Utilities Code, as modified by Assembly Bill 1054, requiring BVES to establish a memorandum account to track costs incurred for fire risk mitigation that are not otherwise in BVES' revenue requirements. (T)

Golden State Water Company ("GSWC") shall maintain the FRMMA for its Bear Valley Electric Service ("BVES") Division. This memorandum account does not include costs recorded in other BVES memorandum accounts. (N)
(N)

1. PURPOSE

The purpose of the FRMMA is to track incremental costs incurred for fire risk mitigation that are not otherwise covered in BVES' revenue requirements.

2. APPLICABILITY

The FRMMA applies to all customer classes and rate schedules, except for those specifically excluded by the Commission.

3. RATES

The FRMMA does not have a rate component.

4. ACCOUNTING PROCEDURES

GSWC shall maintain the FRMMA by making entries at the end of each month as follows:

- a. A debit entry shall be made to the FRMMA at the end of each month to record the incremental fire risk mitigation costs that are not covered in BVES' Wildfire Mitigation Plan. (T)
(T)
- b. A credit entry to transfer costs and interest to the Wildfire Mitigation Plan Memorandum Account for activities once approved in BVES' Wildfire Mitigation Plan. (T)
(T)
- c. An entry to reflect any transfer to or from other regulatory accounts as authorized by the Commission. (T)
(T)
- d. Interest shall accrue to the FRMMA on a monthly basis by applying a rate equal to one-twelfth of the 3-month Commercial Paper Rate, as reported in the Federal Reserve Statistical Release, to the average of the beginning-of-month and the end-of-month balances.

5. EFFECTIVE DATE

The FRMMA shall be effective on January 1, 2019.

6. DISPOSITION

Disposition of amounts recorded in the FRMMA shall be determined in a subsequent general Rate case or other rate setting filing authorized by the Commission.

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(Continued)

Advice Letter No. <u>376-E</u>	<i>Issued By</i> R. J. Sprowls	Date Filed <u>November 25, 2019</u>
Decision No. _____	<i>President</i>	Effective <u>December 25, 2019</u>
		Resolution No. _____