

INDEPENDENT EVALUATOR

Annual Implementation Report for Wildfire Mitigation Plan Implementation Year 2025

July 01, 2026



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DISCLAIMER

This report has been compiled through the process of observation and review of documents provided by the Electrical Corporation named herein. The Office of Energy Infrastructure Safety (“Energy Safety”) instituted the requirement for an independent evaluation of Electric Corporation’s Wildfire Mitigation Plans (“WMP”). Bureau Veritas is not the designer, implementer, or owner of the WMP and is not responsible for its content, implementation and/or any liabilities, obligations or responsibilities arising therefrom.

The report reflects only those conditions and practices which could be ascertained through observation at the time of evaluation. This report is limited to those items specifically identified herein. The report is not intended to validate that dangers, hazards and/or exposures are or are not present. Bureau Veritas shall only be responsible for the performance of the services identified or defined in their specific scope of services.

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1. EXECUTIVE SUMMARY

Background

The devastating wildfires of the past and present have taught us valuable lessons about safeguarding California's lands, particularly in areas where electrical infrastructure coexists with wildland environments. In response to these challenges, the California Public Utilities Commission (CPUC) initiated Rulemaking 18-10-007 to provide guidance on Wildfire Mitigation Plans (WMPs) for Investor-Owned Utilities (IOUs), now referred to as Electrical Corporations (ECs). These WMPs are designed to cover a three-year period, with the first cycle of independent evaluations beginning in 2020.

The 2025 WMP is part of the second three-year planning cycle. During the first evaluation of this cycle, which ended in 2023, Liberty Utilities (Liberty) built upon the previous cycle by enhancing grid hardening, improving risk assessment and prioritization, and advancing situational awareness and weather monitoring capabilities. In 2024, Liberty exceeded their targets of many WMP initiatives and reallocated resources to achieve comparable levels of risk reduction for initiatives not met. For implementation year 2025, Liberty's mitigation efforts spanned all five WMP categories, with a continued emphasis placed on grid design and maintenance and vegetation management.

This Independent Evaluator (IE) Annual Implementation Report (AIR) assesses Liberty's WMP commitments for implementation year 2025. The IE AIR reviews the WMP initiatives as outlined for 2025 and evaluates BVES's performance in meeting committed objective targets, implementing QA/QC programs, and distributing funding to mitigation efforts described within the WMP.

Pursuant to Public Utilities Code Section 8386.3(c)(2)(B)(i), (ii), (iii), and (iv), Bureau Veritas North America, Inc. (BVNA), in partnership with C2 Group, has been selected as the IE to review and assess Liberty's 2025 WMP in its entirety. This IE AIR will present BVNA's findings and results for review. BVNA was included in the Office of Energy Infrastructure and Safety (Energy Safety) Independent Evaluator List for 2025 WMPs, dated December 18, 2025, in accordance with Public Utilities Code section 8386.3(c)(2)(A).

In compliance with Energy Safety's requirements, Liberty has contracted BVNA to provide the IE assessment. This assessment includes the IE responsibilities outlined in Public Utilities Code section 8386.3(c)(5)(C), which involve performing the following tasks:

- Task 1: Consult with Energy Safety on implementation assurance auditing that will be performed
- Task 2: Perform implementation assurance auditing, including field inspections
- Task 3: Draft and provide Energy Safety a report on audit findings, including deficiencies of underfunded WMP activities
- Task 4: Draft and provide Energy Safety a report on deficiencies of electrical corporations
- Task 5: Track and report deficiencies of audit findings

The evaluation process began with an Energy Safety kick-off meeting, which served as an introduction between Liberty representatives, BVNA staff, and assigned Energy Safety personnel.

This introductory meeting established key elements, including communication and documentation protocols, as well as the identification of individuals responsible for receiving requests from the IE. Following this meeting, the IE initiated a review of Liberty's 2025 WMP and related publicly available documents, as listed in Section 7. This review aimed to identify Liberty's stated goals within the 2025 WMP.

To evaluate activities described in the WMP that were not available in public records, BVNA's team of evaluators submitted data requests and conducted interviews with Subject Matter Experts (SMEs). These steps helped verify activities stated within the 2023-2025 WMP (see Section 7 for a list of Data Requests/SME Interviews). Detailed analysis and key findings for each respective category are presented in the following sections of this report.

The IE has classified each activity as "Validated," "Not Validated", or "Not Applicable." "Validated" indicates that the EC has clearly demonstrated meeting the stated WMP target for the review year or continues to implement the activity as outlined. "Not Validated" means the EC either failed to provide sufficient documentation to support their claim of implementation or did not meet the WMP target; the individual reviews will elaborate and make the distinction. "Not Applicable" signifies that the EC has determined the activity is not relevant to the current review period.

BVNA's understanding of collected utility strategies demonstrated throughout the state is summarized below:

1. **Inspection and maintenance of distribution, transmission, and substation** includes a comprehensive approach conducting system patrols and ground inspections using advanced technological tools, managing predictive and electrical preventative maintenance, performing vegetation inspections and management, implementing vulnerability detection methods such as Light Detection and Ranging (LiDAR) inspection, and utilizing geospatial and topography identification along with geographic information system (GIS) mapping data. A key aspect of these programs is the identification and collection of data elements through each initiative. Understanding how this data is used and shared is essential for improving utility practices and enhancing overall wildfire mitigation efforts.
2. **System hardening** includes pole replacement, non-expulsion equipment, advanced fuses, tree attachment removal, less flammable transformer oil, covered wire, and undergrounding where it is supported by a cost benefit analysis.
3. **De-energization** actions are triggered and prioritized based on various fire weather conditions such as forecasted, imminent, and validated extreme fire weather conditions. Plans for re-energization when weather conditions subside to safe levels are implemented. Both manual and automatic capabilities to implement the de-energization and re-energization process exist.
4. **Advanced Technologies** include Distribution Fault Anticipation (DFA) technology, tree growth regulators, pulse control fault interrupters, oblique and hyperspectral imagery, advanced transformer fluids, advanced LiDAR systems, and advanced Supervisory Control

and Data Acquisition (SCADA) systems. These technologies help reduce risk of electrical ignition, mitigate power outages, and prevent equipment damage.

5. **Vegetation management**, including routine preventative vegetation maintenance; corrective vegetative management and off-cycle tree work; emergency vegetation clearance, prioritized for portions of the service territory in Tier 2 and 3 HFTD; quality control processes; and resource protection plan, including animal and avian mitigation programs. Enhanced Vegetation Management (EVM) with enhanced inspections, aims to keep all aspects of trees away from power lines and to prescribe minimum clearances that exceed state standards. EVM conducts supplementary inspections in addition to standard patrol routines to identify and address dead, diseased, or declining trees near power lines, ensuring they are removed or managed before they pose a risk to electrical infrastructure.
6. **Situational Awareness** involves gathering real-time information from various sources to create a comprehensive understanding of current conditions. This includes data from devices and sensors on electrical systems, weather monitoring equipment, and other tools that assess wildfire conductivity conditions. Utilization of programs such as online feeds and websites like the National Fire Danger Rating System (NFDRS) help the EC employ risk-informed, data-supported decision-making processes. The goal of these situational awareness efforts is to achieve a shared understanding of actual conditions amongst all stakeholders, thereby improving collaborative planning and decision-making.
7. **Emergency Preparedness, Outreach, and Response** efforts engage a wide range of key stakeholders, including critical facilities, customers, local government, and essential agencies such as CAL FIRE. Strong communication channels are employed with local law enforcement agencies, first responders, hospitals, local emergency planning committees, other utility providers, and the California Independent System Operator. Coordination agreements such as mutual Aid or Assistance, as well as a community outreach plan is in place to inform and engage the various stakeholders.
8. **Operational practices** include communication protocols, and the execution of specific plans designed to minimize fire danger. A key element of this approach is the strategic deactivation of automatic reclosers during high-risk periods. De-energization decisions are based on a multifaceted risk assessment that consider various factors, including the type of facility, tree and vegetation density, the presence of available dry fuel, and other location specific vulnerabilities to wildfire risk.

Introduction to Liberty Utilities

Liberty Utilities is a subsidiary of Alognquin Power & Utilities Corp., which was founded in 1988 and expanded into the utility business in 2001. In 2009/2010, Alognquin rebranded their previous utility endeavors into Liberty Utilities and acquired their first electric distribution utility located in Lake Tahoe, California.

Liberty Utilities' service area encompasses a diverse terrain, ranging from flat land in South Lake Tahoe to slopes, ridges, and canyons in the western and northern regions, combined with heavy vegetation. The entire territory is situated at an elevation of around 5,000 feet above sea level,

consisting of mostly rural communities with some mixed urban centers. These factors, along with seasonal weather patterns, present unique challenges in maintaining efficient and reliable service. Due to the heavy forestation and vegetation, 93% of Liberty's territory and electrical infrastructure falls within the High Fire Threat District (HFTD) Tier 2 and Tier 3 areas.

Liberty's electrical infrastructure covers 1,482 square miles, serving 47,954 customers across seven counties. Much of this area, 1,471 square miles, is adjacent to and surrounding Lake Tahoe, north and south of the California-Nevada border. The infrastructure includes 24,741 poles and 2,091.55 total circuit miles of distribution and transmission lines, including overhead, underground, and secondary lines.

Over the 2023-2025 WMP cycle, Liberty's primary objective is to continue reducing the risk of wildfires through the development and implementation of new programs. This includes ongoing initiatives such as Public Safety Power Shutoff (PSPS) events, weather forecasting and risk assessment, grid hardening, vegetation management, and emergency management.

Key Findings

Non-Field Verified Key Findings:

Data Organization and Tracking Deficiencies. In the Grid Design, Operations, and Maintenance (GDOM) category, discrepancies emerged between drone flight mile reporting (2.24 miles versus 4.46 miles in AI-04) and pole replacement asset-tag mismatches between GPS coordinates and field identifiers (GH-03). The VM category demonstrated missing completion dates for 26 records (VFM-01), wood and slash management dataset variance (391.10 acres versus 354.79 acres in VFM-02), and blank HFTD classification fields requiring manual backfilling (VFM-01). The Emergency Preparedness and Community Outreach categories exhibited outreach event tracking that did not clearly distinguish which events fulfilled specific initiative criteria, requiring manual filtering to separate EP-02 events from EP-03, AFN program, and Joint IOU events.

Absence of Risk Reduction Targets. Across all five WMP categories, Liberty did not establish quantified initiative-specific risk reduction targets for initiatives, representing a fundamental limitation in the WMP's ability to measure wildfire risk mitigation effectiveness. The IE's validation methodology confirmed Liberty's claims in the 2025 EC AIR; however, the absence of quantified risk reduction targets for individual initiatives limits the ability to assess risk reduction achieved within the category against projected reductions. Future WMP cycles would benefit from explicit risk reduction modeling or projections tied to specific initiatives, enabling more rigorous evaluation of category-level risk mitigation effectiveness.

Field Verified Key Findings:

Field Finding 1 – Principal physical mitigation work was validated. The IE validated the large majority of the field-verifiable hardening and vegetation initiatives. Reported completion met or exceeded the WMP targets for covered conductor installation (3.5 of 2.68 circuit miles), distribution pole replacement (1,038 of 400 poles), expulsion fuse replacement (907 of 500), automatic recloser installation (6 of 4), and fall-in mitigation, where Liberty reported 382.62 circuit miles against a 220-circuit-mile target, and the IE reviewed approximately 128 circuit miles.

Census review of small populations and statistical sampling of larger ones supported the IE's validation determinations and confirmed completion of the sampled work, with the exceptions and limitations noted below.

Field Finding 2 – The undergrounding exception is a target-completion finding, not a workmanship finding. Undergrounding (GH-02) was Not Validated because Liberty completed 0.30 of a 0.40-circuit-mile WMP target, placing the Initiative Validation Rate below the 95 percent threshold. The completed work was verified against records and field observations; the exception is the shortfall relative to the approved target, not the quality or compliance of the work performed.

Field Finding 3 – A risk-informed scope substitution provides relevant context but does not change WMP-target validation. Liberty changed the undergrounding location from Tahoe Vista to Cave Rock based on stated wildfire-risk modeling. The IE records this as relevant context, but its validation determination remains tied to the approved WMP target; an implemented substitute project can still yield a Not Validated result. The substitution informs the interpretation of the variance but does not alter the finding.

Funding Verification Key Findings:

Funding Finding 1 – Material variances were common but largely did not indicate reduced implementation. The IE identified 31 initiatives, representing 61 percent of the initiatives subject to funding-variance review, with an absolute percent difference greater than 10 percent. Reconciled to the filed 2025 EC AIR, the Quarterly Data Reports, and the Master Initiative Log, many of these variances are explained by work-order bundling, cost reclassification, internal labor and overhead omitted from forecasts, invoice timing, realized unit-cost efficiencies, or work coded outside 2025 EC AIR Table 5, rather than by broad program underperformance.

Funding Finding 2 – Field and funding evidence generally corroborate, with undergrounding the principal adverse correlation. Most variances align with validated or over-target delivery: covered conductor was under budget with over-target completion, patrol inspections were under budget with over-target completion, and pole replacement was over budget with an accelerated scope. The one adverse correlation is Undergrounding GH-02, where a 93.5 percent underspend coincides with the Not Validated field result; the IE notes this pairing directly rather than treating the underspend as a routine variance.

Funding Finding 3 – Shared work orders and reclassifications are the central traceability issue. The principal financial-control theme is cost attribution across grouped and reclassified work. AI-04 and AI-05 costs were captured under AI-01; GH-03, GH-12b, and GH-12e were bundled under common Resiliency Program work orders; GH-08, GO-01, and SA-02 were reclassified across recloser installation, equipment settings, and grid monitoring. AI-06 and MR-01 costs were coded outside the 2025 EC AIR Table 5, and for GH-12f, Liberty identified approximately \$361.7K of completed substation work that was not captured in the 2025 EC AIR Table 5. These are transparency and attribution matters rather than automatic funding deficiencies.

Funding Finding 4 – Material variances reflect expanded, reclassified, or efficiently delivered work, not unsupported cost growth. Several material overspends are explainable on the record: pole replacement (+210 percent) reflects accelerated and bundled scope; ignition-

likelihood modeling (SA-06, +58 percent) reflects non-recurring professional services; and service-restoration planning (+113 percent), public outreach (+94 percent), and weather forecasting (SA-04) reflect internal labor and overhead omitted from the initial forecast. Several of the underspends, in turn, reflect realized efficiencies, including in-house staffing in place of contractors, single-day helicopter patrols, and off-season scheduling.

Funding Finding 5 – Risk-reduction linkage remains limited by the absence of quantified initiative-level goals. Liberty did not provide quantified, initiative-specific risk-reduction goals for the initiatives reviewed. The IE can determine whether a variance-constrained initiative progression and whether the WMP target was validated, but cannot independently quantify how a given variance changed risk reduction. This limitation is stated neutrally and is reflected in the Initiative Summary Tables.

Initiatives Completed Within 5% of the WMP Targets: 42 Total Number of Initiatives (84% of all Liberty Initiatives)

Table 1: List of Initiatives that Missed Target or Could Not Be Validated

Initiative Number, WMP Section Number, and Name	Missed Target or Could Not Be Validated
WMP-GDOM-GH-02, 8.1.2.2, Undergrounding of Electric Lines and/or Equipment	Missed Target
WMP-GDOM-AI-04, 8.1.3.4, Other Discretionary Inspections of Distribution Electric Lines and Equipment	Could Not Be Validated

Table 2: Initiatives with Absolute % Budget Differences > 10%: 31 Total Number of Initiatives (61% of all Liberty Initiatives)

Initiative Number, WMP Section Number, and Name	Total Budget	Total Expenditure	Total Variance Between Budget and Expenditure
GDOM-AI-01, 8.1.3.1, Detailed Inspections of Distribution Electric Lines & Equipment	\$500	\$1,871.80	274.4%
GDOM-AI-03, 8.1.3.3, Patrol Inspections of Distribution Electric Lines & Equipment	\$150	\$72.93	-51.4%
GDOM-AI-04, 8.1.3.4, Other Discretionary Inspections of Distribution Lines & Equipment	\$150	\$0	-100%
GDOM-AI-05, 8.1.3.5, Quality Assurance/Quality Control of Inspections	\$30	\$0	-100%
GDOM-AI-06, 8.1.3.6, Substation Inspections	\$45	\$0	-100%
GDOM-GH-01, 8.1.2.1, Covered Conductor Installation	\$7,640	\$5,352.32	-29.9%
GDOM-GH-02, 8.1.2.2, Undergrounding of Electric Lines and/or Equipment	\$9,100	\$591.70	-93.5%
GDOM-GH-03, 8.1.2.3, Distribution Pole Replacements and Reinforcements	\$5,000	\$15,520.37	210.4%

Initiative Number, WMP Section Number, and Name	Total Budget	Total Expenditure	Total Variance Between Budget and Expenditure
GDOM-GH-08, 8.1.2.8, Installation of System Automation Equipment	\$1,200	\$268.56	-77.6%
GDOM-GH-12b, 8.1.2.12, Expulsion Fuse Replacement	\$2,000	\$408.29	-79.6%
GDOM-GH-12e, 8.1.2.12, Open Wire/Grey Wire	\$3,000	\$1,581.30	-47.3%
GDOM-GH-12f, 8.1.2.12, Substation Equipment Replacement	\$608	\$225.21	-63.0%
GDOM-GO-01, 8.1.8.1, Equipment Settings to Reduce Wildfire Risk	\$500	\$712	42.4%
GDOM-GO-03, 8.1.8.3, Personnel Work Procedures & Training in Conditions of Elevated Fire Risk	\$5	\$0	-100%
GDOM-MR-01, 8.1.4, Equipment Maintenance & Repair	\$500	\$0	-100%
VM-ESG-01, Vegetation Management Enterprise System	\$844	\$493.61	-41.5%
VM-INSP-02, Vegetation Management Inspection Program - Patrol	\$330	\$185.31	-43.8%
VM-INSP-03, Vegetation Management Inspection Program - LiDAR	\$735	\$598.55	-18.6%
VM-VFM-01, 8.2.3.1, Pole Clearing	\$454	\$526.11	15.9%
VM-VFM-02, 8.2.3.2, Wood and Slash Management	\$1,381	\$1,111.61	-19.5%
VM-VFM-03, 8.2.3.5, Substation Defensible Space	\$84	\$38.44	-54.2%
VM-VFM-04, 8.2.3.7, Fire-Resilient Right-of-Ways	\$577	\$1,446.84	150.8%
VM-VFM-05, 8.2.3.3, Clearance	\$1,406	\$1,766.16	25.6%
VM-VFM-06, 8.2.3.4, Fall-In Mitigation, High-Risk Species	\$4,810	\$3,063.10	-36.3%
VM-VFM-08, 8.2.3.8, Emergency Response Vegetation Management	\$0	\$10.37	100%
SA-01, 8.3.2, Install Weather Stations	\$50	\$199.20	298.4%
SA-02, 8.3.3, Fault Indicators	\$300	\$0	-100%
WMP-SA-03, 8.3.4, Alert Wildfire Cameras	\$0	\$126	100%
WMP-SA-04, 8.3.5, Weather Forecasting	\$0	\$276.66	100%
SA-06, 8.3.6, Ignition likelihood calculation	\$806	\$1,272.70	57.9%
EP-01, 8.4.2, Wildfire and PSPS Emergency Preparedness Plan	\$35	\$0	-100%

Initiative Number, WMP Section Number, and Name	Total Budget	Total Expenditure	Total Variance Between Budget and Expenditure
EP-04, 8.4.5.1, Preparedness and Planning for Service Restoration	\$225	\$479.76	113.2%
EP-05, 8.4.6, Customer Support in Wildfire and PSPS Emergencies	\$55	\$98.63	79.3%
CO-01, 8.5.2, Public Outreach and Edu. Awareness for Wildfire, PSPS, Outages from Protective Equipment, Vegetation Management	\$90	\$174.52	93.9%

Recommendations

Liberty should strengthen its data management practices across multiple initiatives to enhance audit trail integrity and facilitate external verification. For drone inspection activities under WMP-GDOM-AI-04, discrepancies emerged between reported flight miles, with one dataset showing 2.24 circuit miles and another showing 4.46 circuit miles, while inspection reports were not provided for review. Liberty should ensure recordkeeping is accurate amongst different datasets and provide inspection findings on excel exports or produce individual inspection reports and findings for associated flights. In the pole clearing initiative (VM-VFM-01), twenty-six pole clearing records lacked completion dates, compromising recordkeeping completeness. Liberty should implement mandatory completion date documentation for all pole clearing activities to enhance audit trail integrity and recordkeeping completeness. For outreach event tracking under initiatives EP-02, EP-03, AFN, and Joint IOU, events were not clearly distinguished between initiatives, requiring manual filtering to separate activities. Liberty should clearly identify what outreach events fulfill which initiative criteria or manage individual and separate tracking logs for each initiative for enhanced recordkeeping and auditing purposes. Additionally, for initiative GH-03, two sampled pole replacements had GPS coordinates that matched reported locations but pole tags did not match reported asset identifiers. Liberty should reconcile asset identification discrepancies between field tags and reported structure identifiers to improve data accuracy.

Liberty should enhance cost attribution transparency across initiatives where work orders are bundled or costs are reclassified between programs. Multiple initiatives demonstrated shared work order structures that complicated independent verification: AI-01, AI-04, and AI-05 inspection costs were captured under a single work order code; GH-03, GH-12b, and GH-12e were bundled under common Resiliency Program work orders; and GH-08, GO-01, and SA-02 were reclassified across recloser installation, equipment settings, and grid monitoring activities. Liberty should enhance cost attribution transparency by clearly documenting work order bundling and cost allocation methodologies to facilitate external verification. For substation work under initiative GH-12f, approximately \$361.7K of completed substation work was not captured in AIR Table 5 reporting. Liberty should implement tracking mechanisms to ensure all completed WMP-related substation work is captured in AIR Table 5 reporting.

Across all five WMP categories, Liberty did not establish quantified initiative-specific risk reduction targets for initiatives, representing a limitation in the WMP's ability to measure wildfire risk mitigation effectiveness. The IE's validation methodology confirmed Liberty's claims in the 2025 EC AIR; however, the absence of quantified risk reduction targets for individual initiatives limits the ability to assess risk reduction achieved within the category against projected reductions. Future WMP cycles would benefit from explicit risk reduction modeling or projections tied to specific initiatives, enabling more rigorous evaluation of category-level risk mitigation effectiveness.

2. FOCUS INITIATIVES AND DISCUSSION

For WMP Implementation Year 2025, Energy Safety instructed the IE to select up to fifteen initiatives for a “focused” more thorough analysis. These “Focus Initiative” were chosen by BVNA based on several key factors.

First, the IE considered the number and nature of “Notice of Violations” (NOVs) and “Notice of Nonperformance” (NONs) received by the EC in 2025, prioritizing initiatives related to these violations to verify implementation efforts. Funding allocation was another crucial consideration, with initiatives receiving the highest planned or actual expenditure being selected. Additionally, initiatives showing significant variance (~20%) between planned and actual spending were generally chosen, especially if target goals were not met. The WMP Risk Impact Percentage was also evaluated to assess each initiative’s potential for fire risk reduction. Historically, grid hardening and vegetation management initiatives have proven most effective in mitigating fire risks and typically comprise the majority of Focus Initiatives. The specific fifteen initiative selected by BVNA for focused analysis are listed in Table 3 below. This approach to initiative selection ensures a thorough evaluation of the EC’s most critical and impactful wildfire mitigation efforts.

Table 3: List of Focus Initiatives

No.	Initiative Number, WMP Section Number, and Name
1	GDOM-AI-01, 8.1.3.1, Public Outreach and Edu. Awareness for Wildfire, PSPS, Outages from Protective Equipment, Vegetation Management
2	GDOM-AI-02, 8.1.3.2, Intrusive Pole Inspections
3	GDOM-AI-04, 8.1.3.4, Other Discretionary Inspections of Distribution Lines & Equipment
4	GDOM-GH-01, 8.1.2.1, Covered Conductor Installation
5	GDOM-GH-02, 8.1.2.2, Undergrounding of Electric Lines and/or Equipment
6	GDOM-GH-03, 8.1.2.3, Distribution Pole Replacements and Reinforcements
7	GDOM-GH-12a, 8.1.2.12, Tree Attachment Removals
8	GDOM-GH-12b, 8.1.2.12, Expulsion Fuse Replacement
9	GDOM-GO-01, 8.1.8.1, Equipment Settings to Reduce Wildfire Risk
10	SA-02, 8.3.3, Fault Indicators
11	VM-VFM-01, 8.2.3.1, Pole Clearing
12	VM-VFM-04, 8.2.3.7, Fire-Resilient Right-of-Ways
13	VM-VFM-06, 8.2.3.4, Fall-In Mitigation, High-Risk Species

3. SITE AND SAMPLE SELECTION AND DISCUSSION

Table 4: List of Field Verified Initiatives

No.	Initiative Number, WMP Section Number, and Name
1	GDOM-GH-01, 8.1.2.1, Covered Conductor Installation
2	GDOM-GH-02, 8.1.2.2, Undergrounding of Electric Lines and/or Equipment
3	GDOM-GH-03, 8.1.2.3, Distribution Pole Replacements and Reinforcements
4	GDOM-GH-04, 8.1.2.4, Transmission Pole/Tower Replacements and Reinforcements
5	GDOM-GH-08, 8.1.2.8, Installation of System Automation Equipment
6	GDOM-GH-12b, 8.1.2.12, Expulsion Fuse Replacement
7	VM-VFM-06, 8.2.3.4, Fall-In Mitigation, High-Risk Species

Sample Location Methodology

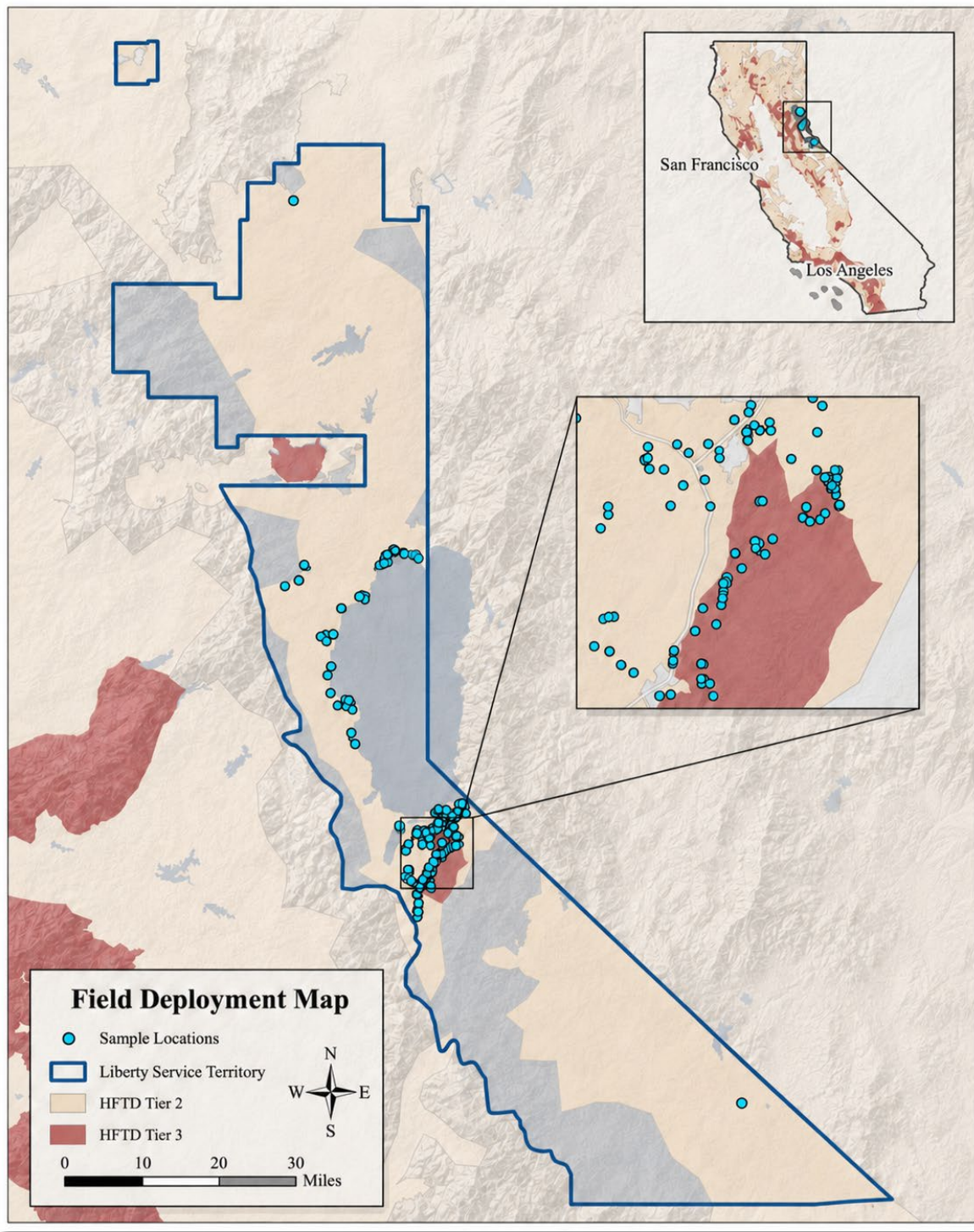
BVNA utilized random sampling for Liberty Utilities based upon a simplified version of Cochran's Sample Size Formula. Utilization of this formula helps determine the appropriate sample size required to achieve a desired level of precision and confidence in the results – this ensures that the sample is representative of the larger population. By specifying a confidence level for the EC's individual initiatives based upon historical trends and data, mainly previous year's validation rates, the conclusions drawn from the sample data have a higher degree of statistical confidence. This confidence rate ranged from 85% and 95%, and if the previous year's validation rate fell outside of this range, the low or high end was utilized. For example, if the prior year sample validation rate was 96%, then 95% was used, if the previous year sample validation rate was 84%, then 85% was used. If no information on the prior year's sample validation rate exists, then 90% was used, unless other factors influenced that determination.

Whether or not an initiative was classified as Focus or non-Focus also affected the number of samples required for a given initiative. For Focus Initiatives, the margin of error (MOE) was set at 5% and for non-Focus Initiatives, the MOE was set at 10%. Although there is only a 5% difference between these two MOEs, the difference in sample size produced when utilizing these two MOE values is quite significant. As the margin of error *increases*, the required sample size decreases because a larger margin of error allows for *more* variability in the sample, requiring fewer samples to achieve the desired level of precision. As the margin of error *decreases*, the opposite happens because a smaller margin of error allows for *less* variability in the sample, requiring more samples to achieve the desired level of precision. Therefore, Focus Initiatives require more sampling than non-Focus Initiatives.

Once the total number of samples was calculated for each initiative, the IE determined how many samples should come from non-HFTD, HFTD Tier 2, and HFTD Tier 3 areas. Due to HFTD-Tier 3 areas posing the most significant threat to wildfire ignition risk, it was determined that 70% of the sampling would occur in these areas, while 20% of sampling would occur in HFTD Tier 2 areas, and the remaining 10% would occur in non-HFTD areas. If a certain initiative did not reside within a HFTD Tier 3 area, then the sampling number would be drawn from a HFTD Tier 2 area;

if an initiative did not reside within either a HFTD Tier 3 or 2 area, then all samples were drawn from the non-HFTD area. An additional 25% of samples were identified to be used in the case that any of the primary samples were unusable or inaccessible.

Figure 1: Overview of Field Areas Sampled



4. REVIEW OF INITIATIVES ACROSS WMP CATEGORIES: IMPLEMENTATION AND FUNDING

Table 5: WMP Initiative Category Initiative Summary

WMP Initiative Category	No. of Focus and Field Verifiable Initiatives	No. of Focus and Non-Field Verifiable Initiatives	No. of Non-Focus and Field Verifiable Initiatives	No. of Non-Focus and Non-Field Verifiable Initiatives
Grid Design, Operations, and Maintenance	4	5	2	11
Vegetation Management and Inspections	1	2	0	10
Situation Awareness and Forecasting	0	1	0	5
Emergency Preparedness	0	0	0	6
Community Outreach and Engagement	0	0	0	3

Funding Evaluation Methodology

The IE employed a comprehensive approach to evaluate funding compliance for each initiative in the WMP. The funding methodology approach included the following:

Budget Baseline Establishment: The IE established a baseline for planned expenditures by thoroughly reviewing budget information documented in Liberty’s approved 2025 WMP filing. These planned budget figures were cross verified against Liberty’ officially reported data, specifically examining the EOY Report 2025 Table 11 which took precedence if any discrepancies were noted.

Actual Expenditure Verification: Actual financial expenditures reported by Liberty in their April 2026 EC AIR Table 5 Finance for Expense and Capital were compared against established WMP budget baselines.

Variance Analysis: The IE calculated the absolute percent differences for each initiative by applying the formula as required by Energy Safety guidelines. These calculations were conducted for every initiative, generating detailed variance data for further review and analysis.

Threshold Application: A predefined threshold of 10% absolute percent difference was applied to systematically identify initiatives that required deeper review.

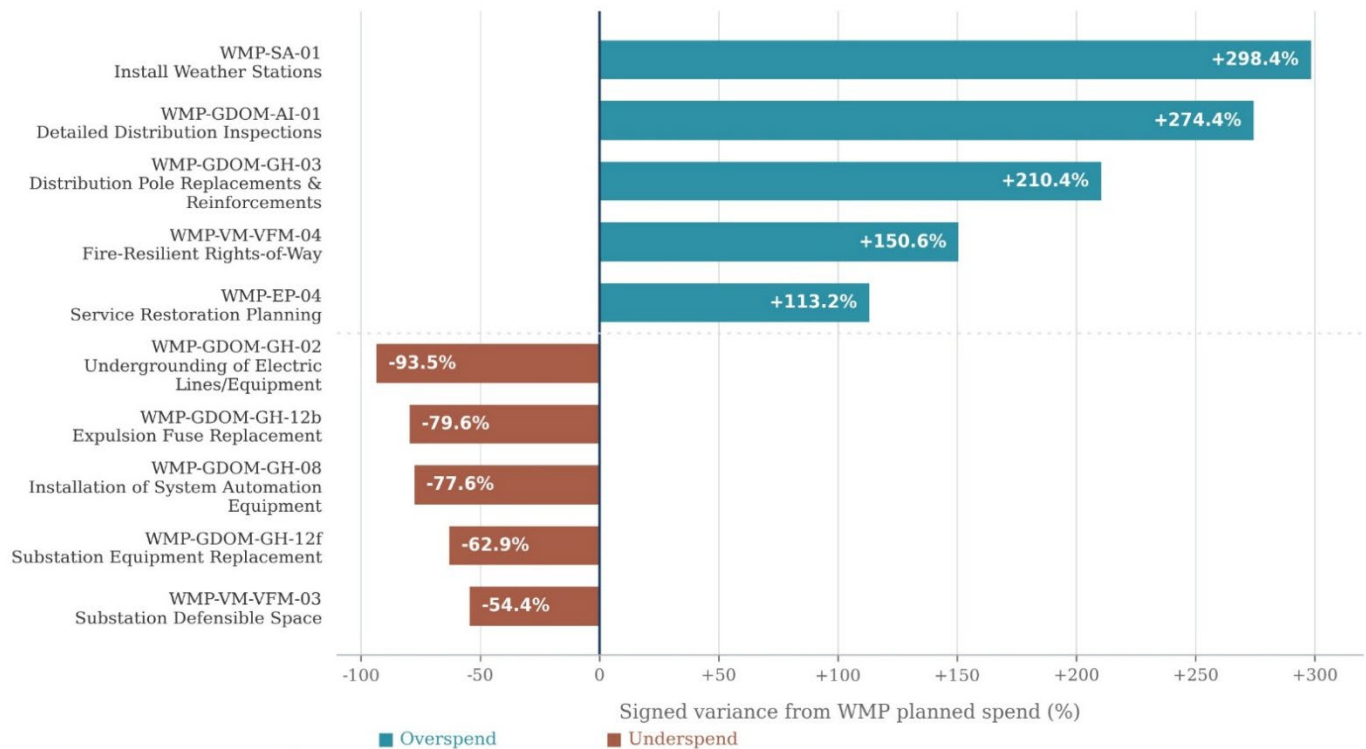
Supporting Documentation Review: For initiatives exceeding the established 10% variance threshold, the IE requested additional supporting documentation and detailed explanations from Liberty. If Liberty’s rationale provided in the AIR was insufficient or incomplete, the IE explicitly asked for further documentation as necessary to achieve clarity and validate the reasoning behind the variances.

Detailed Analysis and Reporting: The IE documented any funding discrepancies identified during the evaluation, provided accurate corrected values, and analyzed the underlying causes for each variance, as detailed in Section 4 of this report and the top five (5) positive and negative variances as summarized in Figure 2.

Figure 2: Top 5 Positive & Negative Variance by Initiative (%)

Figure 2: Top 5 Positive and Negative Budget Variances by Initiative (%)

Implementation Year 2025 | Signed variance = (actual minus planned) / WMP planned spend



Note: Positive values indicate actual spend above WMP planned spend; negative values indicate actual spend below WMP planned spend. Ranking excludes zero-plan items and zero-actual items where costs were reclassified or coded outside AIR Table 5.

4.1 GRID DESIGN, OPERATIONS, AND MAINTENANCE

The Initiative Summary Table is populated from the 2025 WMP, Table 1 of the 2025 QDR4, and the 2025 EC AIR. Initiative targets come from the WMP, while EC Claimed Progress and Status are sourced from the EC AIR, with Table 1 of the 2025 QDR4 as a secondary source when EC AIR data is unavailable.

4.1.1 Initiative Summary Table

Table 6: Initiative Summary Table (Spend in Thousand \$)

Initiative Number, WMP Section Number, and Name	WMP – Initiative Target	EC-Claimed Progress	EC-Claimed Initiative Status	Sample Size ¹	Sample Validation Rate (%) ^{2 3}	Verification Method	IE Finding on Initiative (Initiative Validation Rate) ^{4 5}	WMP – Planned Spend (\$)	EC-Claimed Actual Spend (\$ and % from budget)	Satisfied Risk Reduction Goal?
WMP-GDOM-AI-01, 8.1.3.1, Detailed Inspections of Distribution Lines & Equipment	260.90 Circuit Miles	275.20 Circuit Miles	Exceeded Target	138 Asset Points ⁶	100%	IE_FrontloadDataRequest.gdb (Geodatabase File) Asset Inspection Findings_2025 AI-01 (Frontload Data) 138 Inspection Records Meyers_3500_Pole Detailed Base Sample (DR015.b)	105%	\$500	\$1,871.80 (274.4%)	No Goal Provided
WMP-GDOM-AI-02, 8.1.3.2, Intrusive Pole Inspections	2,411 Poles	2,686 Poles	Exceeded Target	132 Poles	100%	Liberty_Intrusive Data_10.31.25 (Frontload Data) 132 Inspection Records AI-02 Example PDF Report (DR016)	117% ⁷	\$175	\$159.72 (-8.7%)	No Goal Provided
WMP-GDOM-AI-03, 8.1.3.3, Patrol Inspections of Distribution Lines & Equipment	540.90 Circuit Miles	585.70 Circuit Miles	Exceeded Target	25 Asset Points ⁶	100%	IE_FrontloadDataRequest.gdb (Geodatabase File) Asset Inspection Findings_2025 AI-03 (Frontload Data) 25 Inspection Records Stateline 3101 Pole Report (DR017/.b)	108%	\$150	\$72.93 (-51.4%)	No Goal Provided
WMP-GDOM-AI-04, 8.1.3.4, Other Discretionary Inspections of Distribution Electric Lines and Equipment	1 Circuit Mile	2.24 Circuit Miles	Exceeded Target	2 Circuit Miles	0%	Drone Flight Log (Frontload Data) 2025 Drone Inspection Flight Log Final (DR018)	0%	\$150	\$0 (-100%)	No Goal Provided

¹ N/A in the “Sample Size” column indicates that no target was provided by the EC, or the target was qualitative and did not have a sampling component.

² The Sample Validation Rate is determined by taking the number of samples validated by the IE and dividing it by the total sampling request.

³ N/A in the “Sample Validation Rate” column indicates that no sampling was reviewed; therefore, no validation rate was applied.

⁴ The Initiative Validation rate is determined by multiplying the EC-Claimed amount (unless otherwise noted) by the Sample Validation Rate (%) then dividing by the WMP Initiative Target.

⁵ Energy Safety’s Implementation Year 2025 IE AIR Outline establishes an Initiative Validation Rate of ≥95% to be considered validated.

⁶ The sampling Population is based on the total number of asset points provided by Liberty rather than the target unit circuit mileage.

⁷ Liberty claimed 2,686 pole inspections in the 2025 EC AIR, however, the data provided indicates that 2,829 pole inspections occurred in 2025, resulting in an 117% initiative validation rate. (2,829 * 1 / 2,411 = 1.173 * 100 = 117.3%) See Section 4.1.2.1, Initiative Review for GDOM-AI-02.



Initiative Number, WMP Section Number, and Name	WMP – Initiative Target	EC-Claimed Progress	EC-Claimed Initiative Status	Sample Size ¹	Sample Validation Rate (%) ^{2, 3}	Verification Method	IE Finding on Initiative (Initiative Validation Rate) ^{4, 5}	WMP – Planned Spend (\$)	EC-Claimed Actual Spend (\$ and % from budget)	Satisfied Risk Reduction Goal?
WMP-GDOM-AI-05, 8.1.3.5, Quality Assurance / Quality Control of Inspections	12% of Detailed Inspections 1,304 Inspections ⁸	12% Completion 1,603 Inspections ⁹	Exceeded Target	34 Inspection Audits	100%	GDOM-AI-05 QAQC Of Inspections List (Frontload Data) Kings Beach 5200 Pole Sample GDOM-AI-05 Base Sample Request (DR019)	123% ⁹	\$30	\$0 (-100%)	No Goal Provided
WMP-GDOM-AI-06, 8.1.3.6, Substation Inspections	42 Substations	60 Substations	Exceeded Target	22 Substations	100%	IE_FrontloadDataRequest.gdb (Geodatabase File) Substation Inspections_2025 AI-06 (Frontload Data)	157% ¹⁰	\$45	\$0 (-100%)	No Goal Provided
WMP-GDOM-GH-01, 8.1.2.1, Covered Conductor Installation	2.68 Circuit Miles	3.50 Circuit Miles	Exceeded Target	3.5 Circuit Miles	100%	IE_FrontloadDataRequest.gdb (Geodatabase File) (Frontload Data) Field Inspections	131%	\$7,640	\$5,3252.32 (-29.9%)	No Goal Provided
WMP-GDOM-GH-02, 8.1.2.2, Undergrounding of Electric Lines and/or Equipment	0.40 Circuit Miles	0.30 Circuit Miles	Exceeded Target	0.30 Circuit Miles	100%	IE_FrontloadDataRequest.gdb (Geodatabase File) Undergrounding_2025 GH-02 (Frontload Data) Field Inspections	75%	\$9,100	\$591.70 (-93.5%)	No Goal Provided
WMP-GDOM-GH-03, 8.1.2.3, Distribution Pole Replacements and Reinforcements	400 Poles	1,038 Poles	Exceeded Target	153 Poles	100%	IE_FrontloadDataRequest.gdb (Geodatabase File) (Frontload Data) Field Inspections	260%	\$5,000	\$15,520.37 (210.4%)	No Goal Provided
WMP-GDOM-GH-04, 8.1.2.4, Transmission Pole/Tower Replacements and Reinforcements	N/A	N/A	N/A	N/A	N/A	N/A	Not Applicable	\$0	\$0	No Goal Provided
WMP-GDOM-GH-06, 8.1.2.6, Emerging Grid Hardening Technology Installations & Pilot Process	N/A	Target Delayed	Completed	N/A	N/A	N/A	Not Applicable	\$0	\$0	No Goal Provided
WMP-GDOM-GH-08, 8.1.2.8, Installation of System Automation Equipment	4 Reclosers	6 Reclosers	Exceeded Target	6 Reclosers	100%	Field Inspections Recloser Locations & Test Reports (DR026)	150%	\$1,200	\$268.56 (-77.6%)	No Goal Provided
WMP-GDOM-GH-12a, 8.1.2.12, Tree Attachment Removals	60 Tree Attachments	78 Tree Attachments	Exceeded Target	50 Tree Attachments	100%	GDOM-GH-12a Tree Attachments List (Frontload Data) 50 Tree Attachment Records (DR028)	130%	\$1,102	\$1,066.70 (-3.2%)	No Goal Provided

⁸ The target is derived from 12% of the number of inspections conducted under AI-01 (7,928 inspections) and AI-02 (2,939 inspections), resulting in a target of 1,304 inspections (10,867 * .12 = 1,304.4).

⁹ Data provided by Liberty indicated that 1,603 QA/QC inspections were conducted in 2025, leading to a 14.7% completion rate (1,603 / 10,867 = .1475 * 100 = 14.75%) resulting in an 123% initiative validation rate (1,603 * 1 / 1,304 = 1.229 * 100 = 122.9%). See Section 4.1.2.1, Initiative Review for GDOM-AI-05.

¹⁰ Liberty claimed 60 substation inspections in the 2025 EC AIR, however, the data provided indicates that 66 substation inspections occurred in 2025, resulting in an 157% initiative validation rate. (66 * 1 / 42 = 1.571 * 100 = 157.1%) See Section 4.1.2.1, Initiative Review for GDOM-AI-06.



Initiative Number, WMP Section Number, and Name	WMP – Initiative Target	EC-Claimed Progress	EC-Claimed Initiative Status	Sample Size ¹	Sample Validation Rate (%) ^{2, 3}	Verification Method	IE Finding on Initiative (Initiative Validation Rate) ^{4, 5}	WMP – Planned Spend (\$)	EC-Claimed Actual Spend (\$ and % from budget)	Satisfied Risk Reduction Goal?
WMP-GDOM-GH-12b, 8.1.2.12, Expulsion Fuse Replacement	500 Fuses Replaced	907 Fuses	Exceeded Target	120 Fuses	100%	IE_FrontloadDataRequest.gdb (Geodatabase File) (Frontload Data) Field Inspections	181%	\$2,000	\$408.29 (-79.6%)	No Goal Provided
WMP-GDOM-GH-12c, 8.1.2.12, Animal Guards	None Planned	2 Animal Guards	Exceeded Target	2 Animal Guards	100%	IE_FrontloadDataRequest.gdb (Geodatabase File) (Frontload Data) Three Animal Guard Photos (DR030)	100% ¹¹	\$0	\$117.90 (100%)	No Goal Provided
WMP-GDOM-GH-12e, 8.1.2.12, Open Wire/Grey Wire	5.24 Circuit Miles	9.17 Circuit Miles	Exceeded Target	9 Circuit Miles	100%	IE_FrontloadDataRequest.gdb (Geodatabase File) (Frontload Data) 9.17 Circuit Miles of Open/Grey Wire Records (DR031)	175%	\$3,000	\$1,581.30 (-47.3%)	No Goal Provided
WMP-GDOM-GH-12f, 8.1.2.12, Substation Equipment Replacement	1 Substation	1 Substation	Met Target	1 Substation	100%	Substation Equipment Replacement Log Stateline Fence Pictures QA Example (Frontload Data)	700% ¹²	\$608	\$225.21 (-63.0%)	No Goal Provided
WMP-GDOM-GO-01, 8.1.8.1, Equipment Settings to Reduce Wildfire Risk	7 Circuits Enabled	16 Circuits Enabled	Met Target	14 Circuits Enabled	100%	List of 16 Relays and Test Results 16 Test Reports (Frontload Data)	229%	\$500	\$712 (42.4%)	No Goal Provided
WMP-GDOM-GO-02, 8.1.8.2, Grid Response Procedures and Notifications	No Target Provided	N/A	N/A	N/A	N/A	Call Browser Outage Process Flow (Frontload Data)	100%	\$0	\$0	No Goal Provided
WMP-GDOM-GO-03, 8.1.8.3, Personnel Work Procedures & Training in Conditions of Elevated Fire Risk	No Target Provided	N/A	N/A	N/A	N/A	2025 Annual FPP Training Invite & Roster VM FPP Sign-In Sheet Fire Refresher PPT Tailboard Briefing Checklist (Frontload Data)	100% ¹³	\$5	\$0 (-100%)	No Goal Provided
WMP-GDOM-GO-05, 8.1.5, Asset Management and Inspection Enterprise System	No Target Provided	N/A	N/A	N/A	N/A	Liberty GDOM-GO-05 SME Interview 03.17.26	100% ¹⁴	\$0	\$0	No Goal Provided
WMP-GDOM-MR-01, 8.1.4, Equipment Maintenance and Repair	No Target Provided	N/A	N/A	34	100%	Equipment Maintenance and Repair List (Frontload Data) 34 Maintenance and Repair Records (DR037)	100% ¹⁵	\$500	\$0 (-100%)	No Goal Provided

¹¹ Refer to Section 4.1.2.1, Initiative Review for GDOM-GH-12c for more information on how the initiative was validated.

¹² Liberty claimed 1 substation equipment replacement in the 2025 EC AIR, however, the data provided indicates that 7 substation equipment replacements occurred in 2025, resulting in a 700% initiative validation rate. (1 * 1 / 1 = 7 * 100 = 700%) See Section 4.1.2.1, Initiative Review for GDOM-GH-12f.

¹³ Refer to Section 4.1.2.1, Initiative Review for GDOM-GO-03 for more information on how the initiative was validated.

¹⁴ Refer to Section 4.1.2.1, Initiative Review for GDOM-GO-05 for more information on how the initiative was validated.

¹⁵ Refer to Section 4.1.2.1, Initiative Review for GDOM-MR-01 for more information on how the initiative was validated.

4.1.2 Written Detail for Initiatives

4.1.2.1 Initiative Review – Findings & Method

WMP-GDOM-AI-01 – 8.1.3.1 Detailed Inspections of Distribution Lines & Equipment - Focus and Non-Field Verifiable

WMP-GDOM-AI-01 outlines Liberty’s detailed inspections of distribution and transmission lines and equipment performed in accordance with GO 165 guidelines. Liberty did not provide a risk reduction goal for this initiative. This program mitigates the risk of equipment failure by identifying aging and deteriorating equipment in the field. Equipment failure can lead to electrical system faults and has the potential to cause ignition events. Qualified electrical workers (QEWs) identify issues in the field that need repair, and subsequent work orders are generated to address the issues. These inspections run on a 5-year cycle where 20% of the system is inspected annually.

According to the 2025 Q4 QDR and the 2025 EC AIR, Liberty exceeded its target goal of inspecting 260.90 circuit miles claiming that they inspected 275.20 circuit miles. In support of WMP-GDOM-AI-01, Liberty was asked to provide a list for all the completed detailed inspections of distribution electric lines and equipment in 2025. The utility responded with an Excel spreadsheet titled “Asset Inspection Findings_2025 AI-01” which contained 46,290 inspection records with Record ID, Inspection Date, Priority, Repair Date, HFTD, Line Type, Latitude, and Longitude. Liberty also provided an Excel spreadsheet titled “WMP-GDOM-AI-01 Detailed Miles Inspected Table” which was verified to show that 275.20 miles were inspected.

In LU_DR015, the IE requested that Liberty provide PDF inspection reports for a sample of 138 detailed inspections of distribution lines and equipment which consisted of 14 inspections from non-HFTD, 27 from Tier 2 - HFTD, and 97 from Tier 3 – HFTD. Liberty stated that this was not a reasonable request as the process to provide these reports was manual and not realistic in the given timeframe. The IE opted to have Liberty provide a sample inspection report and an Excel export of the requested sampling data.

A PDF of Meyers 3500 circuit, pole 135451 was provided and utilized to verify that the data contained in the spreadsheet matched the data captured in the inspections. Upon comparing the information in this PDF with the corresponding item in the spreadsheet provided, the data was consistent which verified that the data entry in the spreadsheet matched the data entry in the PDF inspection report. The IE then reviewed all other requested sampling on the spreadsheet and identified no issues or discrepancies.

Based on this analysis, the documentation provided, and sampling verification, the IE has validated this initiative.

Table 7: Detailed Inspections of Distribution Lines & Equipment

2025 Target	2025 EC AIR	2025 Q4 QDR	Frontload Data & DR015/.b Response	Initiative Validation Rate
260.90 Circuit Miles	275.20 Circuit Miles	275.20 Circuit Miles	46,290 Points/ 275.20 Circuit Miles	105%

WMP-GDOM-AI-02 – 8.1.3.2 Intrusive Pole Inspections - Focus and Non-Field Verifiable

WMP-GDOM-AI-02 outlines Liberty’s intrusive pole inspections performed in accordance with GO 165 guidelines. Liberty did not provide a risk reduction goal for this initiative. This program aims to identify deteriorating poles and to ensure that they are tested and treated before they fail, significantly reducing safety risks to the system itself and the public. The program also helps to extend the lifespan of existing poles and identifies those that need to be replaced.

According to the 2025 Q4 QDR and the 2025 EC AIR, Liberty exceeded its target goal of inspecting 2,411 poles claiming that they inspected 2,686 poles. In support of WMP-GDOM-AI-02, Liberty was asked to provide a list for all the completed intrusive pole inspections in 2025. The utility responded with an Excel spreadsheet titled “Liberty_Intrusive Data_10.31.25” which contained sheets titled “Intrusive Inspection Data” and “Rejected Pole Data.” 30 poles were rejected and contained information pertaining to the defect identified. 80 poles were identified as either having no pole at the location, duplicate, customer owned pole, or an accidental added point. 2,829 poles were marked as complete and of these there was 2,789 unique pole ID numbers.

In LU_DR016, the IE requested that Liberty provide PDF inspection reports for a sample of 132 intrusive pole inspections which consisted of 13 inspections from non-HFTD, 26 from Tier 2 - HFTD, and 93 from Tier 3 – HFTD. Liberty stated that this was not a reasonable request as the process to provide these reports was manual and not realistic in the given timeframe. The IE opted to have Liberty provide a sample inspection report and an Excel export of the requested sampling data.

A PDF sample of pole 192895 was provided which was utilized to verify that the data contained in the spreadsheet matched the data captured in the inspections. Upon comparing the information in this PDF with the corresponding item in the spreadsheet provided, the data was consistent which verified that the data entry in the spreadsheet matched the data entry in the PDF inspection report. The IE then reviewed all other requested sampling on the spreadsheet and identified no issues or discrepancies.

Based on this analysis, the documentation provided, and sampling verification, the IE has validated this initiative.

Table 8: Intrusive Pole Inspections

2025 Target	2025 EC AIR	2025 Q4 QDR	Frontload Data & DR016 Response	Initiative Validation Rate
2411 Poles	2686 Poles	2686 Poles	2,829 Inspections 30 Poles Rejected 2,789 Unique Poles	117%

WMP-GDOM-AI-03 – 8.1.3.3 Patrol Inspections of Distribution Electric Lines & Equipment – Non-Focus and Non-Field Verifiable

WMP-GDOM-AI-03 outlines Liberty’s patrol inspection of distribution lines and equipment. Liberty did not provide a risk reduction goal for this initiative. These inspections are performed throughout Liberty’s service territory in accordance with GO 165 and occur on an annual basis. All circuits are inspected by this initiative, excluding any circuit that is undergoing a detailed inspection in the same year as outlined in initiative WMP-GDOM-AI-01. Issues with overhead structures or obvious hazards that impact the safety and reliability of the system are identified during these inspections.

According to the 2025 Q4 QDR, Liberty exceeded its target goal of inspecting 540.9 circuit miles claiming that they inspected 585.7 circuit miles. In support of WMP-GDOM-AI-03, Liberty was asked to provide a list for all the completed patrol inspections of distribution electric lines and equipment in 2025. The utility responded with an Excel spreadsheet titled “Asset Inspection Findings_2025 AI-03” which contained 85 inspection records with Record ID, Inspection Date, Priority, Repair Date, HFTD, Line Type, Latitude, and Longitude. This response shows the number of actual points/assets that were inspected, not the circuit miles that would be associated with these points/assets. Liberty also provided an Excel spreadsheet titled “WMP-GDOM-AI-03 Patrol Circuit Lengths Table” that verified that 585.70 circuit miles of inspections were completed by circuit.

In LU_DR017, the IE requested that Liberty provide PDF inspection reports for a sample of 25 patrol inspections of distribution electric lines and equipment consisting of 2 inspections from non-HFTD, 21 from Tier 2 - HFTD, and 2 from Tier 3 – HFTD. Liberty responded with an Excel spreadsheet showing 23 completed patrol inspections and their status.

A PDF of Stateline 3101 circuit, pole 45096 was provided which was utilized to verify that the data contained in the spreadsheet matched the data captured in the inspections. Upon comparing the information in this PDF with the corresponding item in the spreadsheet provided, the data was consistent. The IE reviewed all other requested sampling and identified no issues or discrepancies.

Based on this analysis, the documentation provided, and sampling verification, the IE has validated this initiative.

Table 9: Patrol Inspections of Distribution Electric Lines & Equipment

2025 Target	2025 EC AIR	2025 Q4 QDR	Frontload Data & DR017/.b Response	Initiative Validation Rate
540.9 Circuit Miles	N/A	585.7 Circuit Miles	85 Asset Inspections 585.7 Circuit Miles	108%

WMP-GDOM-AI-04 – 8.1.3.4 Other Discretionary Inspections of Distribution Electric Lines & Equipment – Focus and Non-Field Verifiable

WMP-GDOM-AI-04, as outlined in Liberty’s 2023-2025 WMP, plans to utilize LiDAR, infrared technology, covered conductor inspections, and drones for discretionary inspections to enhance asset management. Liberty did not specify a risk reduction goal for this initiative.

According to the 2025 Q4 QDR and 2025 EC AIR, Liberty exceeded its target goal of inspecting 1.0 circuit mile claiming that they inspected 2.24 circuit miles. In support of WMP-GDOM-AI-04, Liberty was asked to provide a list for all completed other discretionary inspections of distribution electric lines and equipment in 2025. The utility responded with an Excel spreadsheet titled “Liberty_Intrusive Data_10.31.25” showing 2,939 inspection records, the same data provided for AI-02, therefore not applicable to this initiative. Liberty also provided email correspondence between the drone pilot and the Liberty Senior Manager of Operations, subject “Drone flight log” that detailed a total of 2.24 miles flown through October 28, 2025.

In LU_DR018, the IE requested that Liberty provide PDF inspection reports for the 2.24 circuit miles of inspections that place prior to October 28, 2025. Liberty provided an Excel spreadsheet titled “2025 Drone Inspection Flight Log Final” which shows that drone inspections were completed on seven different dates in September and October 2025. The total flight miles in this data were 4.46 and total flight time was 6 hours and 35 minutes. The same pilot in the email correspondence is listed as the pilot in this spreadsheet. However, Liberty did not provide PDF inspection reports for review or context if these records are available. Therefore, the IE is unable to validate the sampling data.

Based on this analysis, the documentation provided, and sampling verification, the IE has not validated this initiative due to the absence of inspection reports or explanation thereof. The IE has reasonable assurance that Liberty did conduct *at least* 2.24 circuit miles of drone inspections, however, the absence of the requested inspection reports and the discrepancy in the data does not enable the IE to validate this initiative. Liberty should ensure recordkeeping is accurate amongst different datasets and provide inspection findings on the excel export or produce the requested individual inspection reports/findings for the associated flights.

Table 10: Other Discretionary Inspections of Distribution Electric Lines & Equipment

2025 Target	2025 EC AIR	2025 Q4 QDR	Frontload Data & DR018 Response	Initiative Validation Rate
1.0 Circuit Miles	2.24 Circuit Miles	2.24 Circuit Miles	2.24 Circuit Miles 4.46 Circuit Miles	0%

WMP-GDOM-AI-05 – 8.1.3.5 Quality Assurance/Quality Control of Inspections – Non-Focus and Non-Field Verifiable

The EC conducts its quality assurance/quality control of inspections as necessary to promote system reliability and the safe operation of the EC's electric facilities. Overhead facilities are to meet the requirements of GO 95 and underground facilities are to meet the requirements of GO 128. When issues are found during inspections, the level of severity shall be included in the inspection documentation so that the timing for corrective action can be determined. The 2023-2025 WMP set a target to complete quality assurance/quality control on 12% of detailed inspections in 2025 with a QA/QC pass rate target of 90%. The EC did not provide a risk reduction goal for this initiative.

The EC stated a goal of performing quality assurance/quality control on 12% of detailed inspection for 2025 in the WMP and according to the 2025 EC AIR, claimed to have completed 1,603 quality assurance/quality control of inspections in total. Based upon documentation provided by the EC in response to the Frontload Request, the EC completed 12% QA/QC of inspections in 2025. The total number of detailed inspections completed in 2025 from GDOM-AI-01 and GDOM-AI-02 was 7,928 and 2,939, respectively. The number of individual QA/QC records from the frontload data spreadsheet was 1,603. When this number was divided by the total to obtain a percentage the resulting value was 14.7%. This is greater than the 12% target (1,304 inspections) set by the EC.¹⁶

The IE requested a total of 34 samples in DR019, 30 from HFTD Tier 2 and four from non-HFTD. Due to file size and personnel resource allocation, the EC requested to be allowed to submit an example PDF inspection report for one of the samples along with a spreadsheet of the full list of samples containing all the information that would be in the respective PDF reports. The IE has provisionally allowed this method of sample delivery and verification.

A PDF of Kings Beach 5200 circuit Pole 189308 inspection report was provided as a reference. Upon comparing the information in this PDF with the corresponding row in the provided spreadsheet, the data was consistent. Fillable entries in the PDF report aligned with column headers in the spreadsheet. Of the 34 samples, 33 were either marked as Pass or Repaired. There was one Level 3 inspection finding at MEY3300 Underground (UG) Transformer (Asset ID 109585); this

¹⁶ The target is derived from 12% of the number of inspections conducted under AI-01 (7,928 inspections) and AI-02 (2,939 inspections), resulting in a target of 1,304 inspections ($10,867 * .12 = 1,304.4$).

instance does not invalidate the sample as, per the WMP, Level 3 findings have a 60-month remediation period. Therefore, the due date for remediation of the MEY3300 UG Transformer is 2030. Only three (3) of the samples provided were from non-HFTD because the EC only performed three (3) QA/QC inspections in non-HFTD.

Based on this analysis, the documentation provided, and sampling verification, the IE has validated this initiative.

Table 11: Quality Assurance/Quality Control of Inspections

2025 Target	2025 EC AIR	2025 Q4 QDR	Frontload Data & DR019 Response	Initiative Validation Rate
12% of detailed inspections	1,603 detailed inspections	1,603 detailed inspections	14.7% of detailed inspections	123%

WMP-GDOM-AI-06 – 8.1.3.6 Substation Inspections– Non-Focus and Non-Field Verifiable

The EC conducts its substation inspections in accordance with its current GO 174 Substation Inspection Plan. Substation inspections can identify issues before they become serious problems. Most substations that are accessible year-round are inspected on a quarterly basis; substations that are not accessible for normal daily operations are inspected on an annual basis. The primary risk to be mitigated by substation inspection is catastrophic failure of equipment leading to ignition of nearby vegetation. The 2023-2025 WMP set a target to complete 42 inspections in 2025. The EC did not provide a risk reduction goal for this initiative.

The EC currently operates 12 substations. Of these substations, one (1) is in HFTD Tier 3, nine (9) are in HFTD Tier 2, and two (2) are in non-HFTD. Based upon documentation provided by the EC in response to the Frontload Request, the EC completed 66 inspections throughout 2025.

The EC stated a goal of 42 substation inspections for 2025 in the WMP and according to the 2025 EC AIR, claimed to have completed 60 substation inspections in total. The documentation provided shows that 66 inspections were completed. This value assumes that Kings Beach Diesel substation is, for all intents and purposes, the same site as the Kings Beach substation. If these are distinct and separate substations, documentation supports a total of 69 inspections. These numbers were determined by filtering the data by unique substation and date combinations. The EC has provided sufficient documentation to demonstrate that they achieved the target goal of 42 substation inspections.

The IE requested a total of 22 substation inspection reports in DR020. The EC claimed all inspection data was provided in the Frontload request. The data columns provided in the Frontload spreadsheet follow a similar trend to other initiatives where the EC provided one (1) sample PDF report and spreadsheet data for the remainder. That is, the spreadsheet data columns include, but are not limited to, Asset ID, Substation, Feeder/Yard, Date, Inspector, Lat/Lon, and Inspection

results. Where an interior inspection noted a deficiency, notes describing the deficiency were included.

Based on this analysis, the documentation provided, and sampling verification, the IE has validated this initiative.

In future cycles, additional context could be provided describing how the EC determines the number of inspections reported. For example, including information about which substations are inspected quarterly versus annually would allow the IE to better assess the frequency of inspections being performed. Additionally, there appeared to be discrepancies between the lat/lon of inspections performed on the same substation in different months. Consistent reporting of inspection locations would be beneficial for internal recording and external verification.

Table 12: Quality Assurance/Quality Control of Inspections Summary

2025 Target	2025 EC AIR	2025 Q4 QDR	Frontload Data & DR020 Response	Initiative Validation Rate
42 substation inspections	60 substation inspections	60 substation inspections	66 substation inspections	157% ¹⁷

WMP-GDOM-GH-01 – 8.1.2.1 – Covered Conductor Installation – Focus & Field Verifiable

Covered conductor installation is intended to reduce wildfire ignition risk by replacing bare overhead conductors with insulated covered conductors, reducing exposure to faults caused by foreign-object contact, vegetation contact, and conductor-to-conductor contact during wind events in high fire-risk areas. As described in Liberty's 2023-2025 WMP, Section 8.1.2.1, Liberty uses covered conductor installation as a grid hardening activity supporting wildfire mitigation and system reliability. Liberty's 2025 target for this initiative was to install 2.68 circuit miles of covered conductor. The WMP target was expressed as an installation target and did not include a quantified initiative-specific risk-reduction target.

Liberty reported completion of 3.5 circuit miles of covered conductor in 2025, exceeding the 2.68-circuit-mile target. Liberty's 2025 AIR (Table 4) and 2025 Q4 QDR both reported this result as 3.5 circuit miles. In its frontloaded data response, Liberty provided consolidated GIS data, project as-builts, and completion records identifying the reported work across two installation segments: Fallen Leaf D on Circuit MEY3400 and Sorensen's Tap A on Circuit MULLER1296.

Because Liberty's reported field population consisted of two installation segments, the IE reviewed the full population rather than applying Cochran-based statistical sampling, consistent with the engagement sampling methodology for populations of fifteen or fewer units. No calibration or alternate sample allotment was required.

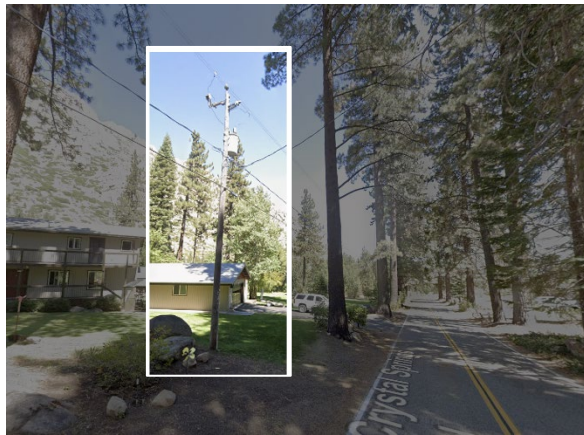
¹⁷ Liberty claimed 60 substation inspections in the 2025 EC AIR, however, the data provided indicates that 66 substation inspections occurred in 2025, resulting in an 157% initiative validation rate. ($66 * 1 / 42 = 1.571 * 100 = 157.1\%$)

The IE conducted field observations across both reported segments, covering the full 3.5 circuit miles of reported installation. The IE reviewed Liberty's GIS data, as-built drawings, and completion records, and captured geo-referenced photographs and 360-degree video with GPS telemetry to corroborate segment location, route extent, conductor installation, and alignment with the reported GIS coordinates and as-built drawings.

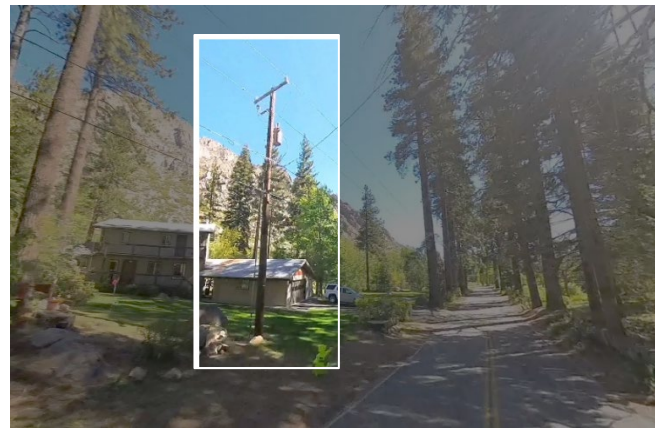
The IE confirmed that covered conductor installation was completed across both inspected segments and that the field-observed segment locations corresponded to Liberty's reported 2025 scope. Both segments met the initiative criteria, yielding a Sample Validation Rate of 100 percent. Applying the Initiative Validation Rate formula, the Sample Validation Rate multiplied by Liberty-reported completion divided by the WMP target, the Initiative Validation Rate is 131 percent, calculated as $100 \text{ percent} \times 3.50 / 2.68$. The result exceeds the 95 percent validation threshold. The initiative is Validated.

The IE also reviewed the inspected segments for workmanship, location accuracy, and correspondence between completed work and Liberty's reported 2025 scope. The field review identified no exceptions. Representative field photographs are provided in Figure 3: Example Covered Conductor Installation Field Images.

Figure 3:
Example of Covered Conductor Installation Field Images



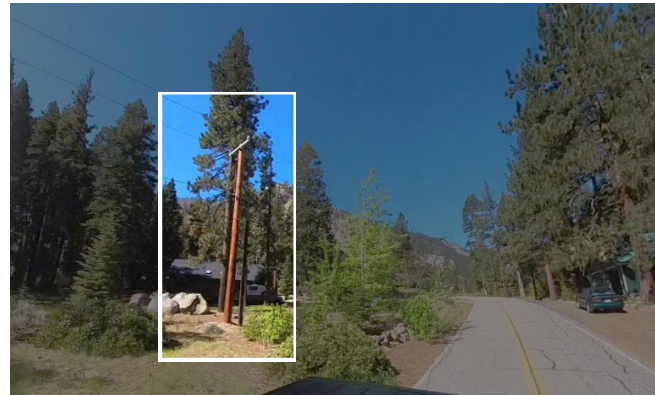
Sorensen's Tap A Muller1296
September 2024 Google Earth
38°46'02.4"N 119°50'29.5"W



Sorensen's Tap A Muller1296
May 2026 Covered Conductor Installation
38°46'02.4"N 119°50'29.5"W



Sorensen's Tap A Muller1296
September 2024 Google Earth
38°46'00.3"N 119°50'36.0"W



Sorensen's Tap A Muller1296
May 2026 Covered Conductor Installation
38°46'00.3"N 119°50'36.0"W

Based on this analysis, the documentation provided, and the field-sample inspections, the IE has validated this initiative.

Table 13: Covered Conductor Installation

2025 Target	2025 EC AIR	2025 Q4 QDR	Frontload Data Response	Initiative Validation Rate
2.68 Circuit Miles	3.5 Circuit Miles	3.5 Circuit Miles	3.5 Circuit Miles	131%

WMP-GDOM-GH-02 – 8.1.2.2 – Undergrounding of Electric Lines and/or Equipment – Focus & Field Verifiable

Undergrounding of electric lines and equipment is intended to reduce wildfire ignition risk by removing overhead conductors and equipment from the environment, eliminating exposure to vegetation contact, foreign-object contact, and conductor failure as ignition sources, and additionally mitigating tree-fall-in risk. As described in Liberty's 2023-2025 WMP, Section 8.1.2.2, Liberty uses undergrounding as a grid hardening activity supporting wildfire mitigation. Liberty's 2025 target for this initiative was 0.40 circuit miles of undergrounding. The WMP target was expressed as a mileage target and did not include a quantified initiative-specific risk-reduction target.

Liberty reported completing 0.3 circuit miles of undergrounding in 2025, below the 0.4-circuit-mile target, due to shifting the original planned project, Tahoe Vista Project, that is a Rule 20 undergrounding initiative to the Cave Rock undergrounding project based upon Liberty's wildfire risk modeling providing greater wildfire risk reduction than the Tahoe Vista Project. In response to Data Request DR002 and in its frontloaded data response, Liberty provided consolidated GIS data and completion records for the Cave Rock undergrounding work, including project location, circuit identifier, segment length, and completion date.

Because Liberty's reported field population consisted of a single completed undergrounding project, the IE reviewed the full population rather than applying Cochran-based statistical sampling, consistent with the engagement sampling methodology for populations of fifteen or fewer units. No calibration or alternate sample allotment was required.

The IE conducted field observations across the full 0.30 circuit miles of reported undergrounding, capturing geo-referenced photographs, and reviewed the DR002 and frontloaded GIS data to confirm that the undergrounding work was completed and that the project location and segment length aligned with the reported coordinates.

The completed work met the initiative's criteria, resulting in a Sample Validation Rate of 100 percent. Applying the Initiative Validation Rate formula, the Sample Validation Rate multiplied by the Liberty-reported completion divided by the WMP target, the Initiative Validation Rate is 75 percent, calculated as $100 \text{ percent} \times 0.30 / 0.40$. The result does not meet the 95 percent validation threshold. The initiative is Not Validated. The Initiative Validation Rate reflects Liberty's completion of 0.30 of the 0.40-circuit-mile target rather than a workmanship deficiency in the completed work.

The IE also reviewed the completed segment for workmanship, location accuracy, and correspondence between completed work and Liberty's reported 2025 scope. The IE did not identify visible workmanship exceptions for the completed segment based on the field observations and records reviewed.

For illustrative examples, see Figure 4: Example Undergrounding of Electric Lines Field Images.

Figure 4:
Example of Undergrounding of Electric Line and/or Equipment
Field Images



**Cave Rock Ave Underground –
September 2024 Google Earth Overhead Service**
38°56'09.1"N 119°58'45.0"W



**Cave Rock Ave Underground –
May 2026 Underground Service**
38°56'09.1"N 119°58'45.0"W



Cave Rock Ave Underground –
September 2024 Google Earth Overhead Service
38°56'09.0"N 119°58'41.4"W



Cave Rock Ave Underground –
May 2026 Underground Service
38°56'09.0"N 119°58'41.4"W

Based on this analysis, the documentation provided, and the field-sample inspections, the IE has not validated this initiative.

Table 14: Undergrounding of Electric Lines and/or Equipment

2025 Target	2025 EC AIR	2025 Q4 QDR	Frontload Data & DR002 Response	Initiative Validation Rate
0.4 Circuit Miles	0.3 Circuit Miles	0.3 Circuit Miles	0.3 Circuit Miles	75%

WMP-GDOM-GH-03 – 8.1.2.3 – Distribution Pole Replacements and Reinforcements – Focus & Field Verifiable

Distribution pole replacement and reinforcement are intended to reduce wildfire ignition risk by replacing aging or damaged distribution poles that could fail, causing wire-down or equipment-related ignition in high fire-risk areas. As described in Liberty’s 2023-2025 WMP, Section 8.1.2.3, Liberty uses pole replacement and reinforcement as a grid hardening activity supporting wildfire mitigation and system reliability. Liberty’s 2025 target for this initiative was 400 pole replacements. The WMP target was expressed as a count target and did not include a quantified initiative-specific risk-reduction target.

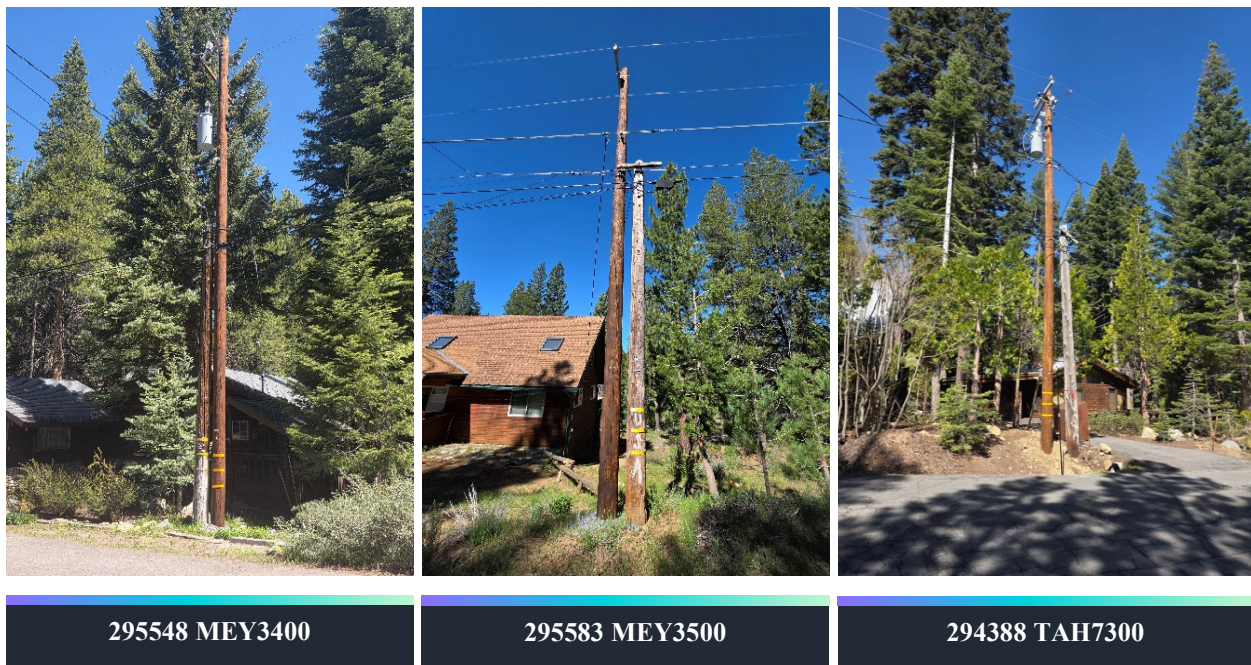
Liberty reported completion of 1,038 pole replacements in 2025, exceeding the 400-pole target. In its frontloaded data response, Liberty provided consolidated GIS data and completion records identifying the replaced poles, including original and new asset identifiers, new-asset coordinates, circuit identifier, HFTD tier, and installation date.

Because the reported population exceeded 15 units, the IE determined the sample size using Cochran's formula with finite population correction, yielding a base sample of 122 poles, plus an additional 31 calibration and alternate samples. The IE conducted field observations at 153 of the 1,038 reported pole replacement locations, capturing geo-referenced photographs, and confirmed that the sampled pole replacements were completed and that structure locations aligned with the reported GIS coordinates.

The sampled poles met the initiative criteria, yielding a Sample Validation Rate of 100 percent. Applying the Initiative Validation Rate formula, the Sample Validation Rate multiplied by the Liberty-reported completion divided by the WMP target, the Initiative Validation Rate is 260 percent, calculated as $100 \text{ percent} \times 1,038 / 400$. The result exceeds the 95 percent validation threshold. The initiative is Validated.

For illustrative examples, see Figure 5: Example Distribution Pole Replacements and Reinforcements Field Images.

Figure 5:
Example of Distribution Pole Replacements & Reinforcements
Images



The IE also reviewed the sampled locations for workmanship, location accuracy, and correspondence between completed work and Liberty's reported 2025 scope. At two sampled locations, the pole was replaced at the reported GPS coordinates, but the in-field pole tag did not match the structure identifier reported by Liberty. The two locations were:

- On circuit TAH7300, Liberty reported pole tag 294373 at GPS 39.10905, -120.159886. The IE confirmed a replaced pole at the reported coordinates, and the in-field pole tag read 296343.
- On circuit TAH7300, Liberty reported pole tag 295028 at GPS 39.068194, -120.13666. The IE confirmed a replaced pole at the reported coordinates, and the in-field pole tag read 295928.

The IE treats this as a data-accuracy item that does not reflect on the workmanship of the two structures, confirms completion of the sampled replacements, and carries the two records as an asset-tag reconciliation item for Liberty. These observations did not affect validation because the replacement work was completed, and the discrepancy is limited to asset identification.

Based on this analysis, the documentation provided, and the field-sample inspections, the IE has validated this initiative.

Table 15: Distribution Pole Replacements and Reinforcements

2025 Target	2025 EC AIR	2025 Q4 QDR	Frontload Data Response	Initiative Validation Rate
400 Poles	1,038 Poles	1,038 Poles	1,038 Poles	260%

WMP-GDOM-GH-04 - 8.1.2.4 - Transmission Pole/Tower Replacements and Reinforcements - Non-Focus & Field Verifiable

Transmission pole and tower replacement and reinforcement address ignition and reliability risk associated with transmission structures. Liberty's 2023-2025 WMP identifies no transmission infrastructure subject to this initiative within Liberty's service territory, and Liberty did not establish a 2025 target, report 2025 activity, or include this initiative in its 2025 Annual Implementation Report. The WMP did not include a quantified initiative-specific risk-reduction target for this initiative.

Liberty's 2023-2025 WMP (Section 8.1.2.4, p. 162) states that transmission poles are inspected, replaced, and repaired in the same manner as primary distribution poles and that this work is included within the overall pole replacement program reported under WMP-GDOM-GH-03. Because no separate 2025 target or completed work was identified, no field verification population existed for Implementation Year 2025, and the IE did not perform field sampling for GH-04. Based on the documentation reviewed, the IE determined this initiative Not Applicable for the 2025 review period. If Liberty reports transmission pole or tower work in a future WMP cycle, the IE will review the initiative based on that future implementation.

Table 16: Transmission Pole/Tower Replacements and Reinforcement

2025 Target	2025 EC AIR	2025 Q4 QDR	Not Applicable	Initiative Validation Rate
N/A	N/A	N/A	N/A	Not Applicable

WMP-GDOM-GH-06 – 8.1.2.6 Emerging Grid Hardening Technology Installations and Pilots – Non-Focus and Non-Field Verifiable

The EC keeps in close contact with other major utilities, vendors, and consultants familiar with wildfire mitigation through working groups, conferences, and periodic meetings. Through these channels, the EC identifies emerging technologies to pursue as pilot projects. One such emerging technology is the use of microprocessor-based relays to reduce the frequency and magnitude of fault currents or compile data to help operations make better decisions to help reduce ignition risk. Distribution Fault Anticipator (DFA), Distribution Automation (DA), and High-Impedance Fault Detection (HIFD) are specifically designed for the purpose of digital automation or high impedance fault detection. In the future, these programs may reduce the need for PSPS in certain areas. The EC installed equipment for DFA, DA, and HIFD pilot projects in 2022 and tested the effectiveness and risk-spend efficiency of these programs in 2023. The EC also planned to expand the Fast Trip, or Sensitive Relay Profile (SRP), program in 2023 because of its effectiveness in reducing ignition risk and low capital cost.

Another emerging technology the EC is pursuing is Resonant Grounding or “Swedish Neutral” system. This technology has proven successful at reducing ignition risk through decreasing the magnitude and shortening the duration of fault currents on systems where it is installed. The objective completion date for piloting the Swedish Neutral technology was delayed from the end of 2025 to “to be determined,” as the EC plans to assess future cost and resource needs related to this technology. The EC is evaluating designing its substation rebuilds with provisions to potentially install Swedish Neutral systems where possible if the EC pursues this technology at a later date.

The EC did not list a target in the 2023-2025 WMP nor is there a risk reduction goal associated with this initiative.

Based upon the documentation provided, the IE has determined this initiative is not applicable for the 2025 review period.

Table 17: Emerging Grid Hardening Technology Installations and Pilots

2025 Target	2025 EC AIR	2025 Q4 QDR	Not Applicable	Initiative Validation Rate
N/A	N/A	N/A	N/A	Not Applicable

WMP-GDOM-GH-08 – 8.1.2.8 – Installation of System Automation Equipment (Automatic Recloser Installations) – Non-Focus & Field Verifiable

Installation of system automation equipment, including automatic reclosers, is intended to reduce wildfire ignition risk and support sectionalization by enabling faster fault clearing and isolation of affected circuit segments within high fire-risk areas. As described in Liberty's 2023-2025 WMP, Section 8.1.2.8, Liberty uses automatic recloser installation as a grid hardening activity supporting wildfire mitigation and reliability. Liberty's 2025 target for this initiative was four (4) automatic reclosers. The WMP target was expressed as a count target and did not include a quantified initiative-specific risk-reduction target.

Liberty reported installation of six (6) automatic reclosers in 2025, exceeding the four-recloser target. In response to Data Request DR026, Liberty provided consolidated GIS data, relay test reports, and completion records identifying the six devices, including asset identifier, circuit, GPS coordinates, HFTD classification, region, completion date, and relay test results.

Because the reported population did not exceed 15 units, the IE reviewed the entire population rather than applying Cochran-based sampling. Of the six devices, four are located in HFTD areas (MEY 3500R1, MEY 3100R1, MEY 3200R1, and SRB 51R) and two are located in non-HFTD areas (CEM 41R and CEM 42R).

The IE verified the four HFTD-located devices through field observation, captured geo-referenced photographs, and confirmed that the reclosers were installed and energized and that the device locations aligned with the reported GIS coordinates. The IE verified the two non-HFTD devices (CEM 41R and CEM 42R) through a desk review of their SEL-651RA relay test reports in DR026, which confirmed their configuration and operation. Consistent with the methodology, installation without commissioning does not satisfy risk reduction; the two non-HFTD devices were verified on the basis of passing relay test reports rather than field observation.

All six devices met the initiative criteria across field observation and desk review, yielding a Sample Validation Rate of 100 percent. Applying the Initiative Validation Rate formula, the Sample Validation Rate multiplied by the Liberty-reported completion divided by the WMP target, the Initiative Validation Rate is 150 percent, calculated as $100 \text{ percent} \times 6 / 4$. The result exceeds the 95 percent validation threshold. The initiative is Validated.

The IE also reviewed the devices for workmanship and commissioning. Based on the field observations and the relay test reports reviewed, the IE did not identify any visible workmanship or commissioning exceptions.

For illustrative examples, see Figure 6: Example Installation of System Automation Equipment Field Images.

Figure 6:
Example of System Automation Equipment Field Images



Based on this analysis, the documentation provided, and the field-sample inspections, the IE has validated this initiative.

Table 18: Installation of System Automation Equipment (Automatic Recloser Installations)

2025 Target	2025 EC AIR	2025 Q4 QDR	Frontload Data & DR026 Response	Initiative Validation Rate
4 Reclosers	6 Reclosers	6 Reclosers	6 Reclosers	150%

WMP-GDOM-GH-12a – 8.1.2.12 Tree Attachment Removals – Focus and Non-Field Verifiable

The EC is removing conductors from trees and resetting them to a new pole with modern materials and specifications. This initiative reduces ignition risk by removing conductors from trees and providing proper insulation. Historically, tree attachment removals have been driven by customer-initiated requests and therefore, projected volume for this initiative can vary. As the EC increases its ability to identify and track tree attachments in its service territory, the variations in customer-driven demand for this initiative will be offset by non-customer-initiated tree attachment removals.

The EC stated a goal of performing 60 tree attachment removals for 2025 in the WMP and according to the 2025 EC AIR, claimed to have completed 78 tree attachment removals in total.

The documentation provided in the Frontload request indicates that 78 tree attachment removals were completed.

The IE requested a total of 50 samples in DR028, four (4) from HFTD Tier 3 and 46 from HFTD Tier 2. In response the EC provided a spreadsheet with 50 items. The data columns provided in the DR028 spreadsheet follow a similar trend as other initiatives where the EC provided one (1) sample PDF report and spreadsheet data for the remainder. All 50 of the items in the DR028 spreadsheet, including four (4) from HFTD Tier 3 and 46 from HFTD Tier 2, were marked as out of service, indicating the tree attachment was removed.

On December 22, 2025, Energy Safety issued the EC a Notice of Non-Performance (NON) identifying non-performance with its approved WMP regarding tree attachment removals. Per the notice, two (2) tree attachments removals were not completed on Pole ID 297905. This non-performance was considered a minor risk and corrective action was to be completed within 12 months from the date of notice. The EC responded on January 21, 2026, stating that all four (4) tree removal attachments were transferred to Pole 297905 and that the lines shown in Energy Safety photos were telecommunications, not the EC's service wire.

Based on this analysis, the documentation provided, and sampling verification, the IE has validated this initiative.

Table 19: Tree Attachment Removals

2025 Target	2025 EC AIR	2025 Q4 QDR	Frontload Data & DR028 Response	Initiative Validation Rate
60 Tree Attachment Removals	78 Tree Attachment Removals	78 Tree Attachment Removals	78 Tree Attachment Removals	130%

WMP-GDOM-GH-12b – 8.1.2.12 – Expulsion Fuse Replacement – Focus & Field Verifiable

Expulsion fuse replacement is intended to reduce wildfire ignition risk by replacing non-exempt expulsion fuses with current-limiting or reduced-energy designs that minimize hot-particle ejection and arcing during operation within high fire-risk areas. As described in Liberty's 2023-2025 WMP, Section 8.1.2.12, Liberty uses expulsion fuse replacement as a grid hardening activity supporting wildfire mitigation. Liberty's 2025 target for this initiative was 500 fuse replacements. The WMP target was expressed as a count target and did not include a quantified initiative-specific risk-reduction target.

Liberty reported completion of 907 fuse replacements in 2025, exceeding the 500-fuse target. In its front-loaded data response, Liberty provided consolidated GIS data and completion records identifying the replaced units (reported as 907 in the AIR and Q4 QDR, and 909 in the front-load records), including pole identifier, circuit identifier, location coordinates, installation date, quantity per pole, and fuse type.

Because the reported population exceeded 15 units, the IE determined the sample size using Cochran's formula with finite population correction, yielding a base sample of 120 units plus an

additional 30 calibration and alternate samples. The IE conducted field observations at 150 of the reported fuse replacement pole locations, captured geo-referenced photographs, and confirmed that the sampled replacements were completed, that the installed fuses matched Liberty's approved replacement specifications, and that the pole locations and installed quantities aligned with the reported GIS coordinates.

Based on the field sample, the IE verified completion of the sampled fuse replacements against Liberty's approved specifications, yielding a Sample Validation Rate of 100 percent. Applying the Initiative Validation Rate formula, Sample Validation Rate multiplied by Liberty-reported completion divided by the WMP target, the Initiative Validation Rate is 181 percent at a 100 percent Sample Validation Rate. The result exceeds the 95 percent validation threshold. The initiative is Validated.

For illustrative examples, see Figure 7: Example Expulsion Fuse Replacement Field Images.

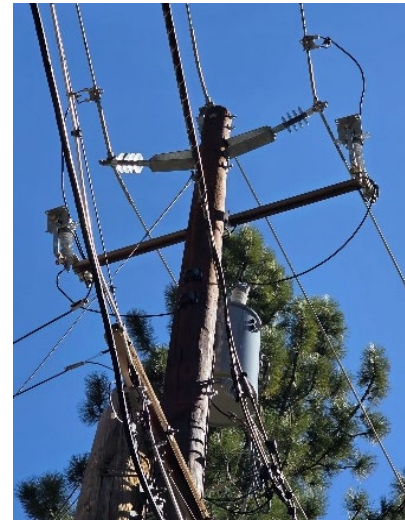
Figure 7:
Example of Expulsion Fuse Replacement Field Images



296444 TAH7300



P295946 TAH7300



P295590 MEY3500

Based on this analysis, the documentation provided, and the field-sample inspections, the IE has validated this initiative.

Table 20: Expulsion Fuse Replacement

2025 Target	2025 EC AIR	2025 Q4 QDR	Frontload Data Response	Initiative Validation Rate
500 Fuse Replacements	907 Fuse Replacements	907 Fuse Replacements	909 Fuse Replacements	181%

WMP-GDOM-GH-12c – 8.1.2.12 Animal Guards – Non-Focus and Non-Field Verifiable

This initiative focuses on animal guarding exposed substation equipment with “Green Jackets,” which are custom-made insulating jackets that are field verified at each substation and then installed. Once installed, the jackets eliminate exposed parts on equipment, which reduces ignition risk caused by animal or other object contact. The EC completed a large portion of the animal guard installations in 2021 and completed an additional four (4) animal substation guard installations in 2022. In the future, animal guards will be installed on all new substations.

The 2023-2025 WMP set a target completion date of December 31, 2025, for all animal substation guards. The 2025 EC AIR claimed animal guards were installed at two (2) locations. The EC did not provide a risk reduction goal for this initiative. The spreadsheet documentation provided in the Frontload request indicates that animal guards were installed at two (2) locations: the Stampede and Portola Substations.

The IE requested a total of two (2) samples in DR030. The EC responded by providing three (3) images. Two of the images show the animal guards installed at the same substation from a 90° different perspective. The remaining image shows the second set of animal guard installations claimed in the 2025 EC AIR.

Based on this analysis, the documentation provided, and sampling verification, the IE has validated this initiative.

Table 21: Animal Guards

2025 Target	2025 EC AIR	2025 Q4 QDR	Frontload Data & DR030	Initiative Validation Rate
N/A	2 Animal Guards	2 Animal Guards	2 Animal Guards	100%

WMP-GDOM_GH_12e – Open Wire/Grey Wire – Non-Focus and Non-Field Verifiable

This initiative replaces old service wire with new service wire. The newer service wire reduces ignition risk due to the modern specifications.

The 2023-2025 WMP set a target of 5.24 circuit miles of wire. According to the 2025 EC AIR, the EC target was 5.24 miles and 9.17 miles of open wire/grey wire replacement were completed. The documentation provided in the Frontload data indicates that 9.17 miles of wire replacements were completed. This was determined by summing the UnitsRepresented column over all 216 records

in the frontload spreadsheet. Frontload data substantiates that more than the target goal of 5.24 circuit miles were replaced.

The IE requested documentation of the 9.17 circuit miles of open wire/grey wire claimed to have been removed in 2025. The EC responded with a spreadsheet detailing information on the asset(s) including, but not limited to, circuit, group, type, id, address, and installation date. The sum of the open_grey_wire_miles column corroborated the number of replacements claimed in the EC AIR and the preliminary check performed using frontload data. Replacements began January 1, 2025, and the final replacement was completed December 27, 2025.

Based on this analysis, the documentation provided, and sampling verification, the IE has validated this initiative.

Table 22: Open wire/grey wire

2025 Target	2025 EC AIR	2025 Q4 QDR	Frontload Data & DR031 Response	Initiative Validation Rate
5.24 Circuit Miles	9.17 Circuit Miles	9.17 Circuit Miles	9.17 Circuit Miles	175%

WMP-GDOM-GH-12f – 8.1.2.12 Substation Equipment Replacement – Non-Focus and Non-Field Verifiable

The main focus of this program is for emergency equipment replacements based on substation inspections. Additionally, this program also includes other planned upgrades or enhancements to substations, such as upgrading the EC's substation relays to help with tripping in fault conditions.

The 2023-2025 WMP set a target of one (1) substation in 2025. This is based on the EC's assessment of historical trends of substation inspections that result in substation equipment replacements. The EC claimed one (1) completed substation equipment replacement in the 2025 EC AIR. The documentation provided showed photos, both before and after, of new fence installed at Stateline substation. Additional supporting documentation listed seven (7) substation equipment replacements at Tahoe City, Cemetery/Sierra Brooks, Squaw Valley, Glenshire/Stampede, Stateline, and Northstar substations, all of which were completed in 2025. Two (2) equipment replacements took place at Stateline substation, one of which was the new fence. This is six (6) more than the target goal and the amount claimed in the 2025 EC AIR.

Based on this analysis and the documentation provided, IE has validated this initiative.

Table 23: Substation Equipment Replacement

2025 Target	2025 EC AIR	2025 Q4 QDR	Frontload Data Response	Initiative Validation Rate
1 Substation	1 Substation	N/A	7 Substations	700% ¹⁸

WMP-GDOM_GO_01 – 8.1.8.1 Equipment Settings to Reduce Wildfire Risk – Focus and Non-Field Verifiable

The EC initiated a pilot program for fast trip in 2022 to reduce wildfire risk during high fire threat days. Fast trips are a means of tripping the circuit faster at the substation breaker/recloser or line recloser device which reduces the energy released at the fault location and greatly reduces the time to clear the fault. The EC did not set a risk reduction goal for this initiative.

The WMP set a target of seven (7) circuits enabled with fast trip for 2025. According to the EC AIR, the EC claimed 16 circuits enabled with fast trip. The documentation provided showed 17 circuits, 16 of which were enabled with fast trip and one (1) that did not have an “in service date” or attached test results (STL3501). Additional supporting documentation in the form of Test Reports substantiated 16 circuits were enabled. This confirms the amount claimed in the 2025 EC AIR and exceeds the target set in the 2023-2025 WMP.

As part of the frontload data, the EC provided 16 PDF or html copies of equipment testing reports. These reports include the number of tests executed, detailed feedback on the individual tests executed, the number passed, the number failed, date, location, circuit, model, manufacturer, and application. The totality of the test report information, particularly feedback on executed tests, verifies the functionality of fast trip equipment on the circuits. No discrepancies were found in the test results. All reports included a test date and associated status of “passed.”

Based on this analysis and the documentation provided, IE has validated this initiative.

Table 24: Equipment Settings to Reduce Wildfire Risk

2025 Target	2025 EC AIR	2025 Q4 QDR	Frontload Data Response	Initiative Validation Rate
7 Circuits Enabled	16 Circuits Enabled	7 Circuits Enabled	16 Circuits Enabled	229%

¹⁸ Liberty claimed 1 substation equipment replacement in the 2025 EC AIR, however, the data provided indicates that 7 substation equipment replacements occurred in 2025, resulting in a 700% initiative validation rate. ($1 * 1 / 1 = 7 * 100 = 700\%$)

WMP-GDOM-GO-02 – 8.1.8.2 Grid Response Procedures and Notifications – Non-Focus and Non-Field Verifiable

Effective grid response procedures enable quick and organized actions during faults, ignitions, or other grid-related issues. Liberty’s 2023-2025 WMP did not set a specific completion target or risk reduction goal for this initiative in 2025.

In support of WMP-GDOM-GO-02, Liberty was asked to provide documentation samples (i.e., process flows, call logs, system screenshots) of the customer calls indicating an outage or witnessing an abnormal event, the process for reviewing and prioritizing grid response, samples of the calls to System Control to quickly de-energize a circuit, and dispatch operations tracking of personnel in the field. The utility responded with an Excel spreadsheet titled “Call Browser” showing 3 calls which included call ID, Reason, Hazard Name, Incident number, Comment, Location, etc. The utility also provided a document titled “Outage Process Flow in ADMS” which outlines the process flow for when a “no power” call is submitted by a Liberty Customer.

Based upon this analysis and the documentation reviewed, the IE has validated this initiative.

Table 25: Grid Response Procedures and Notifications

2025 Target	2025 EC AIR	2025 Q4 QDR	Frontload Data Response	Initiative Validation Rate
N/A	N/A	N/A	Call Records Outage Process Flow	100%

GDOM-GO-03 – 8.1.8.3 Personnel Work Procedures and Training in Conditions of Elevated Fire Risk – Non-Focus and Non-Field Verifiable

Per section 8.1.8.3 of the WMP, the GDOM-GO-03 outlines Liberty’s personnel work procedures and training in conditions of elevated fire risk. Liberty has designated the type of work activities that may be performed in its service territory under certain Fire Potential Index (“FPI”) Operating Conditions (e.g., low condition, moderate condition, high condition, very high condition, and Extreme or Red Flag Warning condition). As conditions increase in severity, activities that present an increased risk of ignition have additional mitigation requirements. Where risk cannot be mitigated, work activity will cease. Work procedures and proper training help mitigate the risk of an ignition while performing at-risk activities that are necessary to maintain and operate the Liberty electric system. Liberty did not provide a risk reduction goal for this initiative.

The WMP does not explicitly state a target for this initiative, however, section 8.1.8.3 states that Liberty’s Fire Prevention Plan (FPP) requires that employees, contractors, and consultants receive training on an annual basis. In the frontload data request, the IE asked for documentation demonstrating conformance with this initiative. The utility provided record of the 2025 annual FPP training invite, FPP implementation 6/16/25, and tailboard briefing checklist. Liberty also

provided the 2025 Fire Prevention Plan Refresher Training PowerPoint presentation. There were 20 attendees for the 7/9/25 vegetation management fire prevention plan annual refresher.

The IE reviewed common data provided, confirming alignment and consistency. The IE identified no issues or discrepancies during this review. Based on this analysis and the documentation provided, IE has validated this initiative.

Table 26: Personnel Work Procedures and Training in Conditions of Elevated Fire Risk

2025 Target	2025 EC AIR	2025 Q4 QDR	Frontload Data Response	Initiative Validation Rate
No Target Provided	N/A	N/A	Continued Implementation of Work Procedures and Training in Conditions of Elevated Fire Risk	100%

WMP-GDOM-GO-05 – 8.1.5 Asset Management and Inspection Enterprise System – Non-Focus and Non-Field Verifiable

Per section 8.1.5 of the WMP, the GDOM-GO-05 initiative is a centralized asset-management and inspection enterprise system that enables streamlined handling of inspection results and coordinates activities such as system hardening, maintenance, and remedial work. Liberty did not provide a risk reduction goal for this initiative.

The WMP does not explicitly state a target for the 2025 initiative. In the frontload data request, the IE conducted an SME interview with Liberty representatives Peter Stotlman, Matthew Dalgetty, and Kyle Wright. The key discussion points of the interview included the annual review of Liberty's enterprise asset data management systems, and demonstration of the asset management system, inspection system, SQL database, and Fulcrum database connections. Liberty detailed any updates made during 2025 and any maintenance or modifications of the system. Kyle Wright and Matthew Dalgetty provided a system walkthrough.

The IE identified no issues during the demonstration or documentation review. Based on the SME interview and demonstration, the IE has validated this initiative.

Table 27: Asset Management and Inspection Enterprise System

2025 Target	2025 EC AIR	2025 Q4 QDR	SME Interview 03.17.26	Initiative Validation Rate
No Target Provided	N/A	N/A	Maintenance of Asset Management & Inspection Enterprise System	100%

WMP-GDOM-MR-01 – 8.1.4 Equipment Maintenance and Repair – Non-Focus and Non-Field Verifiable

The EC maintenance programs for specified types of equipment include capacitors, circuit breakers, connectors (including hotline clamps), conductor (including covered conductor), fuses (including expulsion fuses), distribution poles, lightning arrestors, reclosers, splices, transmission poles/towers, and transformers. The EC has prioritized Level 1 and Level 2 findings for repairs, targeting its highest HFTD zones first.

The EC did not set a goal in the 2023-2025 WMP nor did it claim a set amount in the 2025 EC AIR. The EC did not provide a risk reduction goal for this initiative.

The EC provided a spreadsheet documenting completed maintenance and repair activities with location, asset group, asset id, HFTD, line type, inspection type, priority, repair date, and condition code as frontload data. The spreadsheet contains 4,942 items with 20 not having a priority designation, seven (7) designated as non-GO priorities, three (3) designated as Level 1 priority, 869 designated as Level 2 priority, and the remainder designated as Level 3 priority. Repair dates begin January 1, 2025, and the last item is dated December 23, 2025. Of the items listed for maintenance or repair, 351 were in non-HFTD, 4,402 were in HFTD Tier 2, and the remainder were in HFTD Tier 3. Of these records, 4,143 were repaired. The remaining 799 were reinspection records.

In DR037, The IE requested documentation of completion to verify the repairs itemized in the frontload data. The EC provided a spreadsheet in response to DR037 with 34 records of repaired equipment. The repairs include, but are not limited to, bare jumpers, pole rot, oil leaks, foreign objects, tagging/labels, and insulators that need replacing. All sample equipment repairs were completed in 2025. Although no formal target was set, the EC completed equipment maintenance and repairs during the year.

Based on this analysis, the documentation provided, and sampling verification, the IE has validated this initiative.

Table 28: Equipment Maintenance and Repair

2025 Target	2025 EC AIR	2025 Q4 QDR	Frontload Data & DR037	Initiative Validation Rate
No Target Provided	N/A	N/A	4,143 Maintenance and Repairs	100%

4.1.2.2 Funding Verification – Findings

WMP-GDOM-AI-01 – 8.1.3.1 Detailed Inspections of Distribution Lines & Equipment

Strategic Overview and Risk Mitigation – This initiative funds detailed inspections of Liberty’s distribution overhead lines and equipment; the 2025 plan targeted 260.9 circuit miles.

Financial Performance Analysis

- **Planned Spend:** \$500.0K
- **Actual Expenditure:** \$1,871.8K
- **Variance:** +\$1,371.8K overspend (274.4% absolute percent difference)
- **Liberty Justification:** Liberty based its 2025 projection on its optimized detailed-inspection schedule and devoted additional resources to close the approximately 90-mile gap relative to the 2023-2025 WMP schedule; per Liberty’s DR003 response, it also captured 2025 other-discretionary (AI-04) and QA/QC (AI-05) inspection costs within this initiative under a shared work-order code (a 95% detailed / 5% QA/QC split).

Operational Impact and Risk Reduction – Liberty reported completion of 275.2 circuit miles. The overspend reflects cost allocation under the shared inspection work order rather than a reduced scope; funding did not constrain initiative progression. Liberty did not provide a risk-reduction goal for this initiative; the status of the risk-reduction goal is reflected in Table 6.

Assessment and Conclusion – The overspend reflects cost allocation rather than scope growth. The IE carries the shared inspection work order split (AI-01 / AI-04 / AI-05) as a reportable item in the Executive Summary.

WMP-GDOM-AI-02 – 8.1.3.2 Intrusive Pole Inspections

Since the absolute percent difference between planned and actual spend for this initiative (8.7%) is less than 10%, please refer to Table 6.

Reconciliation note – The filed 2025 EC AIR reports an actual of \$159.7K for this initiative (AIR Footnote 6); Liberty’s preliminary 2025 reporting (Q4 2025 QDR) and its Data Request DR001 response reported \$466.3K. The 2025 EC AIR explains the preliminary figure inadvertently included pole-replacement costs reclassified to WMP-GDOM-GH-03, and that the revised \$159.7K reflects intrusive-inspection costs only, aligning with the \$175.0K planned amount. Liberty’s DR003 response confirms that the GH-03 Resiliency Program work order absorbs pole-replacement costs (poles account for 87% of the GH-03 bundle), corroborating the reclassification. The IE adopts the 2025 EC AIR-reported \$159.7K as the corrected value; the resulting variance of –\$15.3K (–8.7%) is below the 10% threshold.

WMP-GDOM-AI-03 – 8.1.3.3 Patrol Inspections of Distribution Lines & Equipment

Strategic Overview and Risk Mitigation – This initiative funds patrol inspections of distribution electric lines and equipment; the 2025 plan targeted 540.9 circuit miles.

Financial Performance Analysis

- **Planned Spend:** \$150.0K
- **Actual Expenditure:** \$72.9K
- **Variance:** –\$77.1K underspend (51.4% absolute percent difference)
- **Liberty Justification:** Liberty completed each helicopter inspection in a single day rather than the two days assumed in planning, lowering the unit cost.

Operational Impact and Risk Reduction – Liberty reported completion of 585.7 circuit miles, exceeding the 540.9-circuit-mile plan. The underspend reflects realized field efficiency rather than a reduced scope, and it did not constrain initiative progression. Liberty did not provide a risk-reduction goal for this initiative; the status of the risk-reduction goal is reflected in Table 6.

Assessment and Conclusion – The IE did not identify evidence that the variance reduced initiative implementation; the variance is attributable to realized field efficiency, and the IE did not identify a reconciliation item for this initiative.

WMP-GDOM-AI-04 – 8.1.3.4 Other Discretionary Inspections of Distribution Lines & Equipment

Strategic Overview and Risk Mitigation – This initiative funds additional discretionary inspections of distribution electric lines and equipment; the 2025 plan targeted 1 circuit-mile.

Financial Performance Analysis

- **Planned Spend:** \$150.0K
- **Actual Expenditure:** \$0.0K
- **Variance:** –\$150.0K underspend (100.0% absolute percent difference)
- **Liberty Justification:** Per Liberty’s DR003 response, 2025 costs for this initiative were captured under the same shared work-order code as detailed inspections (AI-01); Liberty was unable to estimate the discretionary portion separately for 2025.

Operational Impact and Risk Reduction – Liberty reported 2.24 circuit miles for this initiative. The absence of separately reported spend reflects cost capture under the AI-01 shared inspection work order, not a reduced scope; funding did not constrain the initiative's progression. Liberty did not provide a risk-reduction goal for this initiative; the status of the risk-reduction goal is reflected in Table 6.

Assessment and Conclusion – The IE reads AI-04 together with AI-01 and treats the absence of separately reported spend as a cost-allocation matter rather than a funding shortfall. The IE carries the shared inspection work order split as a reportable item in the Executive Summary.

WMP-GDOM-AI-05 – 8.1.3.5 Quality Assurance / Quality Control of Inspections

Strategic Overview and Risk Mitigation – This initiative funds quality assurance and quality control of inspections; the 2025 plan targeted QA/QC of 12% of detailed inspections.

Financial Performance Analysis

- **Planned Spend:** \$30.0K
- **Actual Expenditure:** \$0.0K
- **Variance:** –\$30.0K underspend (100.0% absolute percent difference)
- **Liberty Justification:** Per Liberty’s DR003 response, 2025 QA/QC inspection costs were captured under the shared detailed-inspection work order (AI-01), representing approximately 5% of that bundle.

Operational Impact and Risk Reduction – Liberty reported meeting the 12% QA/QC target. The absence of separately reported spend reflects cost capture under AI-01 rather than nonperformance; funding did not constrain initiative progression. Liberty did not provide a risk-reduction goal for this initiative; the status of the risk-reduction goal is reflected in Table 6.

Assessment and Conclusion – AI-05 is read together with AI-01; and the IE treats the result as a cost-allocation matter rather than a funding shortfall. The IE carries the shared inspection work order split as a reportable item in the Executive Summary.

WMP-GDOM-AI-06 – 8.1.3.6 Substation Inspections

Strategic Overview and Risk Mitigation – This initiative funds substation inspections; the 2025 plan targeted 42 substations.

Financial Performance Analysis

- **Planned Spend:** \$45.0K
- **Actual Expenditure:** \$0.0K
- **Variance:** –\$45.0K underspend (100.0% absolute percent difference)
- **Liberty Justification:** Per Liberty’s DR003 response, 2025 costs were reported within operations and maintenance cost codes not reported in AIR Table 5, and were not also reported under another Tracking ID.

Operational Impact and Risk Reduction – Liberty reported completion of 60 substation inspections. The absence of AIR Table 5 spend reflects O&M cost coding outside Table 5 rather

than nonperformance; funding did not constrain initiative progression. Liberty did not provide a risk-reduction goal for this initiative; the status of the risk-reduction goal is reflected in Table 6.

Assessment and Conclusion – The IE treats AI-06 as a financial-reporting classification item; the absence of AIR Table 5 spend reflects O&M cost coding outside Table 5 and does not indicate that no substation-inspection cost was incurred. Liberty has stated it is revising its methodology to track these costs separately in future reporting periods.

WMP-GDOM-GH-01 – 8.1.2.1 Covered Conductor Installation

Strategic Overview and Risk Mitigation – This initiative funds the installation of covered conductor in Liberty’s HFTD; the 2025 plan targeted 2.68 circuit miles.

Financial Performance Analysis

- **Planned Spend:** \$7,640.2K
- **Actual Expenditure:** \$5,352.3K
- **Variance:** –\$2,287.9K underspend (29.9% absolute percent difference)
- **Liberty Justification:** The 2025 projects were closer to main roadways with easier ground-based access than the helicopter-intensive Tahoe-basin work assumed in planning, and engineering and contracting efficiencies further lowered the per-mile cost.

Operational Impact and Risk Reduction – Liberty reported completion of 3.5 circuit miles, exceeding the 2.68-circuit-mile target. The underspend reflects lower unit cost rather than reduced scope and did not constrain initiative progression. Liberty did not provide a risk-reduction goal for this initiative; the status of the risk-reduction goal is reflected in Table 6.

Assessment and Conclusion – The filed 2025 EC AIR reports an actual of \$5,352.3K (AIR Footnote 3); Liberty’s preliminary 2025 reporting and its DR001 response reported \$4,363.5K. The 2025 EC AIR explains that the revised figure reflects work performed late in 2025 and is not included in preliminary reporting. The IE adopts the 2025 EC AIR-reported \$5,352.3K as the corrected value and has not identified any further reconciliation items for this initiative.

WMP-GDOM-GH-02 – 8.1.2.2 Undergrounding of Electric Lines and/or Equipment

Strategic Overview and Risk Mitigation – This initiative funds undergrounding of electric lines and equipment in Liberty’s HFTD; the 2025 plan targeted 0.4 circuit miles.

Financial Performance Analysis

- **Planned Spend:** \$9,100.0K
- **Actual Expenditure:** \$591.7K
- **Variance:** –\$8,508.3K underspend (93.5% absolute percent difference)

- **Liberty Justification:** Per Liberty’s DR003 response, the planned North Lake Tahoe project was deferred to the 2027 plan year due to permitting delays, and a lower-cost South Lake Tahoe project (completed at approximately \$1.97 million per mile) was performed in its place; the substitute project costs are not reported under another WMP initiative.

Operational Impact and Risk Reduction – Liberty reported completion of 0.3 circuit miles against the 0.4-mile target. Funding did not appear to constrain the substitute work completed in 2025; the initiative was not validated on the implementation side because Liberty did not meet the WMP target, and that validation status is reflected in the Initiative Summary Table. Liberty did not provide a risk-reduction goal for this initiative; the status of the risk-reduction goal is reflected in Table 6.

Assessment and Conclusion – The IE includes the deferred North Lake Tahoe undergrounding project (now evaluated for the 2027 plan year) in the Executive Summary as a reportable item and distinguishes the completed substitute scope from the deferred original scope.

Reconciliation note – The funding finding states the variance using the filed 2025 EC AIR characterization: the planned North Lake Tahoe project was not completed in 2025 (the 2025 EC AIR attributes this to permitting delays and carries the project to the 2027 plan year), and a lower-cost South Lake Tahoe project was completed in its place. The IE field verification describes the same event as a project substitution driven by Liberty’s wildfire risk modeling, in which the planned Tahoe Vista (Rule 20) project was replaced by the Cave Rock project to achieve greater wildfire risk reduction. Both descriptions refer to the same outcome: the planned higher-cost project was not executed in 2025, and a lower-cost project was completed in its place, resulting in the reported underspend and an implementation result of 0.30 of the 0.40-circuit-mile target.

WMP-GDOM-GH-03 – 8.1.2.3 Distribution Pole Replacements and Reinforcements

Strategic Overview and Risk Mitigation – This initiative funds the replacement and reinforcement of distribution poles in Liberty’s HFTD; the 2025 plan targeted 400 poles.

Financial Performance Analysis

- **Planned Spend:** \$5,000.0K
- **Actual Expenditure:** \$15,520.4K
- **Variance:** +\$10,520.4K overspend (210.4% absolute percent difference)
- **Liberty Justification:** Per Liberty’s DR003 response, pole, expulsion-fuse, and open/grey-wire replacements are executed under single Resiliency Program work orders, and this initiative absorbs a share of expulsion-fuse (GH-12b) and open/grey-wire (GH-12e) costs; Liberty estimates the bundle as approximately 87% poles, 10% open/grey wire, and 3% fuses. Liberty also performed additional risk-driven replacements.

Operational Impact and Risk Reduction – Liberty reported completion of 1,038 poles, exceeding the 400-pole target. The overspend reflects accelerated scope and cost bundling rather than reduced

scope; funding did not constrain initiative progression. Liberty did not provide a risk-reduction goal for this initiative; the status of the risk-reduction goal is reflected in Table 6.

Assessment and Conclusion – The overspend is read together with the corresponding underspends at GH-12b and GH-12e. The IE carries the bundled work-order split as a reportable item to the Executive Summary; the overspend reflects accelerated scope and cost bundling, not uncontrolled cost growth.

WMP-GDOM-GH-04 – 8.1.2.4 Transmission Pole/Tower Replacements and Reinforcements

This initiative reported no planned or actual 2025 expenditures; with no spend variance to assess, please refer to Table 6.

WMP-GDOM-GH-06 – 8.1.2.6 Emerging Grid Hardening Technology Installations and Pilots

This initiative reported no planned or actual 2025 expenditures; with no spend variance to assess, please refer to Table 6.

WMP-GDOM-GH-08 – 8.1.2.8 Installation of System Automation Equipment

Strategic Overview and Risk Mitigation – This initiative funds installation of system automation equipment, including automatic reclosers; the 2025 plan targeted 4 automatic reclosers.

Financial Performance Analysis

- **Planned Spend:** \$1,200.0K
- **Actual Expenditure:** \$268.6K
- **Variance:** –\$931.4K underspend (77.6% absolute percent difference)
- **Liberty Justification:** Liberty completed the engineering of settings in-house and hired a full-time relay technician rather than relying on contractors, and the reclosers installed in 2025 were located along major highways, which simplified installation; equipment settings work was separated into GO-01.

Operational Impact and Risk Reduction – Liberty reported installation of 6 automatic reclosers, exceeding the 4-recloser target. The underspend reflects the reclassification of settings work to GO-01 and realized efficiencies, rather than reduced scope; funding did not constrain the initiative's progression. Liberty did not provide a risk-reduction goal for this initiative; the status of the risk-reduction goal is reflected in Table 6.

Assessment and Conclusion – The filed 2025 EC AIR reports \$268.6K for recloser installations (GH-08) and \$712.0K for equipment settings (GO-01) (AIR Footnote 4); Liberty's preliminary 2025 reporting and its DR001 response reported \$980.6K under GH-08. The IE adopts the 2025 EC AIR-reported split as the corrected values, with SA-02 grid-monitoring costs also captured

under GO-01, and carries the GH-08 / GO-01 / SA-02 reclassification as a grouped reportable item to the Executive Summary.

WMP-GDOM-GH-12a – 8.1.2.12 Tree Attachment Removals

Since the absolute percent difference between planned and actual spend for this initiative (3.2%) is less than 10%, please refer to Table 6.

WMP-GDOM-GH-12b – 8.1.2.12 Expulsion Fuse Replacement

Strategic Overview and Risk Mitigation – This initiative funds the replacement of expulsion fuses in Liberty’s HFTD; the 2025 plan targeted 500 expulsion fuses.

Financial Performance Analysis

- **Planned Spend:** \$2,000.0K
- **Actual Expenditure:** \$408.3K
- **Variance:** –\$1,591.7K underspend (79.6% absolute percent difference)
- **Liberty Justification:** Of 907 fuses replaced, 280 were charged directly to this initiative, and the remainder were captured under the bundled pole-replacement initiative (GH-03, where fuses represent approximately 3% of the Resiliency Program bundle per Liberty’s DR003 response), with the per-fuse cost also falling below the planning assumption.

Operational Impact and Risk Reduction – Liberty reported replacement of 907 fuses, exceeding the 500-fuse target. The underspend reflects cost bundling into GH-03 rather than reduced work; funding did not constrain initiative progression. Liberty did not provide a risk-reduction goal for this initiative; the status of the risk-reduction goal is reflected in Table 6.

Assessment and Conclusion – GH-12b is read together with GH-03; the underspend is an accounting and bundling effect, not nonperformance.

WMP-GDOM-GH-12c – 8.1.2.12 Animal Guards

Liberty reported \$117.9K of actual 2025 spend against a \$0 planned amount for animal guards. Per AIR Footnote 5 and Liberty’s DR003 response, the spend reflects two installations originally planned for 2024 that were weather-delayed and completed in 2025 and that were not projected in the 2025 plan. Given the prior-year timing driver and the modest dollar magnitude, the IE treats this as a timing/accrual item rather than a programmatic overspend; this is a \$0-plan / positive-actual item and is excluded from the greater-than-10% count. Liberty did not provide a risk-reduction goal for this initiative.

WMP-GDOM-GH-12e – 8.1.2.12 Open Wire/Grey Wire

Strategic Overview and Risk Mitigation – This initiative funds open-wire and grey-wire replacement; the 2025 plan targeted 5.24 circuit miles.

Financial Performance Analysis

- **Planned Spend:** \$3,000.0K
- **Actual Expenditure:** \$1,581.3K
- **Variance:** –\$1,418.7K underspend (47.3% absolute percent difference)
- **Liberty Justification:** A portion of the work was captured under the bundled pole-replacement initiative (GH-03, where open/grey wire represents approximately 10% of the Resiliency Program bundle per Liberty’s DR003 response), and offseason scheduling lowered the per-mile cost.

Operational Impact and Risk Reduction – Liberty reported completion of 9.17 circuit miles, exceeding the 5.24-circuit-mile target. The underspend reflects cost bundling into GH-03 rather than reduced work; funding did not constrain initiative progression. Liberty did not provide a risk-reduction goal for this initiative; the status of the risk-reduction goal is reflected in Table 6.

Assessment and Conclusion – GH-12e is read together with GH-03; the underspend is an accounting and bundling effect, not nonperformance.

WMP-GDOM-GH-12f – 8.1.2.12 Substation Equipment Replacement

Strategic Overview and Risk Mitigation – This initiative funds substation equipment replacement; the 2025 plan provided \$607.6K for this work.

Financial Performance Analysis

- **Planned Spend:** \$607.6K
- **Actual Expenditure:** \$225.2K
- **Variance:** –\$382.4K underspend (62.9% absolute percent difference)
- **Liberty Justification:** Liberty realized savings by performing substation work with an internal hire rather than contractors, and additional unplanned substation projects completed in 2025 were not tracked under this initiative.

Operational Impact and Risk Reduction – The underspend reflects in-house cost savings and the classification of separately completed substation work outside this initiative, rather than work not performed; funding did not constrain initiative progression. Liberty did not provide a risk-reduction goal for this initiative; the status of the risk-reduction goal is reflected in Table 6.

Assessment and Conclusion – Per Liberty’s DR003.b response, four unplanned substation projects (a battery-replacement project, oil-minder pumps, substation security, and an SF6-camera project) totaling \$361.7K were completed outside AIR Table 5 and are not added to the GH-12f actual, which remains \$225.2K. The IE carries the \$361.7K outside-AIR-Table-5 spend as a transparency item to the Executive Summary.

WMP-GDOM-GO-01 – 8.1.8.1 Equipment Settings to Reduce Wildfire Risk

Strategic Overview and Risk Mitigation – This initiative funds equipment settings to reduce wildfire risk; the 2025 plan targeted sensitive relay profiles on 7 circuits.

Financial Performance Analysis

- **Planned Spend:** \$500.0K
- **Actual Expenditure:** \$712.0K
- **Variance:** +\$212.0K overspend (42.4% absolute percent difference)
- **Liberty Justification:** The filed AIR separated equipment-settings work from GH-08 into this initiative, and grid-monitoring (SA-02) costs were also captured here; in-house staffing partially offset the cost.

Operational Impact and Risk Reduction – Liberty reported implementation of sensitive relay profiles on 16 circuits, exceeding the 7-circuit target. The overspend reflects a reclassified scope rather than uncontrolled costs; funding did not constrain the initiative's progression. Liberty did not provide a risk-reduction goal for this initiative; the status of the risk-reduction goal is reflected in Table 6.

Assessment and Conclusion – GO-01 is read together with GH-08 (AIR Footnote 4). The IE carries the GH-08 / GO-01 / SA-02 reclassification as a grouped reportable item to the Executive Summary.

WMP-GDOM-GO-02 – 8.1.8.2 Grid Response Procedures and Notifications

This initiative reported no planned or actual 2025 expenditures; with no spend variance to assess, please refer to Table 6.

WMP-GDOM-GO-03 – 8.1.8.3 Personnel Work Procedures and Training in Conditions of Elevated Fire Risk

Strategic Overview and Risk Mitigation – This initiative funds personnel work procedures and training for elevated fire-risk conditions; the 2025 plan allocated \$5.0K for this work.

Financial Performance Analysis

- **Planned Spend:** \$5.0K
- **Actual Expenditure:** \$0.0K
- **Variance:** –\$5.0K underspend (100.0% absolute percent difference)
- **Liberty Justification:** Liberty reported no separately reported 2025 financial activity for this initiative.

Operational Impact and Risk Reduction – The financial results indicate no separately reported 2025 spend; funding did not constrain initiative progress. Liberty did not provide a risk-reduction goal for this initiative; the status of the risk-reduction goal is reflected in Table 6.

Assessment and Conclusion – Given the immaterial dollar amount, the IE treats any expected-activity confirmation as a reportable item in the Executive Summary; no funding concern is indicated.

WMP-GDOM-GO-05 – 8.1.5 Asset Management and Inspection Enterprise System

This initiative reported no planned or actual 2025 expenditures; with no spend variance to assess, please refer to Table 6.

WMP-GDOM-MR-01 – 8.1.4 Equipment Maintenance and Repair

Strategic Overview and Risk Mitigation – This initiative funds equipment maintenance and repair; the 2025 plan provided \$500.0K for this work.

Financial Performance Analysis

- **Planned Spend:** \$500.0K
- **Actual Expenditure:** \$0.0K
- **Variance:** –\$500.0K underspend (100.0% absolute percent difference)
- **Liberty Justification:** Per Liberty’s DR003 response, 2025 maintenance costs were reported within a single operations and maintenance cost code that did not allow the costs to be isolated for AIR Table 5 reporting, and were not also reported under another Tracking ID.

Operational Impact and Risk Reduction – The absence of AIR Table 5 spend reflects O&M cost coding outside Table 5 rather than nonperformance; funding did not constrain initiative progression. Liberty did not provide a risk-reduction goal for this initiative; the status of the risk-reduction goal is reflected in Table 6.

Assessment and Conclusion – The IE treats MR-01 as a financial-reporting classification item; the absence of AIR Table 5 spend reflects O&M cost coding outside Table 5 and does not indicate that no maintenance cost was incurred.

4.1.3 Synthesis of Findings

4.1.3.1 Initiative Review

Liberty exceeded its targets across nearly all initiatives in the Grid Design, Operations, and Maintenance category. Inspection-based initiatives such as detailed distribution line inspections (WMP-GDOM-AI-01), intrusive pole inspections (WMP-GDOM-AI-02), and patrol inspections (WMP-GDOM-AI-03), all surpassed their mileage and unit targets, with detailed inspections reaching 275.20 of 260.90 circuit miles, intrusive pole inspections completing 2,686 of 2,411 poles, and patrol inspections covering 585.7 of 540.9 circuit miles. Similarly, grid hardening initiatives demonstrated substantial overperformance: pole replacements achieved 1,038 of 400

units, expulsion fuse replacements completed 907 of 500 units, and automatic recloser installations delivered six of four devices. Equipment settings optimization exceeded targets by more than doubling the planned scope, with sixteen circuits enabled for fast trip compared to a target of seven. However, one significant underperformance was noted in the undergrounding initiative (WMP-GDOM-GH-02), which completed 0.3 circuit miles against a 0.4-circuit-mile target due to Liberty's strategic reallocation of project scope from the Tahoe Vista Project to the Cave Rock undergrounding project based on superior wildfire risk reduction modeling.

Liberty's centralized asset management and inspection enterprise system (WMP-GDOM-GO-05) demonstrated strong functionality, with SQL and Fulcrum database integration enabling streamlined handling of inspection results and coordination of hardening and maintenance activities. However, several data accuracy and consistency issues emerged across initiatives. In initiative WMP-GDOM-AI-04, discrepancies between drone flight mile reporting created ambiguity: Liberty's email correspondence cited 2.24 miles flown, while the drone inspection flight log spreadsheet reported 4.46 total flight miles, preventing full validation of the initiative. Additionally, initiative WMP-GDOM-GH-03, two sampled pole replacements were completed at reported GPS coordinates, but in-field pole tags did not match Liberty's reported asset identifiers.

Liberty's consistent approach of providing a single sample PDF inspection report paired with spreadsheet data exports, rather than full individual inspection reports, reflects pragmatic resource management given manual extraction constraints, though it limits the IE's ability to independently verify detailed inspection findings. This approach was accepted provisionally across multiple initiatives, however, in future cycles the IE will require, if available, full inspection reports to be provided.

The IE's validation methodology confirmed Liberty's claims in the 2025 EC AIR; however, the absence of quantified risk reduction targets for individual initiatives limits the ability to assess risk reduction achieved within the category against projected reductions. Future WMP cycles would benefit from explicit risk reduction modeling or projections tied to specific initiatives, enabling more rigorous evaluation of category-level risk mitigation effectiveness.

4.1.3.2 Funding Verification

For Grid Design, Operations, and Maintenance, Liberty reported planned 2025 expenditures of \$31,704.5K against actual expenditures of \$27,948.8K, an aggregate underspend of \$3,755.7K (-11.8%). Of the 17 initiatives in this category subject to the variance threshold, 15 (88%) exceeded the 10% absolute-variance threshold; the \$0-plan / positive-actual item (GH-12c) and the not-applicable \$0/\$0 initiatives are excluded from this count. The category-level result is concentrated in a small number of initiatives and is largely explained by recurring, well-supported patterns rather than reduced program delivery.

The principal drivers, by initiative, are:

- Bundled execution under the Resiliency Program (poles 87% / open-grey wire 10% / fuses 3% per Liberty's DR003 response): GH-03 (+\$10,520.4K) absorbs offsetting underspends at GH-12b (-\$1,591.7K) and GH-12e (-\$1,418.7K); similarly, AI-01 (+\$1,371.8K) absorbs AI-04 and AI-05 inspection costs.

- Costs reported outside 2025 EC AIR Table 5: AI-06 and MR-01 were captured within O&M cost codes not reported in Table 5 (a classification matter, not nonperformance).
- Reclassification and deferral: the filed AIR separated equipment-settings work from GH-08 into GO-01 (AIR Footnote 4), and the planned undergrounding project (GH-02) was deferred to the 2027 plan year with lower-cost substitute scope delivered.

The IE identifies the following reconciliation items for disclosure, each resting on Liberty's filed AIR and confirmed by Liberty's data-request responses: (i) intrusive pole inspections (AI-02) – the filed AIR reports \$159.7K (AIR Footnote 6); the preliminary \$466.3K inadvertently included pole-replacement costs reclassified to GH-03, and Liberty's DR003 response confirms the GH-03 work order absorbs pole costs (87% of the bundle), so the 2025 EC AIR-reported \$159.7K is the corrected value and the variance (–8.7%) is below threshold; (ii) covered conductor (GH-01) – the filed EC AIR reports \$5,352.3K (AIR Footnote 3) against preliminary \$4,363.5K, reflecting late-2025 work, with the EC AIR figure adopted as corrected; and (iii) the GH-08 / GO-01 split (AIR Footnote 4). For transparency, four unplanned substation projects totaling \$361.7K were completed outside 2025 EC AIR Table 5 (GH-12f, per DR003.b) and are not added to the GH-12f actual.

Subject to these reconciliation items, the IE concludes that Grid Design, Operations, and Maintenance funding in 2025 was used consistently with the planned program, with variances attributable to cost allocation, classification, efficiency, and deferral rather than to under- or non-performance.

4.2 VEGETATION MANAGEMENT AND INSPECTIONS

The Initiative Summary Table is populated from the 2025 WMP, Table 1 of the 2025 QDR4, and the 2025 EC AIR. Initiative targets come from the WMP, while EC Claimed Progress and Status are sourced from the EC AIR, with Table 1 of the 2025 QDR4 as a secondary source when EC AIR data is unavailable.

4.2.1 Initiative Summary Table

Table 29: Initiative Summary Table (Spend in Thousand \$)

Initiative Number, WMP Section Number, and Name	WMP – Initiative Target	EC-Claimed Progress	EC-Claimed Initiative Status	Sample Size ¹⁹	Sample Validation Rate (%) ^{20, 21}	Verification Method	IE Finding on Initiative (Initiative Validation Rate) ^{22, 23}	WMP – Planned Spend (\$)	EC-Claimed Actual Spend (\$ and % from budget)	Satisfied Risk Reduction Goal?
WMP-VM-ESG-01, 8.2.4, Vegetation Management Enterprise System	No Target Provided	3 Online Training Modules	N/A	N/A	N/A	Liberty VM-ESG-01 SME Interview 03.31.26	100% ²⁴	\$844	\$493.61 (-41.5%)	No Goal Provided
WMP-VM-INSP-01, 8.2.2.1, Vegetation Management Inspection Program - Detailed	220 Circuit Miles	227 Circuit Miles	Exceeded Target	30 Circuit Miles	100%	GDOM_VM_INSP_01 List (Frontload Data) 30 Miles of Inspection Records (DR045)	103%	\$918	\$878.70 (-4.3%)	No Goal Provided
WMP-VM-INSP-02, 8.2.2.2, Vegetation Management Inspection Program - Patrol	No Target Provided	158.12 Circuit Miles	Completed	29 Circuit Miles	100%	GDOM-VM-INSP-02 List (Frontload Data) ~29 Miles (1024 points) of Inspection Records (DR046)	100% ²⁵	\$330	\$185.31 (-43.8%)	No Goal Provided
WMP-VM-INSP-03, 8.2.2.3, Vegetation Management Inspection Program - LiDAR	700 Circuit Miles	700 Circuit Miles	Met Target	35 Asset Points ²⁶	100%	LiDAR Span Data 2025 LiDAR Treetops 2025 (Frontload Data)	100%	\$735	\$598.55 (-18.6%)	No Goal Provided
WMP-VM-QAQC-01, 8.2.5, Quality Assurance and Quality Control	229 Circuit Miles	237.50 Circuit Miles	Exceeded Target	33 Asset Points ²⁶	100%	QAQC Project Tracking Log VM-QAQC-01 Itemized List of Audits (Frontload Data) 33 Inspection Records (DR048)	104%	\$541	\$543.39 (0%)	No Goal Provided
WMP-VM-VFM-01, 8.2.3.1, Pole Clearing	4,960 Poles	5,091 Poles	Exceeded Target	135 Poles	100%	IE_FrontloadDataRequest.gdb (Geodatabase File) (Frontload Data) 135 Pole Clearance Records (DR049)	103%	\$454	\$526.11 (15.9%)	No Goal Provided

¹⁹ N/A in the “Sample Size” column indicates that no target was provided by the EC, or the target was qualitative and did not have a sampling component.

²⁰ The Sample Validation Rate is determined by taking the number of samples validated by the IE and dividing it by the total sampling request.

²¹ N/A in the “Sample Validation Rate” column indicates that no sampling was reviewed; therefore, no validation rate was applied.

²² The Initiative Validation rate is determined by multiplying the EC-Claimed amount (unless otherwise noted) by the Sample Validation Rate (%) then dividing by the WMP Initiative Target.

²³ Energy Safety’s Implementation Year 2025 IE AIR Outline establishes an Initiative Validation Rate of ≥95% to be considered validated.

²⁴ Refer to Section 4.2.2.1, Initiative Review for WMP-VM-INSP-01 for more information on how the initiative was validated.

²⁵ Refer to Section 4.2.2.1, Initiative Review for WMP-VM-INSP-02 for more information on how the initiative was validated.

²⁶ The sampling Population is based on the total number of asset points provided by Liberty rather than the target unit circuit mileage.



Initiative Number, WMP Section Number, and Name	WMP – Initiative Target	EC-Claimed Progress	EC-Claimed Initiative Status	Sample Size ¹⁹	Sample Validation Rate (%) ^{20, 21}	Verification Method	IE Finding on Initiative (Initiative Validation Rate) ^{22, 23}	WMP – Planned Spend (\$)	EC-Claimed Actual Spend (\$ and % from budget)	Satisfied Risk Reduction Goal?
WMP-VM-VFM-02, 8.2.3.2, Wood and Slash Management	280 Acres	387 Acres	Exceeded Target	34 Asset Points ²⁶	100%	IE_FrontloadDataRequest.gdb (Geodatabase File) 2025 Fuel Management Tracker Wood and Slash Management List (Frontload Data) 34 Records of Fuels Management (DR050)	127% ²⁷	\$1,381	\$1,111.61 (-19.5%)	No Goal Provided
WMP-VM-VFM-03, 8.2.3.5, Substation Defensible Space	12 Substations	12 Substations	Met Target	12 Substations	100%	Liberty Substation Annual work Tracker 2025 Cycle 1 & Cycle 2 Work Description Cycle 1 & Cycle 2 Pre-Emergent Chemical Reports (Frontload data)	100%	\$84	\$38.44 (-54.2%)	No Goal Provided
WMP-VM-VFM-04, 8.2.3.7, Fire-Resilient Rights-of-Way	No Target Provided	8.22 Circuit Miles	Completed	8 Circuit Miles	100%	VFM-04 Work List (Frontload Data) VFM-04 Work Order Details (DR052)	100% ²⁸	\$577	\$1,446.84 (150.8%)	No Goal Provided
WMP-VM-VFM-05, 8.2.3.3, Clearance	700 Circuit Miles	701.33 Circuit Miles	Met Target	33 Circuit Miles	100%	IE_FrontloadDataRequest.gdb (Geodatabase File) (Frontload Data) VM-VFM-05 Clearance Base Request Details (DR053)	100%	\$1,406	\$1,766.16 (25.6%)	No Goal Provided
WMP-VM-VFM-06, 8.2.3.4, Fall-In Mitigation	220 Circuit Miles	382.62 Circuit Miles	Exceeded Target	102 Circuit Miles	100%	IE_FrontloadDataRequest.gdb (Geodatabase File) (Frontload Data) Field Inspections	174%	\$4,810	\$3,063.10 (-36.3%)	No Goal Provided
WMP-VM-VFM-07, 8.2.3.6, High-Risk Species	No Target Provided	Assessment Concluded in 2023	N/A	N/A	N/A	N/A	Not Applicable ²⁹	\$0	\$0	No Goal Provided
WMP-VM-VFM-08, 8.2.3.8, Emergency Response Vegetation Management	No Target Provided	N/A	N/A	N/A	N/A	Vegetation Management Plan Vegetation Threat Procedure (Frontload Data)	100% ³⁰	\$0	\$10.37 (100%)	No Goal Provided

²⁷ Based on the data provided by Liberty, the IE was only able to validate 354.79 acres of wood and slash management work resulting in an 127% initiative validation rate. (354.79 * 1 / 280 = 1.267 * 100 = 127%) See Section 4.2.2.1, Initiative Review for WMP-VM-VFM-02.

²⁸ Refer to Section 4.2.2.1, Initiative Review for WMP-VM-VFM-04 for more information on how the initiative was validated.

²⁹ Refer to Section 4.2.2.1, Initiative Review for WMP-VM-VFM-07 for more information on initiative determination.

³⁰ Refer to Section 4.2.2.1, Initiative Review for WMP-VM-VFM-08 for more information on how the initiative was validated.



4.2.2 Written Detail for Initiatives

4.2.2.1 Initiative Review – Findings & Method

VM-ESG-01 – 8.2.4 Vegetation Management Enterprise System – Non-Focus and Non-Field Verifiable

A centralized vegetation management enterprise system streamline the tracking and management of inspections, trimming, and tree removal activities, helping reduce wildfire risks related to vegetation contact. The EC’s 2023-2025 WMP did not set a 2025 target or provide a risk reduction goal for this initiative.

To confirm system functionality for the 2025 compliance year, the IE conducted an SME interview and live demonstration on March 31, 2026, with EC representatives Peter Stoltman, Eric Oiler, and Matthew Dalgetty. During the demonstration, the EC provided a high-level overview of the Vegetation Management Enterprise System framework showcasing how all vegetation management data including inspections, tree work, pole clearing, and LiDAR imports are collected in FieldNote and automatically integrated into an SQL database. This centralized database provides stored procedures, archived views, and reporting dashboards, replacing previous spreadsheet-based tracking methods. No major updates to FieldNote were performed in 2025 however maintenance and improvements are ongoing.

A detailed summary of the SME interview is provided in Appendix 7.3. While the EC did not set a 2025 target for this initiative, it has demonstrated that it maintains a centralized VM enterprise system. The IE identified no issued during the demonstration or documentation review. Based on the SME interview and demonstration, the IE has validated this initiative.

Table 30: Vegetation Management –Enterprise System

2025 Target	2025 EC AIR	2025 Q4 QDR	SME Interview 03.31.26	Initiative Validation Rate
N/A	N/A	N/A	Maintenance of VM Enterprise System	100%

VM-INSP-01 – 8.2.2.1 Vegetation Management Inspection Program Detailed – Non-Focus and Non-Field Verifiable

Detailed inspections of entire circuits are performed to prescribe pruning and removal of vegetation as a safeguard against grow-ins or fall-ins and to comply with required laws and regulations. The EC performs these inspections and resultant work once every three years on each circuit to manage risk posed by vegetation to overhead lines. Detailed inspection cycles may vary to account for vegetation growth rates, site characteristics, environmental conditions, or other factors that can affect the timing of corrective actions.

The 2023-2025 WMP set a target of 220 circuit miles inspected. According to the EC AIR, the EC claimed 227 circuit miles were inspected. The documentation provided in frontload data substantiated this claim when the sum of the UnitsRepresented column was calculated.

The IE requested inspection reports for a total of 30 miles of circuit in DR045. If possible, 21 miles were to be from HFTD Tier 3 and the remaining 9 miles from HFTD Tier 2. The EC responded by providing a spreadsheet with 1,116 records of vegetation inspections. Of these, 741 records were for HFTD Tier 2, 297 were for HFTD Tier 3, and the remaining 78 records were for non-HFTD. When the sum of the length(s) was calculated, filtering for HFTD, there were 2.1 miles of non-HFTD circuit, 20.2 miles of HFTD Tier 2 circuit, and 7.9 miles of HFTD Tier 3 circuit completed in the DR045 sample base data. This totals 30.2 circuit miles, as requested in DR045.

The EC's service territory may not consist of the requested circuit miles per HFTD. The circuit miles requested in DR045 were based on the frontload data, which, for example, indicated the entire T640 circuit fell within only HFTD Tier 3. However, based upon the sampling data provided which segments circuits in greater detail, the T640 circuit falls within both HFTD Tier 2 and Tier 3 areas. This necessarily alters the number of circuit miles the EC can provide data on for each HFTD. The EC has demonstrated completion commensurate with the total number of circuit miles requested, regardless of HFTD.

Based on this analysis, the documentation provided, and sampling verification, the IE has validated this initiative.

Table 31: Vegetation Management Inspection Program - Detailed

2025 Target	2025 EC AIR	2025 Q4 QDR	Frontload and DR045	Initiative Validation Rate
220 Circuit Miles	227 Circuit Miles	227 Circuit Miles	227 Circuit Miles	103%

WMP-VM-INSP-02 – 8.2.2.2 Vegetation Management Inspection Program-Patrol – Non-Focus and Non-Field Verifiable

Patrol vegetation management inspections support wildfire risk mitigation by providing assessments of vegetation conditions along utility lines. Identified conditions that may require vegetation-related work are documented and scheduled for inspection or remediation. These inspections are performed on an as-needed basis on specific circuits or line segments and are triggered by known local conditions, tree health and risk data derived from LiDAR inspections, vegetation conditions reported by the public or line operations, storm, wildfire, or other events that can bring changes to normal vegetation conditions. Liberty's 2023-2025 WMP did not establish a completion target or risk reduction goal for VM patrol inspections in 2025.

In support of Initiative VM-INSP-02, Liberty was asked to provide a list of all completed Vegetation Management Inspection Program-Patrol vegetation inspections which occurred during 2025. The utility responded by submitting a list of 34 completed inspections which included, but

not limited to, Segment ID, Circuit ID, Inspection Status, Inspection Start Date, Inspection End Date, and HFTD Class. The IE was able to verify that the data demonstrated Liberty performed 158.12 circuit miles of VM inspections.

In LU_DR046, the IE requested that Liberty provide PDF inspection reports for a sample of 29 circuit miles of vegetation management inspections which consisted of ~19 miles from Tier 3 – HFTD and ~10 miles from Tier 2 – HFTD. Liberty responded with an Excel spreadsheet titled “VM-INSP-02 Patrol Base Sample Request” which contains detailed data for 29.71 miles of patrol inspections, matching the requested data. The records provided detailed information such as circuit name, associated mileage, associated work order information, inspection date, and associated tree information and findings. No issues or discrepancies were identified.

Based on this analysis, the documentation provided, and sampling verification, the IE has validated this initiative.

Table 32: Vegetation Management Inspection Program-Patrol

2025 Target	2025 EC AIR	2025 Q4 QDR	Frontload Data & DR046 Response	Initiative Validation Rate
No Target Provided	N/A	158.12 Circuit Miles	158.12 Circuit Miles	100%

WMP-VM-INSP-03 – 8.2.2.3 Vegetation Management Inspection Program-LiDAR Inspections – Non-Focus and Non-Field Verifiable

LiDAR-based vegetation management inspections enhance vegetation risk assessment through precise and detailed data collection, supporting targeted mitigation efforts. Liberty’s 2023-2025 WMP established a 2024 target of completing 700-circuit miles of VM LiDAR inspections but did not set a risk reduction goal.

In support of Initiative VM-INSP-03, Liberty was asked to provide a list of all completed Vegetation Management Inspection Program-LiDAR vegetation inspections which occurred during 2025. The utility responded by submitting an Excel list titled “LiDAR_Span_Data_2025” which consisted of 20,000-point inspections totaling ~700 circuit miles of inspections. The utility also submitted an Excel list titled “LiDAR_Treetops_2025” which consisted of 245,549-tree top points and contained associated tree top data for the LiDAR inspections.

The IE reviewed a sample of 35 points of vegetation management inspections which consisted of 3 inspections from non-HFTD, 7 from Tier 2 - HFTD, and 25 from Tier 3 - HFTD. The IE identified that all specific sampling data points could be verified through the frontload data provided by Liberty and that no discrepancies were noted in this review.

Based on this analysis, the documentation provided, and sampling verification, the IE has validated this initiative.

Table 33: Vegetation Management Inspection Program-LiDAR Inspections

2025 Target	2025 EC AIR	2025 Q4 QDR	Frontload Data Response	Initiative Validation Rate
700 Circuit Miles	700 Circuit Miles	700 Circuit Miles	20,000 Points Equaling 700 Circuit Miles	100%

VM-QAQC-01 – 8.2.5 Quality Assurance and Quality Control (QA/QC) – Non-Focus and Non-Field Verifiable

Per section 8.2.5 of the WMP, VM-QAQC-01 validates the vegetation management activities, ensuring adherence to standards and enhancing program effectiveness. This initiative is aligned with Liberty’s Post Work Verification Procedure (VM-04), which outlines strategies for performing quality control inspections on the yearly workload. The QC inspections include pre-inspections, tree pruning and removal, hazard trees, pole brushing, reporting accuracy, and inventory reconciliation. Liberty did not provide a risk reduction goal for this initiative.

The initiative target for 2025 was 229 circuit miles of detailed inspections. According to Liberty’s 2025 EC AIR, the utility inspected 237.5 circuit miles, exceeding the 2025 target. Liberty provided a QAQC Project Tracking log that detailed QAQC activities for 2025. This document listed the QC completed tree work and associated circuit miles, totaling 237.50. Cross referencing the 13 circuits listed on the QAQC Project Tracking to an itemized list of 1,046 audits, all circuits are represented.

From the list of 1,046 audits, the IE requested 33 inspection reports in order to validate this initiative. Liberty provided an 83-page PDF file which included the requested QC inspection reports. The inspection reports included a status outcome of “No Corrective Action Assigned” or “Complete Pass.” The reports also included the circuit names, physical addresses, notes and comments associated with the inspection.

The IE reviewed common data provided, confirming alignment and consistency. The IE identified no issues or discrepancies during this review. Based on this analysis, the documentation provided, and sampling verification, the IE has validated this initiative.

Table 34: Quality Assurance and Quality Control (QA/QC)

2025 Target	2025 EC AIR	2025 Q4 QDR	Frontload Data & DR048 Response	Initiative Validation Rate
229 Circuit Miles	237.5 Circuit Miles	237.5 Circuit Miles	237.5 Circuit	104%

VM-VFM-01 – 8.2.3.1 Pole Clearing – Focus and Non-Field Verifiable

The EC owns approximately 23,000 wood poles that support distribution and transmission facilities. Most of Liberty’s service territory is located on land that is under the jurisdiction of the State of California or the federal government for fire protection services. Liberty only conducts pole clearing in State and Federal Responsibility Areas (SRA and FRA, respectively). The 2023-2025 WMP set a target of 4,960 subject poles cleared. The EC did not set a risk reduction goal for this initiative.

According to the EC AIR, Liberty claimed 5,091 subject poles cleared. The documentation provided in Frontload data indicates there are records of 5,091 pole clearings completed. When the pole_number column was filtered for uniqueness, there were only 5,054 records. This indicates that pole clearing was conducted on the same pole(s) more than once in 2025. Of these records, 26 did not have a completion date associated with the record. Even if these records are excluded, there are 5,065 records with completion date, indicating the EC exceeded the target set in the WMP. It is recommended that Liberty include a completion date for all pole clearing activity for enhanced recordkeeping purposes.

The IE requested documentation in DR049 of completions for 95 poles in HFTD Tier 3, 27 poles in HFTD Tier 2, and 13 poles in non-HFTD. The EC responded by providing a spreadsheet with 135 records. This matches the total number of pole clearings completed however the column for HFTD was blank for each record. The IE was able to cross-reference the pole numbers with the frontload request data and backfill the HFTD. By performing a count of records by HFTD, the amount requested in DR049 for each HFTD was verified. Pole clearing status for two (2) records was marked as “No work” while the rest were marked “complete”. One of the “No Work” records did not have a completed date; all other records (134) had a completion date in 2025.

Based on this analysis, the documentation provided, and sampling verification, the IE has validated this initiative.

Table 35: Pole Clearing

2025 Target	2025 EC AIR	2025 Q4 QDR	Frontload and DR049	Initiative Validation Rate
4,960 Poles	5,091 Poles	5,091 Poles	5,065 Poles	103%

WMP-VM-VFM-02 – 8.2.3.2 Wood and Slash Management – Non-Focus and Non-Field Verifiable

Wood and slash management is designed to reduce the accumulation of bio debris by removing wood and treating brush and slash after vegetation maintenance is performed. Liberty did not provide a risk reduction goal for this initiative. Liberty conducts vegetation management inspection and maintenance activities to improve the reliability of its transmission and distribution systems and to comply with regulatory requirements. Management of fuel load reduces both the risk of fire ignition and the potential for increased fire intensity. According to its 2025 Q4 QDR

and 2025 AIR, Liberty claims that 387 acres of wood and slash management was completed, which exceeds the target goal of 280 acres for 2025.

In support of Initiative VM-INSP-03, Liberty was asked to provide a list of all completed wood and slash management during 2025. The utility responded by submitting an Excel list titled “2025 Fuel Management Tracker” which consisted of 391.10 acres and 50.85 circuit miles of fuel management projects. In addition, the utility submitted a second Excel list titled “WMP-VM-VRM-02 Wood and Slash Management” which consisted of 1,383 work orders. This document included fields such as the circuit work was completed on, lat/lon, work date, and clean up method (100% removal, chip & haul, other) totaling 354.79 acres. Although there is a discrepancy, both documents provided show that Liberty exceeded the target goal of 280 acres. Due to the Wood and Slash Management spreadsheet containing associated work order and work completion date, the IE has verified liberty completed 354.79 acres.

In LU_DR050, the IE requested that Liberty provide documentation of completion for wood and slash management for a sample of 34 records which consisted of 4 from non-HFTD, 6 from Tier 2 - HFTD, and 24 from Tier 3 – HFTD. Liberty responded with an Excel spreadsheet titled “VM-VFM-02 Wood and Slash Base Request” which contains detailed information for the 34 pieces of sampling. After review of these samples, the IE identified no issues or discrepancies.

Based on this analysis, the documentation provided, and sampling verification, the IE has validated this initiative.

Table 36: Wood and Slash Management

2025 Target	2025 EC AIR	2025 Q4 QDR	Frontload Data & DR050 Response	Initiative Validation Rate
280 Acres	387 Acres	387 Acres	354.79 Acres	127%

WMP-VM-VFM-03 – 8.2.3.5 Substation Defensible Space – Non-Focus and Non-Field Verifiable

Maintaining defensible space around substations reduces wildfire risks by eliminating vegetation that could ignite or fuel a fire near critical facilities. The 2025 WMP set forth a target to perform inspections, vegetation management and other maintenance activities for 12 substations for 2025. Liberty did not provide a risk reduction goal for this initiative.

Liberty provided detailed completion records including documentation of personnel performing vegetation clearing, post-treatment reports, and substation photographs. The IE reviewed substation annual tracking for all 12 substations as well as pre-emergent chemical reports. 12 substations were inspected on June 16-18 (cycle 2) and October 27-30 (cycle 1) with associated work taking place on the same day. Documentation provided for both cycles included a description of work, date completed, and associated photo for each of the 12 substations. Chemical reports were included for sites where chemicals were used.

Based on this analysis and the documentation provided, the IE has validated this initiative.

Table 37: Substation Defensible Space

2025 Target	2025 EC AIR	2025 Q4 QDR	Frontload Data Response	Initiative Validation Rate
12 Substations	12 Substations	12 Substations	12 Substations	100%

WMP-VM-VFM-04 – 8.2.3.7 Fire-Resilient Rights-of-Way – Non-Focus and Non-Field Verifiable

Creating fire-resilient rights-of-way reduces wildfire risks by proactively removing incompatible and hazardous tree species that encroach on power lines. Liberty’s 2023-2025 WMP did not establish a specific completion target or risk reduction goal for this initiative in 2025.

According to its 2025 Q4 QDR, Liberty claims that 8.22 line miles were completed in fire-resilient rights-of-way. The 2025 EC AIR states that the IVM monitoring program was implemented in 2025 and that this program will be ongoing and is on track for the 10-year objective of December 2032.

In support of Initiative VM-VFM-04, Liberty provided a list of locations where work pertaining to the enhanced rights-of-way maintenance projects was conducted. This list includes circuit name, HFTD designation, length of line (circuit miles), work order number, and completion date. Documentation provided verifies that Liberty completed 8.22 circuit miles pertaining to rights-of-way work. The IE requested documentation of completion for all 8.22 circuit miles of fire-resilient rights-of-way maintenance completed in 2025, the utility responded by submitting Excel spreadsheets titled “VM-VFM-04 FRC” which consisted of 221 work order IDs totaling 8.23 circuit miles aligning with the frontload data. The sampling documentation included more information such as debris removal type, work order priority with associated timeline, inspection type verifying work order completion, work description, and tree information.

Based on this analysis and the documentation provided, IE has validated this initiative.

Table 38: Fire-Resilient Right-of-Ways

2025 Target	2025 EC AIR	2025 Q4 QDR	Frontload Data & DR052 Response	Initiative Validation Rate
No Target Provided	N/A	8.22 Circuit Miles	8.22 Circuit Miles	100%

VM-VFM-05 – 8.2.3.3 Clearance – Non-Focus and Non-Field Verifiable

Vegetation clearance inspection and maintenance activities mitigate wildfire risks by ensuring proper clearance around electric lines. Liberty’s 2023-2025 WMP set a goal of 700 circuit miles but did not establish a risk reduction goal for vegetation clearance in 2025.

According to the 2025 Q4 QDR and the 2025 AIR, Liberty exceeded its target goal of 700 circuit miles claiming that they provided clearance activities for 701.33 circuit miles.

In support of Initiative VM-INSP-02, Liberty was asked to provide a list of all completed clearance activities for 2025. Liberty provided the geodatabase file containing spatial and non-spatial data for the initiative which consists of 114 clearance points amounting to 701.33 circuit miles for both distribution and transmission lines in all HFTDs.

In LU_DR053, the IE requested that Liberty provide documentation for a sample of 33 clearance activities consisting of 3 inspections from non-HFTD, 18 from Tier 2 - HFTD, and 12 from Tier 3 – HFTD, spanning 203 circuit miles. Liberty responded with an Excel spreadsheet titled “VM-VFM-05 Clearance Base Request” which contains 750 work orders verified by remote sensing LiDAR showing details such as vegetation threat type, cleanup method, work order comments, completion date, and tree data. Due to some work items existing on customer land, the data also contains contact attempt method and date, refusal status, and associated customer information.

Based on this analysis, the documentation provided, and the field-sample inspections, the IE has validated this initiative.

Table 39: Clearance

2025 Target	2025 EC AIR	2025 Q4 QDR	Frontload Data & DR053 Response	Initiative Validation Rate
700 Circuit Miles	701.33 Circuit Miles	701.33 Circuit Miles	701.33 Circuit Miles	100%

WMP-VM-VFM-06 – 8.2.3.4 – Fall-In Mitigation, High-Risk Species – Focus & Field Verifiable

Fall-in mitigation is intended to reduce wildfire ignition risk by trimming or removing hazard trees outside the standard right-of-way that present a fall-in risk to Liberty’s overhead system, with priority given to high-risk species in high fire-risk areas, and is coordinated with Liberty’s vegetation management inspection programs. As described in Liberty’s 2023-2025 WMP, Section 8.2.3.4, Liberty’s 2025 target for this initiative was 220 circuit miles of fall-in mitigation treatment. The WMP target was expressed as a mileage target and did not include a quantified initiative-specific risk-reduction target.

Liberty reported completion of 382.62 circuit miles of fall-in mitigation in 2025, exceeding the 220-circuit-mile target. In its frontloaded data response, Liberty provided consolidated GIS data and completion records identifying the treated segments, including mitigation location coordinates, circuit identifier, species and treatment type, treatment date, and HFTD tier.

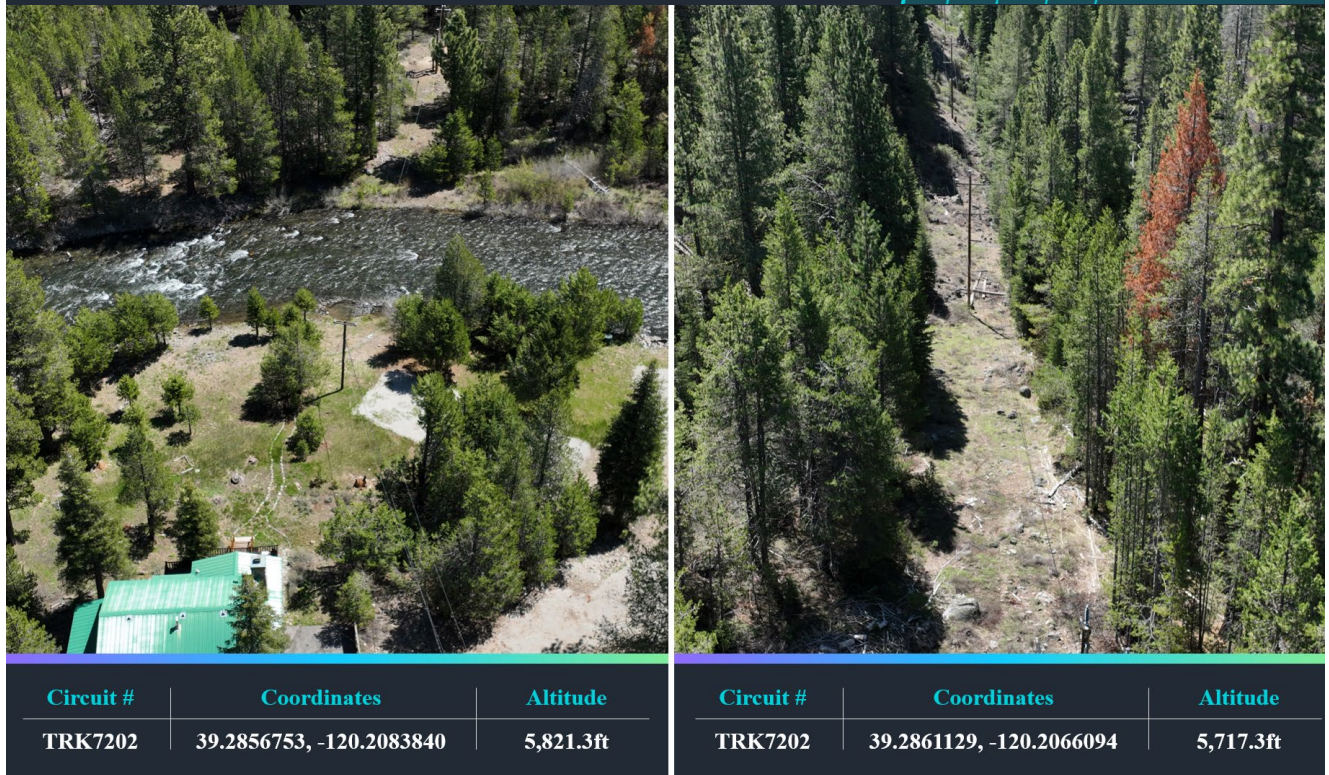
Because the reported population exceeded fifteen units, the IE determined the sample size using Cochran’s formula with finite population correction, producing a base sample of 102 circuit miles with an additional 26 calibration and alternate circuit miles, for a reconciled field sample of 128 circuit miles. The IE conducted field observations across the 128-circuit-mile sample via vehicle

patrols and drone flights, capturing geo-referenced drone photographs and video, and confirmed that fall-in mitigation treatments were completed and that mitigation locations aligned with the reported GIS data.

The sampled circuit miles met the initiative criteria, yielding a Sample Validation Rate of 100 percent. Applying the Initiative Validation Rate formula, the Sample Validation Rate multiplied by the Liberty-reported completion divided by the WMP target, the Initiative Validation Rate is 174 percent, calculated as $100 \text{ percent} \times 382.62 / 220$. The result exceeds the 95 percent validation threshold. The initiative is Validated.

The IE also reviewed the sampled corridors for workmanship, location accuracy, and correspondence between completed work and Liberty's reported 2025 scope. The field review identified no exceptions.

Figure 8:
Example of Fall-In Mitigation Field Images



Based on this analysis, the documentation provided, and the field-sample inspections, the IE has validated this initiative

Table 40: Fall-In Mitigation, High-Risk Species

2025 Target	2025 EC AIR	2025 Q4 QDR	Frontload DR	Initiative Validation Rate
220 Circuit Miles	382.62 Circuit Miles	382.62 Circuit Miles	382.62 Circuit Miles	174%

WMP-VM-VFM-07 – 8.2.3.6 High-Risk Species – Non-Focus and Non-Field Verifiable

The WMP does not set forth a target for VM-VFM-07 for 2025. In the 2025 EC AIR, Liberty stated that an analysis of fall-in-risk scoring derived from LiDAR inspections (performed in 2023) was concluded in December of 2023. Section 8.2.3.6 of the WMP states that methodology of addressing high-risk species does not differ from initiative 8.2.3.4 (VM-VFM-06). This initiative is not applicable for implementation year 2025 as all targets, completion, and spend for initiative VFM-07 is tracked and recorded under VFM-06.

Table 41: High-Risk Species

2025 Target	2025 EC AIR	2025 Q4 QDR	Not Applicable	Initiative Validation Rate
N/A	Assessment Concluded in 2023	N/A	N/A	Not Applicable

VM-VFM-08 – 8.2.3.8 Emergency Response Vegetation Management – Non-Focus and Non-Field Verifiable

Per section 8.2.3.8 of the WMP, the VM-VFM-08 initiative focuses on two vegetation management activities based on weather conditions and post-fire service restoration. Activities based on weather conditions include planning and execution of vegetation management activities, such as trimming or removal, executed based on and in advance of a Red Flag Warning or other weather condition forecast that indicates an elevated fire threat in terms of ignition probability and wildfire potential. Liberty did not provide a risk reduction goal for this initiative.

The WMP does not explicitly state a target for the 2025 initiative. In the frontload data request, the utility provided their Vegetation Management Plan (Rev. 3) and the Vegetation Threat Procedure (Rev. 2). The Vegetation Management Plan outlines a variety of topics associated with managing vegetation, including sections addressing emergencies, immediate, and accelerated work. The Threat Procedure is a 7-page document that outlines topics such as threat process, threat criteria and mitigation schedule, threat mitigation steps, and notification protocol.

The IE reviewed common data provided, confirming alignment and consistency. The IE identified no issues or discrepancies during this review. Based on this analysis and the documentation provided, IE has validated this initiative.

Table 42: Emergency Response Vegetation Management

2025 Target	2025 EC AIR	2025 Q4 QDR	Frontload Data Response	Initiative Validation Rate
No Target Provided	N/A	N/A	Veg. Threat Procedure and Management Plan	100%

4.2.2.2 Funding Verification – Findings**WMP-VM-ESG-01 – 8.2.4 Vegetation Management Enterprise System**

Strategic Overview and Risk Mitigation – This initiative funds a centralized vegetation-management enterprise system that streamlines tracking and management of inspections, trimming, and tree removal.

Financial Performance Analysis

- **Planned Spend:** \$843.6K
- **Actual Expenditure:** \$493.6K
- **Variance:** –\$350.0K underspend (41.5% absolute percent difference)
- **Liberty Justification:** Per Liberty’s DR003 response, the original forecast was consistent with the amount submitted in the 2025 General Rate Case (developed in 2023); 2025 spend was lower because less work was required than the higher 2023 activity level that informed the forecast.

Operational Impact and Risk Reduction – System functionality was demonstrated for the 2025 compliance year; the underspend reflects a lower-than-forecast cost basis rather than reduced capability, and did not constrain initiative progression. Liberty did not provide a risk-reduction goal for this initiative; the status of the risk-reduction goal is reflected in Table 29.

Assessment and Conclusion – The IE did not identify evidence that the variance reduced initiative implementation; the variance reflects a forecast-based effect, and the IE did not identify a reconciliation item for this initiative. Liberty reduced the 2026 forecast for this initiative by 51%.

WMP-VM-INSP-01 – 8.2.2.1 Vegetation Management Inspection Program – Detailed

Since the absolute percent difference between planned and actual spend for this initiative (4.3%) is less than 10%, please refer to Table 29.

WMP-VM-INSP-02 – 8.2.2.2 Vegetation Management Inspection Program – Patrol

Strategic Overview and Risk Mitigation – This initiative funds vegetation patrol inspections across Liberty’s service territory.

Financial Performance Analysis

- **Planned Spend:** \$330.2K
- **Actual Expenditure:** \$185.3K
- **Variance:** –\$144.9K underspend (43.9% absolute percent difference)
- **Liberty Justification:** Per Liberty’s DR003 response, the forecast was based on elevated 2021-2023 patrol activity driven by tree mortality; 2025 tree mortality was lower than expected, and prior-year maintenance in high-mortality areas reduced required effort, lowering actual spend.

Operational Impact and Risk Reduction – Liberty reported 158.12 line miles of patrol inspections. The underspend reflects a lower-than-forecast cost basis rather than reduced scope and did not constrain initiative progression. Liberty did not provide a risk-reduction goal for this initiative; the status of the risk-reduction goal is reflected in Table 29.

Assessment and Conclusion – The IE did not identify evidence that the variance reduced initiative implementation; the variance reflects a forecast-based effect, and the IE did not identify a reconciliation item for this initiative. Liberty reduced the 2026 patrol-inspection forecast by 16%.

WMP-VM-INSP-03 – 8.2.2.3 Vegetation Management Inspection Program – LiDAR

Strategic Overview and Risk Mitigation – This initiative funds LiDAR-based vegetation inspection; the 2025 plan targeted 700 line miles.

Financial Performance Analysis

- **Planned Spend:** \$735.5K
- **Actual Expenditure:** \$598.6K
- **Variance:** –\$136.9K underspend (18.6% absolute percent difference)
- **Liberty Justification:** Liberty over-forecasted costs for this initiative in 2025 and worked with its vendor to realize year-over-year efficiency improvements, which it reflected in a mid-2025 re-forecast of approximately \$600,000.

Operational Impact and Risk Reduction – Liberty reported completion of 700 line miles, meeting the target. The underspend reflects vendor efficiency and a lower re-forecast rather than reduced scope, and did not constrain initiative progression. Liberty did not provide a risk-reduction goal for this initiative; the status of the risk-reduction goal is reflected in Table 29.

Assessment and Conclusion – The IE did not identify evidence that the variance reduced initiative implementation; the variance is attributable to vendor efficiency and forecast basis, and the IE did not identify a reconciliation item for this initiative.

WMP-VM-QAQC-01 – 8.2.5 Quality Assurance and Quality Control

Since the absolute percent difference between planned and actual spend for this initiative (0.5%) is less than 10%, please refer to Table 29.

WMP-VM-VFM-01 – 8.2.3.1 Pole Clearing

Strategic Overview and Risk Mitigation – This initiative funds pole clearing; the 2025 plan targeted 4,960 subject poles.

Financial Performance Analysis

- **Planned Spend:** \$453.9K
- **Actual Expenditure:** \$526.1K
- **Variance:** +\$72.2K overspend (15.9% absolute percent difference)
- **Liberty Justification:** Per Liberty’s DR003 response, the forecast was aligned with the 2025 General Rate Case rate of \$89.52 per pole; higher 2025 rates of \$98.90 per pole caused costs to exceed the forecast.

Operational Impact and Risk Reduction – Liberty reported clearing 5,091 poles, exceeding the target of 4,960. Funding did not constrain initiative progression. Liberty did not provide a risk-reduction goal for this initiative; the status of the risk-reduction goal is reflected in Table 29.

Assessment and Conclusion – The overspend reflects a unit-rate change on a modest dollar base rather than uncontrolled cost growth, and the IE did not identify a reconciliation item for this initiative. Liberty adjusted the 2026 forecast for current rates and workload.

WMP-VM-VFM-02 – 8.2.3.2 Wood and Slash Management

Strategic Overview and Risk Mitigation – This initiative funds wood and slash management; the 2025 plan targeted 280 acres.

Financial Performance Analysis

- **Planned Spend:** \$1,381.3K
- **Actual Expenditure:** \$1,111.6K
- **Variance:** –\$269.7K underspend (19.5% absolute percent difference)
- **Liberty Justification:** Liberty over-forecasted costs for this initiative in 2025 and re-forecasted the initiative’s costs in mid-2025 to approximately \$1,070,000.

Operational Impact and Risk Reduction – Liberty reported completion of 387 acres, exceeding the 280-acre target. The underspend reflects a lower-than-forecast cost basis rather than reduced scope and did not constrain initiative progression. Liberty did not provide a risk-reduction goal for this initiative; the status of the risk-reduction goal is reflected in Table 29.

Assessment and Conclusion – The IE did not identify evidence that the variance reduced initiative implementation; Liberty over-delivered against target; the variance reflects a forecast-basis effect; and the IE did not identify a reconciliation item for this initiative.

WMP-VM-VFM-03 – 8.2.3.5 Substation Defensible Space

Strategic Overview and Risk Mitigation – This initiative funds defensible-space treatments at substations; the 2025 plan targeted 12 treatments.

Financial Performance Analysis

- **Planned Spend:** \$84.4K
- **Actual Expenditure:** \$38.4K
- **Variance:** –\$45.9K underspend (54.4% absolute percent difference)
- **Liberty Justification:** Liberty over-forecasted costs for this initiative in 2025 and re-forecasted the initiative’s costs in mid-2025 to approximately \$40,000.

Operational Impact and Risk Reduction – Liberty reported completion of 12 substation treatments, meeting the target. The underspend reflects a lower-than-forecast cost basis on a small dollar basis rather than a reduced scope, and it did not constrain initiative progression. Liberty did not provide a risk-reduction goal for this initiative; the status of the risk-reduction goal is reflected in Table 29.

Assessment and Conclusion – The IE did not identify evidence that the variance reduced initiative implementation; the target was met; the variance reflects a forecast-based effect; and the IE did not identify a reconciliation item for this initiative.

WMP-VM-VFM-04 – 8.2.3.7 Fire-Resilient Rights-of-Way

Strategic Overview and Risk Mitigation – This initiative funds fire-resilient rights-of-way work.

Financial Performance Analysis

- **Planned Spend:** \$577.4K
- **Actual Expenditure:** \$1,446.8K
- **Variance:** +\$869.5K overspend (150.6% absolute percent difference)
- **Liberty Justification:** Per Liberty’s DR003 response, the 2025 workload increased due to overlap with planned Fall-In Mitigation activities; work orders in the overlap area were reclassified to Fire-Resilient Rights-of-Way, with approximately \$800,000 of funding shifted from the Fall-In Mitigation budget (VFM-06).

Operational Impact and Risk Reduction – Liberty reported completion of the expanded scope. The overspend reflects a reclassification of overlapping work paired with VFM-06 rather than

uncontrolled cost growth; funding did not constrain initiative progression. Liberty did not provide a risk-reduction goal for this initiative; the risk-reduction goal status is reflected in Table 29.

Assessment and Conclusion – VFM-04 is read together with VFM-06 as a paired reallocation of approximately \$800,000; neither initiative should be interpreted as a standalone overspend or shortfall.

WMP-VM-VFM-05 – 8.2.3.3 Clearance

Strategic Overview and Risk Mitigation – This initiative funds vegetation clearance; the 2025 plan targeted 700 line miles.

Financial Performance Analysis

- **Planned Spend:** \$1,405.5K
- **Actual Expenditure:** \$1,766.2K
- **Variance:** +\$360.7K overspend (25.7% absolute percent difference)
- **Liberty Justification:** Per Liberty's DR003 response, approximately \$70,000 reflects unplanned padmount-transformer clearing; of the remaining variance, one vendor (subsequently discontinued) accounted for approximately 45% of vendor cost while completing only 36% of the work.

Operational Impact and Risk Reduction – Liberty reported completion of 701.33 line miles, meeting the target. Funding did not constrain initiative progression. Liberty did not provide a risk-reduction goal for this initiative; the status of the risk-reduction goal is reflected in Table 29.

Assessment and Conclusion – The overspend reflects unplanned padmount-transformer clearing and a vendor-productivity issue (the vendor was subsequently discontinued) rather than uncontrolled cost growth, and the IE did not identify a reconciliation item for this initiative.

WMP-VM-VFM-06 – 8.2.3.4 Fall-In Mitigation

Strategic Overview and Risk Mitigation – This initiative funds fall-in mitigation; the 2025 plan targeted 220 line miles.

Financial Performance Analysis

- **Planned Spend:** \$4,810.1K
- **Actual Expenditure:** \$3,063.1K
- **Variance:** –\$1,747.0K underspend (36.3% absolute percent difference)
- **Liberty Justification:** Per Liberty's DR003 response, approximately \$800,000 was reallocated from this initiative to Fire-Resilient Rights-of-Way (VFM-04) for overlapping work, contributing to the underspend.

Operational Impact and Risk Reduction – Liberty reported completion of 382.62 line miles, exceeding the 220-line-mile target. The underspend reflects the reallocation of overlapping scope rather than reduced delivery; funding did not constrain the initiative's progression. Liberty did not provide a risk-reduction goal for this initiative; the status of the risk-reduction goal is reflected in Table 29.

Assessment and Conclusion – VFM-06 is read together with VFM-04 as a paired reallocation of approximately \$800,000; the underspend should not be interpreted as a shortfall.

WMP-VM-VFM-07 – 8.2.3.6 High-Risk Species

This initiative reported no planned or actual 2025 expenditures; with no spend variance to assess, please refer to the Initiative Summary Table.

WMP-VM-VFM-08 – 8.2.3.8 Emergency Response Vegetation Management

Liberty reported \$10.4K in actual 2025 spend against a \$0 planned amount for emergency-response vegetation management, as Liberty did not forecast any 2025 costs for this initiative. Given the immaterial dollar magnitude, the IE treats this as a minor unforecasted item; it is a \$0-plan/positive-actual item and is excluded from the greater-than-10% count. Liberty did not provide a risk-reduction goal for this initiative.

4.2.3 Synthesis of Findings

4.2.3.1 Initiative Review

Liberty exceeded its quantified targets across all active vegetation management initiatives in 2025. Inspection initiatives consistently surpassed planned scope: detailed vegetation management inspections (VM-INSP-01) completed 227 of 220 circuit miles; patrol inspections (VM-INSP-02) delivered 158.12 circuit miles despite having no formal target; and LiDAR inspections (VM-INSP-03) achieved the full planned scope of 700 circuit miles across 20,000 data points and 245,549 tree-top identifications. Quality assurance and quality control activities (VM-QAQC-01) exceeded targets by 8.5 circuit miles, completing 237.5 of 229 circuit miles. Vegetation treatment and mitigation initiatives demonstrated particularly strong overperformance: pole clearing (VM-VFM-01) completed 5,065 of 4,960 poles; wood and slash management (VM-VFM-02) achieved 354.79 acres against a 280-acre target; vegetation clearance (VM-VFM-05) completed 701.33 of 700 circuit miles; and fall-in mitigation (VM-VFM-06) delivered 382.62 of 220 circuit miles, a 74 percent overperformance. Substation defensible space maintenance (VM-VFM-03) met its target exactly, completing work at all twelve planned substations.

In VM-VFM-01, the IE identified duplicate pole records: while Liberty reported 5,091 pole clearings, filtering for unique pole numbers yielded only 5,054 records, indicating that certain poles received multiple clearing treatments in 2025. More importantly, 26 pole clearing records lacked completion dates, compromising recordkeeping completeness. The IE recommended that Liberty implement mandatory completion date documentation for all pole clearing activities to enhance audit trail integrity.

For initiative VM-VFM-02, discrepancies between two Liberty-provided datasets created ambiguity regarding actual completion: the "2025 Fuel Management Tracker" reported 391.10 acres and 50.85 circuit miles, while the "WMP-VM-VRM-02 Wood and Slash Management" spreadsheet reported 354.79 acres across 1,383 work orders. Although both documents demonstrated target achievement, the 36-acre variance indicates a recordkeeping discrepancy. The IE resolved the discrepancy by relying on the more detailed work-order-level dataset (354.79 acres) due to its granular completion date documentation.

The IE's validation methodology confirmed Liberty's claims in the 2025 EC AIR; however, the absence of quantified risk reduction targets for individual initiatives limits the ability to assess risk reduction achieved within the category against projected reductions. Future WMP cycles would benefit from explicit risk reduction modeling or projections tied to specific initiatives, enabling more rigorous evaluation of category-level risk mitigation effectiveness.

4.2.3.2 Funding Verification

For Vegetation Management and Inspections, Liberty reported planned 2025 expenditures of \$12,080.5K against actual expenditures of \$10,662.2K, an aggregate underspend of \$1,418.3K (–11.7%). Of the 11 initiatives in this category subject to the variance threshold, 9 (82%) exceeded the 10% absolute-variance threshold; the \$0-plan / positive-actual item (VFM-08) and the not-applicable initiative are excluded from this count. The category variance is concentrated in a small number of initiatives and is largely explained by forecast-basis adjustments and a single managed reallocation, rather than reduced program delivery.

The principal drivers, by initiative, are:

- Forecast basis: ESG-01 (–\$350.0K), INSP-02 (–\$144.9K), INSP-03 (–\$136.9K), and VFM-02 (–\$269.7K) and VFM-03 (–\$45.9K) were over-forecast and in several cases re-forecast downward in mid-2025; VFM-01 (+\$72.2K) reflects a unit-rate increase from \$89.52 to \$98.90 per pole.
- A single managed reallocation: approximately \$800,000 was shifted from Fall-In Mitigation (VFM-06, –\$1,747.0K) to Fire-Resilient Rights-of-Way (VFM-04, +\$869.5K) for overlapping work; the two are read together.
- Vendor productivity and scope: VFM-05 (+\$360.7K) reflects approximately \$70,000 of unplanned padmount-transformer clearing plus vendor-productivity effects.

The IE identifies no funding reconciliation items requiring restatement in this category; the variances rest on Liberty's filed AIR explanations and its DR003 responses. Subject to the foregoing, the IE concludes that Vegetation Management and Inspections funding in 2025 was used consistently with the planned program, with variances attributable to forecast basis, reallocation, and vendor productivity rather than to under- or non-performance. Formal recommendations are consolidated in the Executive Summary.

4.3 SITUATIONAL AWARENESS AND FORECASTING

The Initiative Summary Table is populated from the 2025 WMP, Table 1 of the 2025 QDR4, and the 2025 EC AIR. Initiative targets come from the WMP, while EC Claimed Progress and Status are sourced from the EC AIR, with Table 1 of the 2025 QDR4 as a secondary source when EC AIR data is unavailable.

4.3.1 Initiative Summary Table

Table 43: Initiative Summary Table (Spend in Thousand \$)

Initiative Number, WMP Section Number, and Name	WMP – Initiative Target	EC-Claimed Progress	EC-Claimed Initiative Status	Sample Size ³¹	Sample Validation Rate (%) ^{32 33}	Verification Method	IE Finding on Initiative (Initiative Validation Rate) ^{34 35}	WMP – Planned Spend (\$)	EC-Claimed Actual Spend (\$ and % from budget)	Satisfied Risk Reduction Goal?
WMP-SA-01, 8.3.2, Install Weather Stations	Unknown	Zero - All Planned Weather Stations Have Been Installed	Completed	N/A	N/A	Liberty Frontload Written Response (Frontload Data)	Not Applicable	\$50	\$199.20 (298.4%)	No Goal Provided
WMP-SA-02, 8.3.3, Fault Indicators	7 Circuits	7 Circuits	Met Target	7 Circuits	100%	Fault Indicator Installation List (Frontload Data) 7 FI Notification Activity (DR039) Updated FI Installation List Muller1296 Response (DR039.b)	114% ³⁶	\$300	\$0 (-100%)	No Goal Provided
WMP-SA-03, 8.3.4, Alert Wildfire Cameras	Unknown	Adoption of Existing ALERT Tahoe Camera Network – Adding 16 Camera Locations	Completed	N/A	N/A	SA-03 Installation Table (Frontload Data)	100%	\$0	\$126 (100%)	No Goal Provided
WMP-SA-04, 8.3.5, Weather Forecasting	No Target Provided	N/A	N/A	N/A	N/A	LIB Calibration Liberty Calibration Summary 2025 (Frontload Data)	Not Applicable	\$0	\$276.66 (100%)	No Goal Provided
WMP-SA-06, 8.3.6, Ignition Likelihood Calculation	Model Enhancements	N/A	N/A	N/A	N/A	WMP Model Documentation – Technosylva (Frontload Data)	100%	\$806	\$1,272.70 (57.9%)	No Goal Provided
WMP-SA-07, N/A, Ignition Consequence Calculation	Model Enhancements	N/A	N/A	N/A	N/A	N/A	Not Applicable	\$0	\$0	No Goal Provided

³¹ N/A in the “Sample Size” column indicates that no target was provided by the EC, or the target was qualitative and did not have a sampling component.

³² The Sample Validation Rate is determined by taking the number of samples validated by the IE and dividing it by the total sampling request.

³³ N/A in the “Sample Validation Rate” column indicates that no sampling was reviewed; therefore, no validation rate was applied.

³⁴ The Initiative Validation rate is determined by multiplying the EC-Claimed amount (unless otherwise noted) by the Sample Validation Rate (%) then dividing by the WMP Initiative Target.

³⁵ Energy Safety’s Implementation Year 2025 IE AIR Outline establishes an Initiative Validation Rate of ≥95% to be considered validated.

³⁶ Liberty claimed Fault Indicator installation on 7 circuits in the 2025 EC AIR, however, the data provided indicates that Fault Indicators were installed on 8 circuits in 2025, resulting in an 114% initiative validation rate. (8 * 1 / 7 = 1.142 * 100 = 114.2%) See Section 4.3.2.1, Initiative Review for WMP-SA-02



4.3.2 Written Detail for Initiatives

4.3.2.1 Initiative Review – Findings & Method

WMP-SA-01 – 8.3.2 Install Weather Stations – Non-Focus and Non-Field Verifiable

In review of Initiative WMP-SA-01, per table 8-36 of the WMP, Liberty states a target of “unknown” for the 2025 review year. Liberty did not provide a risk reduction goal for this initiative. Section 8.3.2 contains the tracking ID for this initiative, but no narrative is given for objectives, goals, or targets. Per the 2025 EC AIR, it is noted that all planned weather stations were completed in 2023 and no new weather stations have been determined to be necessary.

In support of WMP-SA-01, Liberty was asked to provide a target and data for any weather station installations targeted for 2025. The utility responded by stating they did not have a target or actuals for this WMP initiative in 2025.

Based upon this analysis and the documentation reviewed, the IE has determined that WMP-SA-01 is not applicable to the 2025 review period. If Liberty plans any installations of weather stations in future WMP cycles, a review implementation will be conducted.

Table 44: Install Weather Stations

2025 Target	2025 EC AIR	2025 Q4 QDR	Frontload Data Response	Initiative Validation Rate
N/A	N/A	N/A	Statement	Not Applicable

WMP-SA-02 – 8.3.3 Fault Indicators – Focus and Non-Field Verifiable

The EC included the installation of fault indicators as part of its fast trip or SRP Program. Fault indicators expedite power restoration during an outage by helping line crews locate the fault. Two (2) different types of fault indicators have been installed and are operational this year. One type includes remote communications, while the other has local indication via a light. Most fault indicators have been installed on taps off the main line, which enables the crews to focus their restoration efforts by driving along the main line to see if fault indicators have lit up.

The 2023-2025 WMP set a target of seven (7) fault indicators installed in 2025. According to the EC AIR, the EC claimed seven (7) fault indicators installed in 2025. The EC did not provide a risk reduction goal for this initiative. The documentation provided in the frontload data indicates that seven (7) fault indicator installations were completed. This number was determined by filtering the data by unique circuit ID.

The IE requested documentation in DR039 for all fault indicator installations in 2025. The EC responded by providing PDF files from fault indicator installation. Each report has the pole numbers associated with the circuits where fault indicators were installed. These pole numbers were cross-referenced against the frontload data spreadsheet. An installation report was provided for Hobart 7700 even though this circuit was not claimed in the frontload spreadsheet. Additionally, the Muller 1296 circuit installations did not have a corresponding report. The IE

submitted a subsequent data request, DR039.b, to obtain documentation for claimed Muller 1296 installations. In response, the EC provided six (6) images of the fault indicators installed on Muller 1296. The EC also clarified that Pole 300500 shown in photos was substituted for Pole 290431 in the spreadsheet based on field expertise which determined on-site that Pole 300500 was a more appropriate installation location. The response to DR039.b also included an updated spreadsheet which contained Hobart 7700 fault indicator installations. The EC has provided sufficient documentation to demonstrate that they achieved eight (8) fault indicator installations, exceeding the target goal of seven (7).

Based on this analysis, the documentation provided, and sampling verification, the IE has validated this initiative.

Table 45: Fault Indicators

2025 Target	2025 EC AIR	2025 Q4 QDR	Frontload Data & DR039.b Response	Initiative Validation Rate
7 Circuits	7 Circuits	7 Circuits	8 Circuits	114%

WMP-SA-03 – 8.3.4 Alert Wildfire Cameras – Non-Focus and Non-Field Verifiable

In review of Initiative WMP-SA-03, per table 8-36 of the WMP, Liberty states a target of “unknown” for the 2025 review year. Liberty did not provide a risk reduction goal for this initiative. Section 8.3.1 contains the tracking ID for this initiative, but no narrative is given for objectives, goals, or targets. Per the 2025 EC AIR, it is noted that Liberty executed an agreement in 2025 with the University of Nevada Reno (UNR) to adopt the existing ALERT Tahoe camera network, adding 16 sites to its portfolio of wildfire camera locations. The cameras are owned and operated by UNR and operations and maintenance costs are sponsored by Liberty.

In support of WMP-SA-03, Liberty was asked to provide a target and data for wildfire camera installations targeted for 2025. The utility responded with an Excel spreadsheet listing the 16 UNR cameras including Camera Name, Longitude, Latitude, Elevation in Meters, Installation Date, and Current Operating Status as well as two (2) cameras with the University of California, San Diego (UCSD). All cameras were listed as “operational” and all but the UCSD cameras had an installation date.

Based upon this analysis and the documentation reviewed, the IE has validated his initiative.

Table 46: Alert Wildfire Cameras

2025 Target	2025 EC AIR	2025 Q4 QDR	Frontload Data Response	Initiative Validation Rate
Unknown	Complete	N/A	16 Cameras at UNR 2 Cameras at UCSD	100%

WMP-SA-04 – 8.3.5 Weather Forecasting – Non-Focus and Non-Field Verifiable

Liberty did not outline WMP-SA-04 “Weather Forecasting” in the 2023-2025 WMP. No data for this initiative is listed in Q4 QDR. Liberty did not provide a risk reduction goal for this initiative.

In support of WMP-SA-04, Liberty was asked to provide documentation detailing weather forecasting strategies in 2025. The utility responded with an Excel spreadsheet entitled “LIB Calibration 2025” showing 39 items with Station ID, Station Name, Calibration Date (all occurring in 2025), and other inspection and maintenance data points for each item. In addition, the utility provided a 10-page document from Western Low Voltage Inc. detailing the calibration of 39 Liberty weather stations. This document also outlined the proposed scope of work for the weather stations for 2026.

Although Liberty provided documentation demonstrating the calibration of 39 weather stations across their service territory, due to the WMP containing no target and ultimately no information on implementation of SA-04, the IE has determined this initiative as not applicable for 2025. Liberty should update this initiative for 2026-2028 if they are utilizing internal weather systems for forecasting purposes.

Table 47: Weather Forecasting

2025 Target	2025 EC AIR	2025 Q4 QDR	Frontload Data Response	Initiative Validation Rate
N/A	N/A	N/A	LIB Calibration Spreadsheet/ Western Low Voltage Inc. Calibration Project	Not Applicable

WMP-SA-06 – N/A Ignition likelihood calculation– Non-Focus and Non-Field Verifiable

This initiative is one of two focused on WMP risk modeling. Table 9-4 of the 2023-2025 WMP state a 2025 target of “Model enhancements; Refer to Section 6”. The WMP does not set a risk reduction goal for this initiative. Section 6 outlines risk methodology and assessment; there is no other section that contains a “Utility Initiative Tracking ID” for WMP-SA-06 or outlines what this initiative aims to do explicitly. Tabel 6-7 on page 121 of the WMP outlines the EC’s Risk Assessment Improvement Plan and provides four (4) Key Risk Areas and proposed improvements from 2023-2025. Each Key Risk Area has an associated timeline and milestone(s) as outline below:

- RA-1: 2023 – evaluate Direxyon’s decision models, risk models, degradation models, and cost models
- RA-2: 2024 – expand minimal viable product following 2024 in-production
- RA-3: 2024 – Direxyon Risk Assessment Tool (DRA) in production
- RA-4: 2023-2025 – develop an integrated dashboard for management to make informed decision based on risk. Implement Direxyon’s analytics dashboard utilizing Technosylva’s outputs

Ignition likelihood is the total annualized number of ignitions resulting from utility-owned assets at each location in the EC's service territory. This considers probabilistic weather conditions, type and age of equipment, and potential contact of vegetation and other objects with utility assets. The EC utilizes Direxion's Asset Failure Risk (AFR) model to identify the Probability of Asset Failure (APF) given specific asset conditions. Condition modifiers allow Liberty to forecast risk while accounting for planned mitigation and repair work for up to a 30-year timeline. As part of planned additions and enhancements, the EC will include additional asset types to increase the coverage of APF has over its initiatives, rounding out the capabilities of its AFR. Review of documentation provided demonstrates that Liberty is

The IE did not request a DR for this initiative because the EC provided sufficient supporting documentation in the Frontload data. The EC provided Technical Model Documentation from Technosylva which outlines the technical substantiation and data governance of the models used in risk calculations as implemented in the EC's WMP.

Based on this analysis and the documentation provided, IE has validated this initiative.

Table 48: Ignition likelihood calculation

2025 Target	2025 EC AIR	2025 Q4 QDR	Frontload Data Response	Initiative Validation Rate
Model Enhancements	N/A	N/A	Model Enhancements	100%

WMP-SA-07 – N/A Ignition consequence calculation – Non-Focus and Non-Field Verifiable

As referenced in the WMP, SA-07 is the second of two (2) risk modeling initiatives. As such, Table 9-4 applies to SA-07 as well and there is no explicit difference in objectives of 2025 target provided. The EC did not provide a risk reduction goal for this initiative. Based upon this, refer to the review of WMP initiative SA-06.

Table 49: Ignition consequence calculation

2025 Target	2025 EC AIR	2025 Q4 QDR	Not Applicable	Initiative Validation Rate
Model Enhancements	N/A	N/A	Model Enhancements	100%

4.3.2.2 Funding Verification – Findings

WMP-SA-01 – 8.3.2 Install Weather Stations

Strategic Overview and Risk Mitigation – This initiative funds Liberty's weather-station program (environmental monitoring); the 2025 plan provided \$50.0K for this work.

Financial Performance Analysis

- **Planned Spend:** \$50.0K
- **Actual Expenditure:** \$199.2K
- **Variance:** +\$149.2K overspend (298.4% absolute percent difference)
- **Liberty Justification:** Per Liberty's DR003 response, the 2025 forecast covered only weather-station maintenance and calibration (approximately \$67,650); additional initiative costs of approximately \$131,545 – spare parts, the data plan, and support services, and fuel-moisture sampling – were not included in the initial projection.

Operational Impact and Risk Reduction – Liberty reported environmental-monitoring activity for 2025. The implementation review reflects no weather-station installation activity for the review year; that validation status is reflected in the Initiative Summary Table. Funding did not constrain the monitoring activity performed. Liberty did not provide a risk-reduction goal for this initiative; the status of the risk-reduction goal is reflected in Table 43.

Assessment and Conclusion – The overspend reflects an incomplete forecast basis rather than scope growth. The IE carries the forecast-completeness disclosure as a reportable item to the Executive Summary; Liberty has revised the forecasting methodology to include the omitted costs.

WMP-SA-02 – 8.3.3 Grid Monitoring Systems

Strategic Overview and Risk Mitigation – This initiative funds grid monitoring systems; the 2025 plan targeted fault indicators on 7 circuits.

Financial Performance Analysis

- **Planned Spend:** \$300.0K
- **Actual Expenditure:** \$0.0K
- **Variance:** –\$300.0K underspend (100.0% absolute percent difference)
- **Liberty Justification:** Per Liberty's DR003 response, grid-monitoring work was installed as part of the Sensitive Relay Profile program and the associated costs are reported under the Equipment Settings to Reduce Wildfire Risk initiative (GO-01); the costs are not also reported under another Tracking ID.

Operational Impact and Risk Reduction – Liberty reported meeting the fault-indicator target. The absence of AIR Table 5 spend reflects cost capture under GO-01 rather than nonperformance; funding did not constrain initiative progression. Liberty did not provide a risk-reduction goal for this initiative; the status of the risk-reduction goal is reflected in Table 43.

Assessment and Conclusion – The IE treats SA-02 and GO-01 as related for funding-verification purposes; no funding shortfall is indicated.

WMP-SA-03 – 8.3.4 Fire Detection and Alarm Systems

Liberty reported \$126.0K of actual 2025 spend against a \$0 planned amount for fire detection and alarm systems. Per Liberty's DR003 response, the costs are for wildfire-detection cameras (AlertWildfire) that were not included in the 2025 projected costs and are not also reported under another WMP initiative. This is a \$0-plan / positive-actual item, handled as an unforecast-scope item and excluded from the greater-than-10% count. Liberty did not provide a risk-reduction goal for this initiative.

WMP-SA-04 – 8.3.5 Weather Forecasting

Liberty reported \$276.7K in actual 2025 spend against a planned \$0 for weather forecasting. Per Liberty's DR003 response, the costs reflect internal labor and overhead not included in the initial 2025 projection – the same pattern as CO-01 and EP-04. This is a \$0-plan / positive-actual item, excluded from the greater-than-10% count. Liberty did not provide a risk-reduction goal for this initiative.

WMP-SA-06 – 8.3.6 Ignition Likelihood Calculation

Strategic Overview and Risk Mitigation – This initiative funds Liberty's ignition-likelihood and risk-modeling work; the 2025 plan provided \$806.0K for this work.

Financial Performance Analysis

- **Planned Spend:** \$806.0K
- **Actual Expenditure:** \$1,272.7K
- **Variance:** +\$466.7K overspend (57.9% absolute percent difference)
- **Liberty Justification:** Per Liberty's DR003 response, the overspend reflects non-recurring professional services to expand modeling capabilities in response to updated WMP guidance and to support data-request responses and the WMP Revision Notice; supporting statements of work are on file.

Operational Impact and Risk Reduction – Liberty reported expanded modeling capability for 2025. Funding did not constrain initiative progression. Liberty did not provide a risk-reduction goal for this initiative; the status of the risk-reduction goal is reflected in Table 43.

Assessment and Conclusion – The overspend reflects non-recurring professional services rather than a recurring cost increase. The IE identifies the non-recurring portion in future forecasts as a reportable item in the Executive Summary.

WMP-SA-07 – Ignition Consequence Calculation

This initiative reported no planned or actual 2025 expenditures; with no spend variance to assess, please refer to the Initiative Summary Table.

4.3.3 Synthesis of Findings

4.3.3.1 Initiative Review

Liberty's performance within the Situational Awareness category was characterized by target achievement and strategic expansion of monitoring capabilities. Fault indicator installation (WMP-SA-02) exceeded target, with eight installations completed against a planned seven, demonstrating Liberty's commitment to expedited fault location and power restoration capabilities during outages. The utility achieved this through field expertise-driven optimization, substituting Pole 300500 for Pole 290431 on the Muller 1296 circuit based on on-site assessment of optimal installation location.

Alert wildfire camera deployment (WMP-SA-03) represented an expansion despite the WMP's "unknown" target. Liberty executed an agreement with the University of Nevada Reno (UNR) to adopt and sponsor the existing ALERT Tahoe camera network, adding sixteen operational camera sites to its portfolio while also maintaining two cameras through partnership with the University of California, San Diego (UCSD).

Weather forecasting activities (WMP-SA-04) were validated through demonstration of system calibration and maintenance, though the initiative was not explicitly outlined in the 2023-2025 WMP. Liberty completed calibration of thirty-nine weather stations through Western Low Voltage Inc.

Risk modeling initiatives (WMP-SA-06 and WMP-SA-07) demonstrated continued enhancement and refinement of Liberty's analytical capabilities, with the utility advancing its Direxyon Asset Failure Risk (AFR) model and associated risk assessment tools.

Weather station installation (WMP-SA-01) was determined not applicable for 2025, as Liberty completed all planned installations in 2023 and identified no new weather station requirements for 2025.

The IE's validation methodology confirmed Liberty's claims in the 2025 EC AIR; however, the absence of quantified risk reduction targets for individual initiatives limits the ability to assess risk reduction achieved within the category against projected reductions. Future WMP cycles would benefit from explicit risk reduction modeling or projections tied to specific initiatives, enabling more rigorous evaluation of category-level risk mitigation effectiveness.

4.3.3.2 Funding Verification

For Situational Awareness and Forecasting, Liberty reported planned 2025 expenditures of \$1,156.0K against actual expenditures of \$1,874.5K, an aggregate overspend of \$718.5K (+62.2%). Of the 3 initiatives in this category subject to the variance threshold, 3 (100%) exceeded the 10% absolute-variance threshold; two additional \$0-plan / positive-actual items (SA-03, SA-04) and one not-applicable initiative are excluded from this count and addressed separately. The category overspend is driven by forecast-completeness and non-recurring items rather than uncontrolled program growth and is partially offset by one reclassified initiative.

The principal drivers, by initiative, are:

- Incomplete forecast basis: environmental monitoring (SA-01, +\$149.2K) omitted spare parts, data-plan/support, and fuel-moisture-sampling costs; weather forecasting (SA-04, +\$276.7K on a \$0 plan) omitted internal labor and overhead, consistent with CO-01 and EP-04.
- Unforecast scope: fire detection and alarm systems (SA-03, +\$126.0K on a \$0 plan) reflects AlertWildfire camera costs not in the 2025 projection.
- Non-recurring professional services: ignition-likelihood modeling (SA-06, +\$466.7K).
- Reclassification: grid monitoring (SA-02, -\$300.0K) reflects in-house execution with costs captured under GO-01 and is not a shortfall.

The IE identifies no funding reconciliation items requiring restatement in this category; the variances rest on Liberty's filed AIR explanations and its DR003 responses. Subject to the foregoing, the IE concludes that Situational Awareness and Forecasting funding in 2025 was used consistently with the planned program, with variances attributable to forecast completeness, unforecasted scope, non-recurring professional services, and reclassification rather than to under- or non-performance.

4.4 EMERGENCY PREPAREDNESS

The Initiative Summary Table is populated from the 2025 WMP, Table 1 of the 2025 QDR4, and the 2025 EC AIR. Initiative targets come from the WMP, while EC Claimed Progress and Status are sourced from the EC AIR, with Table 1 of the 2025 QDR4 as a secondary source when EC AIR data is unavailable.

4.4.1 Initiative Summary Table

Table 50: Initiative Summary Table (Spend in Thousand \$)

Initiative Number, WMP Section Number, and Name	WMP – Initiative Target	EC-Claimed Progress	EC-Claimed Initiative Status	Sample Size ³⁷	Sample Validation Rate (%) ^{38, 39}	Verification Method	IE Finding on Initiative (Initiative Validation Rate) ^{40, 41}	WMP – Planned Spend (\$)	EC-Claimed Actual Spend (\$ and % from budget)	Satisfied Risk Reduction Goal?
WMP-EP-01, 8.4.2, Wildfire and PSPS Emergency Preparedness Plan	No Target Provided	Completed in 2023	N/A	N/A	N/A	Liberty Written Response (Frontload Data)	Not Applicable	\$35	\$0 (-100%)	No Goal Provided
WMP-EP-02, 8.4.3, Collaboration and coordination with public safety partners	Conduct emergency drills. Continue engagement with local stakeholders, meet with Community Advisor Board	26 Events	Met Target	21 Events	100%	After-Action Review Meeting June 26, 2025 PSPS Tabletop Exercise June 26, 2025 Evaluation of TTX May 28, 2025 (Frontload Data) Liberty Response DR_010_EP-02 22 Meeting Agenda/Minutes (DR010)	100%	\$0	\$0	No Goal Provided
WMP-EP-03, 8.4.4, Public Notification & Comm. Strategy	Continued engagement with local stakeholders to prepare for and respond to fire-related events	Multiple Fire-Related Preparedness Activities	N/A	N/A	N/A	2025 Outreach & Engagement Log (Frontload Data)	100%	\$0	\$0	No Goal Provided
WMP-EP-04, 8.4.5, Preparedness and Planning for Service Restoration	Enhanced documentation and use of lessons learned to update plans	Lessons Learned Improvements	N/A	N/A	N/A	Corporate Emergency Management Plan (CEMP) PSPS Playbook 06.23.25 (Frontload Data)	100%	\$225	\$479.76 (113.2%)	No Goal Provided
WMP-EP-05, 8.4.6, Customer Support in Wildfire & PSPS Emergencies	Conduct incident command training, hold a virtual PSPS tabletop exercise. Continue implementation of AFN Plan.	5 Events	Met Target	5 Events	100%	2025 ICS Training Log May 28, 2025, TTX Evaluation PSPS Tabletop Exercise, June 26, 2025 (Frontload Data) Nine Outreach Materials Two After-Action Reports California Wildfire Survey (DR013)	100%	\$55	\$98.63 (79.3%)	No Goal Provided
WMP-EP-06, N/A, Learning After Wildfire & PSPS Events	After action report for each event	N/A	N/A	N/A	N/A	7 After-Action Reports (Frontload Data)	100%	\$0	\$0	No Goal Provided

³⁷ N/A in the “Sample Size” column indicates that no target was provided by the EC, or the target was qualitative and did not have a sampling component.

³⁸ The Sample Validation Rate is determined by taking the number of samples validated by the IE and dividing it by the total sampling request.

³⁹ N/A in the “Sample Validation Rate” column indicates that no sampling was reviewed; therefore, no validation rate was applied.

⁴⁰ The Initiative Validation rate is determined by multiplying the EC-Claimed amount (unless otherwise noted) by the Sample Validation Rate (%) then dividing by the WMP Initiative Target.

⁴¹ Energy Safety’s Implementation Year 2025 IE AIR Outline establishes an Initiative Validation Rate of ≥95% to be considered validated.



4.4.2 Written Detail for Initiatives

4.4.2.1 Initiative Review – Findings & Method

WMP-EP-01 – 8.4.2 Wildfire and PSPS Emergency Preparedness Plan – Non-Focus and Non-Field Verifiable

The EP-01 objective is to update workforce training on the Incident Command System (ICS). Liberty has developed the sixth revision of its Corporate Emergency Management Plan (“CEMP”), dated April 27, 2022. The CEMP outlines the Company’s general procedures for response to and recovery from emergencies at all levels. Under CEMP procedure, wildfire or PSPS-specific emergencies would warrant activation of Liberty’s Incident Management Team under the Incident Command System (“ICS”). In anticipation of a wildfire or PSPS-specific emergency, Liberty’s Incident Management Team and CEMP procedures are supplemented by the procedures outlined in its PSPS Playbook. Liberty’s PSPS playbook describes the roles, responsibilities, and protocols for PSPS and wildfire response and communications. Liberty did not provide a risk reduction goal for this initiative.

The 2025 WMP did not set a target for 2025 and table 8-42 states this initiative had a completion date of June 2023. In the 2025 EC AIR, Liberty detailed that all Incident Management Team members have received training through Liberty’s learning management system (LMS). As Liberty adds new members to its incident management team, those individuals receive training in ICS 100, 200, 700, and 800 through LMS. The LMS leverages the FEMA training website for both instruction and certification, ensuring members are current.

Based on this analysis and the documentation provided, the IE has determined that EP-01 is not applicable for implementation year 2025 due to having no explicit target in the 2025 WMP. Refer to initiative EP-05, which details Liberty’s commitment to conducting Incident Command Training for all identified IC members.

Table 51: Wildfire and PSPS Emergency Preparedness

2025 Target	2025 EC AIR	2025 Q4 QDR	Frontload Data Response	Initiative Validation Rate
No Target Provided	Completed in 2023	N/A	Completed in 2023	Not Applicable

WMP-EP-02 – 8.4.3 Collaboration and Coordination with Public Safety Partners – Non-Focus and Non-Field Verifiable

The EP-02 objective is ongoing collaboration and coordination with public safety partners. Liberty provides a high-level description of its wildfire and PSPS emergency preparedness coordination with relevant public safety partners at state, county, city, and tribal levels within its service territory. Liberty did not provide a risk reduction goal for this initiative.

The 2025 WMP set forth a target to conduct emergency drills, have continued engagement with local stakeholders pertaining to PSPS and fire-related events, and meet with Community Advisory Boards. In the 2025 EC AIR, Liberty claimed to have completed 26 public safety outreach events. In response to the frontload data, Liberty provided meeting minutes, PowerPoint presentations, sign in sheets, and other event related documentation. Liberty included the PSPS Tabletop Exercise meeting materials, sign in sheet, and post-event evaluation.

The IE requested 21 items of data to review and verify completeness for EP-02. The utility provided 22 sample documents which included meeting minutes and meeting agendas for events taking place in all four quarters of 2025. Liberty provided a spreadsheet indicating 61 meetings held throughout the year with various stakeholders such as federal and state agencies, other utilities such as PG&E and local stakeholders and jurisdictions. When filtering the list to exclude events related to AFN (CO-03) and Joint IOU Meetings (CO-05), 24 unique events are listed; accounting for the two tabletop exercises conducted on May 28 and June 28, a total of 26 unique events were conducted in 2025. For enhanced recordkeeping and auditing purposes, Liberty should clearly identify what outreach events fulfill which initiative criteria or manage individual and separate tracking logs for each initiative.

The IE reviewed common data provided, confirming alignment and consistency. Based on this analysis, the documentation provided, and sampling verification, the IE has validated this initiative.

Table 52: Collaboration and Coordination with Public Safety Partners

2025 Target	2025 EC AIR	2025 Q4 QDR	Frontload Data & DR010 Response	Initiative Validation Rate
Conduct emergency drills. Continue engagement with local stakeholders, meet with Community Advisor Board	26 Events	54 Events	26 Events	100%

EP-03 – 8.4.4 Public Notification and Communication Strategy – Non-Focus and Non-Field Verifiable

The EP-03 objective is continued engagement with local stakeholders to prepare for and respond to fire-related events. In 2025, Liberty engaged with local stakeholders through multiple fire-related preparedness activities, including participation in community wildfire safety fairs and outreach events. Liberty conducted its annual Public Safety Partner Workshop on April 3, 2025, a PSPS tabletop exercise on May 28, 2025, and a full-scale exercise on June 26, 2025. Liberty did not provide a risk reduction goal for this initiative.

The initiative target for 2025 is continued engagement with local stakeholders to prepare for and respond to fire-related events. According to Liberty's 2025 annual EC AIR, this initiative has been completed. The utility provided a 2025 Outreach & Engagement Tracking log which recorded 229 events with various stakeholders. The events included SMJU AFN monthly meetings, Liberty - NTFPD - TRCD - Vedanta Fuels Project Planning, Mono County AFN Workgroup, and Wildfire Coffee Chat. Participation included Cal Fire, Cal OES, CPUC, OEIS and local government partners. The events took place across all four quarters of 2025.

The IE reviewed common data provided, confirming alignment and consistency. The IE identified no issues or discrepancies during this review. Based on this analysis and the documentation provided, the IE validates this initiative.

Table 53: Public Notification and Communication Strategy

2025 Target	2025 EC AIR	2025 Q4 QDR	Frontload Data Response	Initiative Validation Rate
Continued engagement with local stakeholders to prepare for and respond to fire-related events	Completed	N/A	Continued Outreach & Engagement 2025	100%

EP-04 – 8.4.5.1 Preparedness and Planning for Service Restoration – Non-Focus and Non-Field Verifiable

Per Section 8.4.5.1 of the WMP, the EP-04 objective is to minimize the risks inherent in a long service interruption to a variety of customer types, including medical baseline customers. Service restoration is unique for each emergency event and restoration prioritization is influenced by multiple factors that include safety, accessibility, availability of repair parts, and availability of personnel. The Liberty CEMP identifies general restoration prioritization guidelines, but allows for the Incident Commander, or designee, to alter priorities according to the circumstances of the emergency and in coordination with essential load customers and government agencies. Liberty did not provide a risk reduction goal for this initiative.

The initiative target is to enhance documentation and use lessons learned to update plans. According to Liberty's 2025 annual EC AIR, this initiative has been completed. In the frontload data request, the IE asked for documentation demonstrating conformance with this initiative. The utility provided their (CEMP) Corporate Emergency Management Plan (REV #6) and the PSPS Communications Playbook (Updated 6/23/2025). The CEMP indicates an update was made on May 6, 2025, that updated the plan to reflect a single EOC and Incident Management Team for emergency events rather than separate for North and South Lake Tahoe. The PSPS Playbook reflected four updates made in 2025, taking place in January, April, and June. Changes included:

added requirements for Liberty to notify customers within 1-4 hours of a PSPS de-energization event, shifting of responsibilities, and alignment of titles with ICS titles.

The IE reviewed common data provided, confirming alignment and consistency. The IE identified no issues or discrepancies during this review. Based on this analysis and the documentation provided, IE has validated this initiative.

Table 54: Preparedness and Planning for Service Restoration

2025 Target	2025 EC AIR	2025 Q4 QDR	Frontload Data Response	Initiative Validation Rate
Enhanced documentation and use of lessons learned to update plans	N/A	N/A	CEMP & PSPS Playbook Updates	100%

EP-05 – 8.4.6 Customer Support in Wildfire and PSPS Emergencies– Non-Focus and Non-Field Verifiable

Per section 8.4.6 of the WMP, the EP-05 objective is to support residential and non-residential customers during wildfire emergencies and PSPS events. Liberty provides various services during emergencies such as outage reporting, support for low-income customers, billing adjustments, deposit waivers, extended payment plans, suspension of disconnection and nonpayment fees, repair processing and timing, list and description of community assistance locations and services, medical Baseline support services, and access to electrical corporation representatives. Liberty did not provide a risk reduction goal for this initiative.

The initiative target is a continuation of the 2023-2025 WMP which is customer support in wildfire and PSPS emergencies. According to Liberty’s 2025 EC AIR, the PSPS exercise planning meetings took place on 3/27/2025 and 4/3/2025. Liberty conducted a tabletop exercise on 5/28/2025, and a full-scale exercise on 6/26/2025. Exercises and planning meetings included Cal OES, CPUC, CAL FIRE, and Office of Energy Infrastructure Safety (OEIS), along with other public safety partners, including government, critical facilities, and AFN Community advocates. IMT training was completed in Q1 of 2025 by 35 Liberty participants.

The IE requested 5 items of sampling data to review and verify completeness for EP-05. Liberty provided After Action & Post Event Reports, Outreach Materials and Customer Surveys. The utility provided a 11/5/25 PSPS post event report, and Liberty Functional Exercise Overview report. The utility provided 9 outreach material samples which included PSPS community flyers, PSPS fact sheet, and AFN self-identification form information.

The IE reviewed common data provided, confirming alignment and consistency. The IE identified no issues or discrepancies during this review. Based on this analysis, the documentation provided, and sampling verification, the IE has validated this initiative.

Table 55: Customer Support in Wildfire and PSPS Emergencies

2025 Target	2025 EC AIR	2025 Q4 QDR	Frontload Data Response	Initiative Validation Rate
Conduct incident command training, hold a virtual PSPS tabletop exercise. Continue implementation of AFN Plan.	2025 PSPS took place 3/27/25 and 4/3/25; Tabletop conducted on 5/28/25; Full scale exercise conducted on 6/26/25; IMT Training completed in Q1	5 Events	5 Events	100%

EP-06 – N/A Learning After Wildfire and PSPS Events– Non- Focus and Non- Field Verifiable

Per section 8.4.1 of the WMP, the EP-06 objective is to develop after action reports, consolidate lessons learned and implement corrective actions for future events. After Liberty activates its Incident Management Team (IMT) in response to an emergency, stakeholders collaborate and debrief regarding the incident and determine successes, improvements, failure points, and gather recommendations to improve future incident response measures. Liberty did not provide a risk reduction goal for this initiative.

The initiative target for 2025 is after-action reports for each event. According to Liberty's 2025 EC AIR, this initiative has been achieved. In the frontload data request, the IE asked for documentation demonstrating conformance with this initiative. Liberty provided 7 documents for reference to this initiative. Two after-action reports, 1/31/25 Winter Storm 1, 2/12/25 Winter Storm 2, and 12/22/2025 Christmas 2025 Winter storm. In addition, the utility provided an after-action review, dated 11/17/25, for the cold front that entered the service territory. The utility also performed 3 table-top exercises, the Liberty TTX May 28, 2025, exercise, Liberty Functional Exercise June 26, 2025, and the PSPS exercise after action review June 26, 2025.

The IE reviewed common data provided, confirming alignment and consistency. The IE identified no issues or discrepancies during this review. Based on this analysis and the documentation provided, IE has validated this initiative. The IE recommends that Liberty report the total number and date of after-action reports for a given year on the EC AIR.

Table 56: Learning After Wildfire and PSPS Events Summary

2025 Target	2025 EC AIR	2025 Q4 QDR	Frontload Data Response	Initiative Validation Rate
After Action Report for Each Event	N/A	N/A	After Action Report for Each Event	100%

4.4.2.2 Funding Verification – Findings

WMP-EP-01 – 8.4.2 Wildfire and PSPS Emergency Preparedness Plan

Strategic Overview and Risk Mitigation – This initiative funds Liberty’s wildfire and PSPS emergency preparedness plan; the 2025 plan provided \$35.0K for this work.

Financial Performance Analysis

- **Planned Spend:** \$35.0K
- **Actual Expenditure:** \$0.0K
- **Variance:** –\$35.0K underspend (100.0% absolute percent difference)
- **Liberty Justification:** No 2025 financial activity was reported for this initiative.

Operational Impact and Risk Reduction – No 2025 financial activity was reported; the preparedness plan was verified as complete in the prior cycle, and the implementation review reflects that the initiative is not applicable for the review year. That status is reflected in the Initiative Summary Table. Liberty did not provide a risk-reduction goal for this initiative; the status of the risk-reduction goal is reflected in Table 50.

Assessment and Conclusion – The IE treats this as a neutral, no-activity item and carries any expected-activity confirmation to the Executive Summary; no funding concern is indicated.

WMP-EP-02 – 8.4.3 Collaboration and Coordination with Public Safety Partners

This initiative reported no planned or actual 2025 expenditures; with no spend variance to assess, please refer to Table 50.

WMP-EP-03 – 8.4.4 Public Notification and Communication Strategy

This initiative reported no planned or actual 2025 expenditures; with no spend variance to assess, please refer to Table 50.

WMP-EP-04 – 8.4.5.1 Preparedness and Planning for Service Restoration

Strategic Overview and Risk Mitigation – This initiative funds Liberty’s preparedness and planning for service restoration; the 2025 plan provided \$225.0K for this work.

Financial Performance Analysis

- **Planned Spend:** \$225.0K
- **Actual Expenditure:** \$479.8K
- **Variance:** +\$254.8K overspend (113.2% absolute percent difference)
- **Liberty Justification:** Per Liberty’s DR003 response, actual costs exceeded projections due to internal labor and overhead not included in the initial 2025 projection.

Operational Impact and Risk Reduction – Liberty completed the initiative. Funding did not constrain initiative progression. Liberty did not provide a risk-reduction goal for this initiative; the status of the risk-reduction goal is reflected in Table 50.

Assessment and Conclusion – The overspend reflects labor-cost normalization rather than program expansion. The IE carries the forecast methodology change to include internal labor and overhead (which Liberty has stated will be reflected in the 2027 WMP) as a reportable item in the Executive Summary.

WMP-EP-05 – 8.4.6 Customer Support in Wildfire and PSPS Emergencies

Strategic Overview and Risk Mitigation – This initiative funds customer support in wildfire and PSPS emergencies; the 2025 plan provided \$55.0K for this work.

Financial Performance Analysis

- **Planned Spend:** \$55.0K
- **Actual Expenditure:** \$98.6K
- **Variance:** +\$43.6K overspend (79.3% absolute percent difference)
- **Liberty Justification:** Per Liberty’s DR003 response, late-season 2024 PSPS-event costs were invoiced in 2025 and not accrued in 2024 and were therefore recorded in 2025.

Operational Impact and Risk Reduction – Liberty completed its 2025 PSPS exercise planning and training. Funding did not constrain initiative progression. Liberty did not provide a risk-reduction goal for this initiative; the status of the risk-reduction goal is reflected in Table 50.

Assessment and Conclusion – The overspend reflects a prior-year timing/accrual effect rather than program cost growth; the IE treats this as a timing item and notes Liberty has a policy in place to accrue late-arriving invoices.

WMP-EP-06 – N/A – Learning After Wildfire and PSPS Events

This initiative reported no planned or actual 2025 expenditures; with no spend variance to assess, please refer to the Initiative Summary Table.

4.4.3 Synthesis of Findings

4.4.3.1 Initiative Review

Liberty exceeded qualitative targets across all active Emergency Preparedness initiatives in 2025. Public safety partner collaboration (WMP-EP-02) conducted 26 unique outreach events against a target to "conduct emergency drills, have continued engagement with local stakeholders, and meet with Community Advisory Boards." Public notification and communication strategy (WMP-EP-03) documented 229 stakeholder engagement events across all four quarters. Service restoration planning (WMP-EP-04) updated the Corporate Emergency Management Plan (CEMP) on May 6, 2025, consolidating the Emergency Operations Center (EOC) and Incident Management Team

(IMT) from separate North and South Lake Tahoe entities into a unified structure. The PSPS Communications Playbook underwent four updates in 2025, incorporating enhanced customer notification requirements (1–4-hour notification window), responsibility realignment, and ICS title standardization. Customer support in wildfire and PSPS emergencies (WMP-EP-05) conducted planning meetings (March 27 and April 3), a tabletop exercise (May 28), a full-scale exercise (June 26), and trained thirty-five IMT participants in Q1 2025. Learning after wildfire and PSPS events (WMP-EP-06) produced after-action reports for three winter storms, one cold front event, and three exercises. Wildfire and PSPS emergency preparedness planning (WMP-EP-01) was determined not applicable for 2025, as the initiative had no explicit 2025 target and was completed in June 2023.

The IE's validation methodology confirmed Liberty's claims in the 2025 EC AIR; however, the absence of quantified risk reduction targets for individual initiatives limits the ability to assess risk reduction achieved within the category against projected reductions. Future WMP cycles would benefit from explicit risk reduction modeling or projections tied to specific initiatives, enabling more rigorous evaluation of category-level risk mitigation effectiveness.

4.4.3.2 Funding Verification

For Emergency Preparedness, Liberty reported planned 2025 expenditures of \$315.0K against actual expenditures of \$578.4K, an aggregate overspend of \$263.4K (+83.6%). Of the 3 initiatives in this category subject to the variance threshold, 3 (100%) exceeded the 10% absolute-variance threshold; the not-applicable \$0/\$0 initiatives are excluded from this count. The category variances are explained by recurring, well-supported patterns on a small dollar base rather than reduced program delivery or uncontrolled cost growth.

The principal drivers, by initiative, are:

- Internal labor and overhead omitted from the forecast: service-restoration planning (EP-04, +\$254.8K), consistent with the same pattern in CO-01 and SA-04.
- Prior-year late invoices: customer PSPS support (EP-05, +\$43.6K) reflects late-season 2024 PSPS-event costs invoiced and recorded in 2025.
- No 2025 activity: the emergency preparedness plan (EP-01, –\$35.0K) reported no 2025 financial activity and was verified complete in the prior cycle (a neutral no-activity item).

The IE identifies no funding reconciliation items requiring restatement in this category; the variances rest on Liberty's filed AIR explanations and its DR003 responses. Subject to the foregoing, the IE concludes that Emergency Preparedness funding in 2025 was used consistently with the planned program, with variances attributable to labor-cost normalization, prior-year timing, and an immaterial no-activity item rather than to under- or non-performance.

4.5 COMMUNITY OUTREACH AND ENGAGEMENT

The Initiative Summary Table is populated from the 2025 WMP, Table 1 of the 2025 QDR4, and the 2025 EC AIR. Initiative targets come from the WMP, while EC Claimed Progress and Status are sourced from the EC AIR, with Table 1 of the 2025 QDR4 as a secondary source when EC AIR data is unavailable.

4.5.1 Initiative Summary Table

Table 57: Initiative Summary Table (Spend in Thousand \$)

Initiative Number, WMP Section Number, and Name	WMP – Initiative Target	EC-Claimed Progress	EC-Claimed Initiative Status	Sample Size ⁴²	Sample Validation Rate (%) ^{43 44}	Verification Method	IE Finding on Initiative (Initiative Validation Rate) ^{45 46}	WMP – Planned Spend (\$)	EC-Claimed Actual Spend (\$ and % from budget)	Satisfied Risk Reduction Goal?
WMP-CO-01, 8.5.2, Public Outreach & Edu. Awareness for Wildfire, PSPS, Outages from Protective Equipment	Two wildfire and PSPS outreach surveys	76 in-person meetings and events, 27 virtual events, 70 rounds of emails, and social media posts, 3 AFN mailings, and 1 door hanger	Met Target	2	100%	Liberty Survey Results June 2025 Liberty Survey Results November 2025 (Frontload Data)	100%	\$90	\$174.515 (93.9%)	No Goal Provided
WMP-CO-03, 8.5.3, Engagement w/ AFN Pop. Local Gov., & Tribal Communities	Target Not Yet Set	Variety of Communication Methods	Completed	N/A	N/A	2025 Outreach and Engagement Tracker (Frontload Data)	100%	\$0	\$0	No Goal Provided
WMP-CO-05, 8.5.5, Best Practice Sharing w/ Other ECs	Participation in working groups and Joint IOU Councils	N/A	N/A	N/A	N/A	CO-05 Response (Frontload Data)	100%	\$0	\$0	No Goal Provided

⁴² N/A in the “Sample Size” column indicates that no target was provided by the EC, or the target was qualitative and did not have a sampling component.

⁴³ The Sample Validation Rate is determined by taking the number of samples validated by the IE and dividing it by the total sampling request.

⁴⁴ N/A in the “Sample Validation Rate” column indicates that no sampling was reviewed; therefore, no validation rate was applied.

⁴⁵ The Initiative Validation rate is determined by multiplying the EC-Claimed amount (unless otherwise noted) by the Sample Validation Rate (%) then dividing by the WMP Initiative Target.

⁴⁶ Energy Safety’s Implementation Year 2025 IE AIR Outline establishes an Initiative Validation Rate of ≥95% to be considered validated.



4.5.2 Written Detail for Initiatives

4.5.2.1 Initiative Review – Findings & Method

WMP-CO-01 – 8.5.2 Public Outreach and Education Awareness for Wildfire, PSPS, Outages from Protective Equipment –Non-Focus and Non-Field Verifiable

The CO-01 objective is to provide a presence in communities within all seven counties served by the utility. The goal of Liberty’s outreach efforts is to spread awareness of PSPS preparedness, Liberty’s notification system, customer assistance program benefits, the importance of maintaining updated contact information, and AFN self-identification. Liberty did not provide a risk reduction goal for this initiative.

The initiative target for 2025 was to conduct two wildfire and PSPS outreach surveys. According to LU’s 2025 annual EC AIR, the utility completed 76 in-person meetings and events, 27 virtual events, and 70 rounds of emails, and social media posts focused on PSPS education and wildfire awareness, AFN outreach, and vegetation management. Three (3) direct mailings targeting AFN and Medical Baseline customers were sent in addition to one (1) door hanger campaign focused on Medical Baseline customers. LU provided two Wildfire Messaging Awareness, one from June 2025 and another from November 2025.

Liberty’s goal was to not only provide community outreach but also measure customer’s ability to recall specific messaging such as ability to recall and understand PSPS and evaluate the sources customers are likely to turn to for information about PSPS. The target audience was Liberty residential and business customers in CA and Liberty critical customers. In the June survey analysis, 260 total surveys were completed and in the November survey analysis, 413 total surveys were completed. The June report found that 65% of respondents were aware of wildfire safety communications, in alignment with the findings from December 2024; whereas the November report found 76% of respondents were aware, up significantly from June 2025. Both reports provide recommendations for the EC to implement or continue to implement.

The IE identified no issues or discrepancies during this review. Based on this analysis and the documentation provided, IE has validated this initiative.

Table 58: Public Outreach and Education Awareness for Wildfire, PSPS, Outages from Protective Equipment

2025 Target	2025 EC AIR	2025 Q4 QDR	Frontload Data Response	Initiative Validation Rate
2 Wildfire & PSPS Outreach Surveys	76 in-person meetings and events, 27 virtual events, 70 rounds of emails, and social media posts, 3 AFN mailings, and 1 door hanger	6 in-person events, 1 virtual event, and 22 rounds of emails, website posts, and social media posts	2 Wildfire & PSPS Outreach Surveys	100%

WMP-CO-03 – 8.5.3 Engagement with AFN Populations, Local Government, and Tribal Communities – Non-Focus and Non-Field Verifiable

The CO-03 objective is to engage with AFN populations, local governments, and tribal communities. Liberty performs customer outreach to share information about customer programs (CARE, ESA, MBL) and PSPS awareness through a variety of methods, including community events, website resources, social media, bill inserts, targeted outreach to multi-family dwellings and mobile home parks, radio ads, digital ads, print ads, and call center staff. Liberty did not provide a risk reduction goal for this initiative.

The 2025 WMP listed the target for CO-03 as “Target Not Yet Set.” According to the 2025 EC AIR, Liberty claimed that this initiative for the 2023-2025 WMP cycle is complete. The utility provided a spreadsheet recording the 2025 Outreach & Engagement events. The utility recorded 229 events throughout 2025 with various stakeholders and communication topics. The spreadsheet included start and completion time, Liberty personnel conducting the outreach, event name, topics, date of event, communication type, location, and the target population for each event. Liberty utilizes a variety of communication channels such as in-person events, social media, virtual events, email, and data updates.

The IE reviewed common data provided, confirming alignment and consistency. The IE identified no issues or discrepancies during this review. Based on this analysis and the documentation provided, IE has validated this initiative.

Table 59: Engagement with AFN Populations, Local Government, and Tribal Communities Populations Summary

2025 Target	2025 EC AIR	2025 Q4 QDR	Frontload Data Response	Initiative Validation Rate
Target Not Yet Set	Variety of Communication Methods	N/A	229 Outreach Events	100%

WMP-CO-05 – 8.5.5 Best Practice Sharing with Other Electrical Corporations (ECs) – Non-Focus and Non-Field Verifiable

The CO-05 objective is focused on best-sharing practices with other electrical corporations and entities on technical and programmatic aspects of its WMP program. For example, Liberty and NV Energy share weather data and fuel sampling resources to reduce costs of these respective programs to customers. Further, NV Energy and Liberty hold recurring meetings to share updates to system hardening programs and to discuss local staffing and resources and other wildfire mitigation-related activities. Liberty did not provide a risk reduction goal for this initiative.

The initiative target for 2025 was to participate in working groups and Joint IOU Councils. Liberty did not claim a program status or completion value in either the 2025 QDR4 or the 2025 EC AIR. In response to the frontload data, Liberty provided a spreadsheet which recorded 60 meeting

engagements with other utility corporations throughout 2025. Various meeting types took place across all four quarters such as the AFN Statewide Council, SMJU AFN, Western Utility Vegetation Management Alliance, Quarterly IOU Collaborative Council Meetings, and the PG&E Utility Wildfire Mitigation Conference.

The IE reviewed common data provided, confirming alignment and consistency. The IE identified no issues or discrepancies during this review. Based on this analysis and the documentation provided, IE has validated this initiative.

Table 60: Best Practice Sharing with Other Electrical Corporations (ECs)

2025 Target	2025 EC AIR	2025 Q4 QDR	Frontload Data Response	Initiative Validation Rate
Participation in Working Groups & Joint IOU Councils	N/A	N/A	Participation in Working Groups & Joint IOU Councils	100%

4.5.2.2 Funding Verification – Findings

WMP-CO-01 – 8.5.2 Public Outreach and Education Awareness for Wildfires, PSPS, Outages from Protective Equipment and Device Settings, and Vegetation Management

Strategic Overview and Risk Mitigation – This initiative funds Liberty’s public outreach and education on wildfire, PSPS, outage, and vegetation management topics; the 2025 plan sets qualitative outreach targets.

Financial Performance Analysis

- **Planned Spend:** \$90.0K
- **Actual Expenditure:** \$174.5K
- **Variance:** +\$84.5K overspend (93.9% absolute percent difference)
- **Liberty Justification:** Per Liberty’s DR003 response, Liberty tracked and reported internal labor supporting engagement with Community-Based Organizations (CBOs) that were not included in its projected expenditures.

Operational Impact and Risk Reduction – Liberty reported meeting its 2025 outreach targets, including in-person and virtual events, rounds of email and social-media outreach, and accessible and AFN mailings. Funding did not constrain initiative progression. Liberty did not provide a risk-reduction goal for this initiative; the status of the risk-reduction goal is reflected in Table 57.

Assessment and Conclusion – The overspend reflects labor-cost normalization rather than program expansion. The IE carries the forecast methodology change to include internal labor and overhead (which Liberty has stated will be reflected in the 2027 WMP) as a reportable item in the Executive Summary.

WMP-CO-03 – 8.5.3 Engagement with AFN Populations, Local Government, and Tribal Communities

This initiative reported no planned or actual 2025 expenditures; with no spend variance to assess, please refer to Table 57.

WMP-CO-05 – 8.5.5 Best Practice Sharing with Other Electrical Corporations

This initiative reported no planned or actual 2025 expenditures; with no spend variance to assess, please refer to Table 57.

4.5.3 Synthesis of Findings**4.5.3.1 Initiative Review**

Liberty exceeded its target for public outreach and education awareness (WMP-CO-01). The initiative targeted two wildfire and PSPS outreach surveys and delivered comprehensive community engagement: 76 in-person meetings and events, 27 virtual events, 70 rounds of emails and social media posts, 3 AFN mailings, and 1 door hanger campaign. Two Wildfire Messaging Awareness surveys were conducted (June and November 2025), with 260 and 413 respondents respectively. The June survey found 65% of respondents aware of wildfire safety communications, while the November survey showed 76% awareness, a significant 11-percentage-point increase.

Engagement with AFN populations, local governments, and tribal communities (WMP-CO-03) achieved community engagement despite an undefined "Target Not Yet Set" in the WMP. Liberty conducted 229 outreach events throughout 2025 with various stakeholders, utilizing diverse communication channels including in-person events, social media, virtual events, email, and data updates. Events targeted vulnerable populations and included engagement with local governments and tribal communities.

Best practice sharing with other electrical corporations (WMP-CO-05) achieved its target of participation in working groups and Joint IOU Councils. Liberty recorded 60 meeting engagements with other utility corporations throughout 2025, including participation in the AFN Statewide Council, SMJU AFN, Western Utility Vegetation Management Alliance, Quarterly IOU Collaborative Council Meetings, and the PG&E Utility Wildfire Mitigation Conference.

The IE's validation methodology confirmed Liberty's claims in the 2025 EC AIR; however, the absence of quantified risk reduction targets for individual initiatives limits the ability to assess risk reduction achieved within the category against projected reductions. Future WMP cycles would benefit from explicit risk reduction modeling or projections tied to specific initiatives, enabling more rigorous evaluation of category-level risk mitigation effectiveness.

4.5.3.2 Funding Verification

For Community Outreach and Engagement, Liberty reported planned 2025 expenditures of \$90.0K against actual expenditures of \$174.5K, an aggregate overspend of \$84.5K (+93.9%). Of the 1 initiative in this category subject to the variance threshold, 1 (100%) exceeded the 10% absolute-

variance threshold; the not-applicable \$0/\$0 initiatives are excluded from this count. The category result is driven by a single material initiative on a small dollar base.

The principal driver, by initiative, is:

- Internal labor and overhead omitted from the forecast: public outreach and education (CO-01, +\$84.5K) reflects internal labor supporting Community-Based-Organization engagement that was not included in projected expenditures – the same pattern as EP-04 and SA-04.

The IE identifies no funding reconciliation items requiring restatement in this category; the variance rests on Liberty's filed AIR explanation and its DR003 response. Subject to the foregoing, the IE concludes that Community Outreach and Engagement funding in 2025 was used consistently with the planned program, with the variance attributable to labor-cost normalization rather than to program expansion or non-performance. Formal recommendations are consolidated in the Executive Summary.

5. EVALUATION OF QA/QC PROGRAMS

Quality Assurance and Quality Control (QA/QC) are essential in ensuring the thoroughness and reliability of an EC's operations. This section presents a comprehensive assessment of Liberty's QA/QC program, utilizing a structured approach based on five key dimensions:

- Roles and Responsibilities
- Quality Culture
- Quality Management System (QMS)
- Quality Inspections and Audits
- QA/QC Technology Adoption

By examining these critical areas, the IE aims to provide a holistic view of the EC's quality practices, highlighting areas of strength, identifying industry-leading best practices, and pinpointing opportunities for enhancement. Each category was scored on a scale ranging from 0-4 and the score demonstrated the EC's maturity in QA/QC implementation: 0 – Not Implemented; 1 – Initiated; 2 – Applied; 3 – Routine; 4 – Mastered. The evaluation framework allows a thorough analysis of how quality is integrated into the EC's structure, culture, systems, and processes.

Roles and Responsibilities – 2 Applied

Liberty demonstrates Level 2 - Applied maturity in Roles & Responsibilities. The utility has established formal, documented roles with clear accountability structures and communication channels, supported by active leadership engagement. However, the program has not yet achieved deeper organizational integration, thorough accountability mechanisms, and continuous leadership feedback that characterize Level 3 maturity.

Liberty has clearly defined and documented QA/QC roles across both vegetation management and asset inspection programs. In vegetation management, the Manager owns the QA/QC Program (WMP-VM-QAQC-01), the Vegetation Supervisor coordinates activities, System Arborists review findings and assign corrective actions, and the Program Administrator approves documentation. For asset inspections, the Senior Manager of Operations holds responsibility for Grid Design Operations and Maintenance QA/QC (WMP-GDOM-AI-04) with Data Analyst support. These roles are formalized in program documents including the VM-04 procedure and the Asset Inspection QA/QC Program. Accountability mechanisms are clearly established through specific task assignments, contractor requirements in Master Service Agreements and Statements of Work, and documentation requirements ensuring traceability (QC reports due within 10 days). Formal communication channels exist throughout the organization, including monthly status meetings with contractors, weekly internal Operations team meetings, and quarterly/annual reviews by senior management. Findings are communicated via email, QC reports, and structured meetings. Leadership actively supports the QA/QC program through documented ownership and scheduled engagement, with quarterly reviews by the Program Manager and annual reviews by the Senior Manager/Director demonstrating ongoing involvement.

Quality Culture – 2 Applied

Liberty demonstrates Level 2 - Applied maturity in Quality Culture. The utility has established formal training programs and quality expectations with documented procedures, and employees understand their impact on quality outcomes. However, the program has not yet achieved the proactive feedback culture, seamless communication throughout the organization, and mandatory refresher training that characterize Level 3 maturity.

Liberty has embedded quality as part of its organizational vision through formal program governance and documented work specifications. The utility provides onboarding training to employees and contractors conducting QA/QC activities. In vegetation management, all staff and contractors are held to the same work quality requirements, and training materials have been developed for asset inspections to reinforce quality and consistency. Employees demonstrate understanding of key quality characteristics and their impact on program performance. Liberty has established mechanisms for reporting failures and problems to managers and supervisors in a structured manner. When QA/QC inspections identify deficiencies, findings are documented and provided to Liberty Vegetation Management for review, with corrective actions communicated to contractors. For asset inspections, the lead inspector reviews all QA/QC inspections, and failed audits trigger creation of QA/QC work orders for correction, prioritized by the Program Manager. Employee suggestions for quality management are appreciated, as evidenced by Liberty's implementation of incremental changes to QA/QC processes based on operational experience, such as introducing monthly random sampling and simplifying status fields for documentation.

Quality Management Systems (QMS) – 2 Applied

Liberty demonstrates Level 2 - Applied maturity in Quality Management System. The utility has established a fully digitized QMS with standardized documentation formats, formalized and enforced processes, and centralized digital data repositories that enable sophisticated quality inspections. However, the system has not yet achieved advanced integration, optimization mechanisms, analytical capabilities, and real-time monitoring that characterize Level 3 maturity.

Liberty has implemented a fully digitized QMS with standardized documentation formats across both vegetation management and asset inspection programs. The utility uses third-party work management software (Fulcrum) that provides both mobile applications for field documentation and desktop interfaces for review and tracking of QA/QC inspections. For vegetation management, completed work records from Liberty's work management system (FieldNote) are migrated into Fulcrum to support documentation of QC inspection findings by third-party inspectors, with each QC inspection record assigned a status indicating pass or fail. Asset inspections similarly utilize Fulcrum to document and track inspections, findings, and corrective actions. The processes are standardized and enforced through documented procedures including the Post Work Verification Procedure (VM-04) and the Asset Inspection Quality Assurance/Quality Control Program document, which are reviewed and updated regularly (VM-04 reviewed and updated as needed to reflect program updates and regulatory changes; Asset Inspection QA/QC Program reviewed annually). Liberty has established centralized digital data repositories that enable easy access and retrieval. In 2025, Liberty integrated QC data from Fulcrum into its internal database to support

advanced program tracking through Power BI dashboards, including project progress, units completed, progress toward target sample sizes, and QC pass rates. This centralized system enables more sophisticated quality inspections and checks, with 100% of submitted work documents and invoices reviewed for accuracy through desktop reviews, and documentation errors communicated back to contractors for correction.

Quality Inspections and Audits – 2 Applied

Liberty demonstrates Level 2 - Applied maturity in Quality Inspections/Audits. The utility conducts inspections with sufficient frequency to ensure QA/QC, reviews results to make ad hoc corrections, and assesses inspection quality through annual SME review. However, the program has not yet achieved the risk-based targeting using up-to-date information and predictive modeling, systematic use of results to identify deficiencies and weaknesses, or increased SME review frequency that characterize Level 3 maturity.

Liberty conducts inspections more frequently than minimum requirements in high-risk areas across both vegetation management and asset inspection programs. For vegetation management, QC inspections are performed on 33% of completed tree work, 33% of detailed inspections, 10% of hazard tree work, and 12% of pole clearing work, all exceeding baseline compliance thresholds. Asset inspections similar sampling with QC inspections conducted on 12% of annual overhead circuit miles, 16% of underground structures, 9% of padmounted devices, 1% of intrusive pole inspections, and 5% of substation inspections. These frequencies demonstrate Liberty's commitment to conducting inspections more frequently in areas identified as higher risk. Results from inspections and audits are reviewed to make ad hoc corrections. In vegetation management, when QC inspections identify deficiencies, findings are documented and provided to Liberty Vegetation Management for review, with Liberty determining whether corrective action or rework is required and communicating required actions to contractors. Rework is typically assigned and verified completed within 30 days of being issued to the contractor, with repeat failures evaluated through ongoing monitoring of performance metrics that may trigger additional controls such as increased QC inspection frequency, targeted corrective action plans, contractor performance meetings, training, or in-field reviews. For asset inspections, the lead inspector reviews all QA/QC inspections, and if a QA/QC audit fails, a QA/QC work order is created for correction and prioritized by the Program Manager, with repeat failures escalated to the Senior Manager of Operations. Quality of inspections is assessed through SME review at least annually. The Program Manager conducts documented quarterly reviews of the asset inspection program, and the Senior Manager or Director conducts annual reviews to ensure program objectives are being met. For vegetation management, the VM Manager approves annual QC inspection and compliance audit plans, and Liberty System Arborists perform post-work field validation as part of their day-to-day duties, reviewing field work for adherence to work specifications, industry standards, and regulatory requirements.

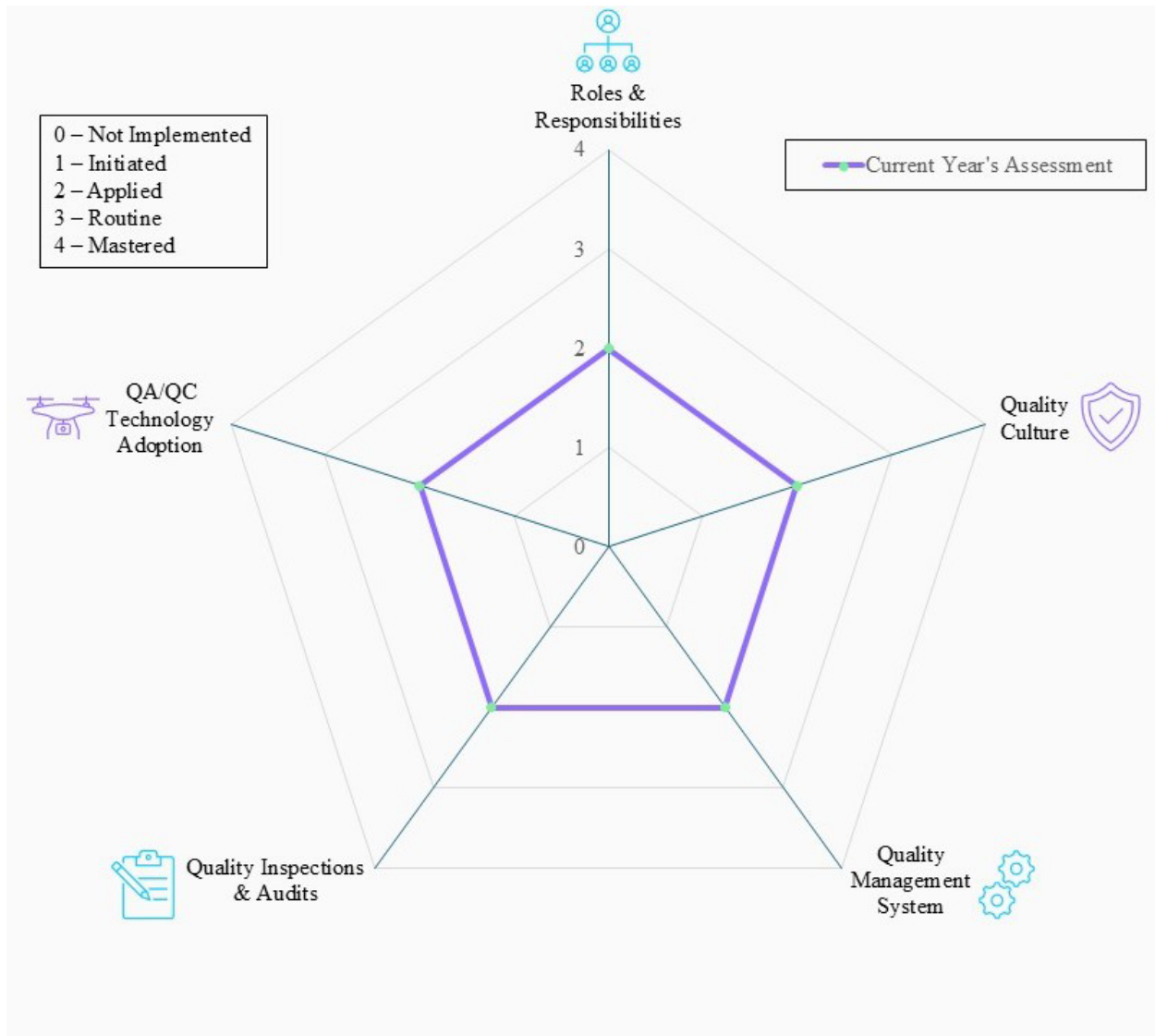
QA/QC Technology Adoption – 2 Applied

Liberty demonstrates Level 2 - Applied maturity in QA/QC Technology Adoption. The utility has introduced drones and basic LiDAR technology for inspections, utilizes handheld technology and

mobile applications for data collection, and has proactively adopted technology for specific use cases in QA/QC. However, the program has not yet achieved the extensive use of advanced technologies with AI-driven analytics, near real-time data integration, or the continuous improvement mindset with regular technology updates that characterize Level 3 maturity.

Liberty has moved beyond manual processes by implementing handheld technology and mobile applications to improve efficiency in data collection and QA/QC documentation. The utility utilizes third-party work management software (Fulcrum) that provides both mobile applications for field documentation and desktop interfaces for review and tracking of QA/QC inspections. For vegetation management, completed work records from Liberty's work management system (FieldNote) are migrated into Fulcrum to support documentation of QC inspection findings by third-party inspectors, with each QC inspection record assigned a status indicating pass or fail. Asset inspections similarly utilize Fulcrum to document and track inspections, findings, and corrective actions. This digitized approach has reduced human error and improved standardization in data collection compared to manual, paper-based processes. Liberty has introduced drones and LiDAR technology for inspections as part of its vegetation management program. Annual LiDAR inspections are conducted to identify vegetation threats and inform completed tree work, which is then subject to QC inspection. The use of LiDAR technology provides high-resolution imagery and precise measurements, enhancing efficiency with automated data collection and reducing the need to travel to remote field locations for certain inspection activities. Liberty has demonstrated proactive adoption of technology for specific use cases in QA/QC. In 2025, the utility integrated QC data from Fulcrum into its internal database to support advanced program tracking through Power BI dashboards, including project progress, units completed, progress toward target sample sizes, and QC pass rates. This integration replaced manual tracking of QC projects and pass rates, improving efficiency, accuracy, and program visibility. Additionally, Liberty transitioned from judgment-based sampling to random sampling for ground-based inspection work by leveraging its integrated database to generate monthly random samples for audit assignments, demonstrating technology-enabled process improvements.

Figure 9: QA/QC Maturity Sunburst Chart



6. CONCLUSION

The 2025 WMP implementation review encompassed an evaluation of 50 initiatives across five categories: Grid Design, Operations, and Maintenance; Vegetation Management and Inspections; Situational Awareness and Forecasting; Emergency Preparedness; and Community Outreach and Engagement. Of the 50 initiatives reviewed, 42 were validated, 6 were determined to be not applicable, and 2 were not validated. The validated initiatives demonstrate Liberty's progress in executing its approved WMP and advancing wildfire risk mitigation across its service territory. The IE confirmed successful completion of major grid hardening projects, including 1,038 pole replacements, 3.5 circuit miles of covered conductor installation, 907 expulsion fuse replacements, and 6 automatic recloser installations, all exceeding 2025 targets. Additionally, Liberty completed inspection programs, vegetation management activities, and asset maintenance work that support the utility's risk reduction objectives across all HFTD tiers and non-HFTD areas.

However, two initiatives did not meet validation thresholds and warrant attention in future implementation cycles. WMP-GDOM-AI-04 was not validated due to discrepancies between reported flight miles (2.24 circuit miles versus 4.46 circuit miles in drone flight logs) and the absence of inspection reports or findings documentation. WMP-GDOM-GH-02 achieved only 75 percent of its 0.40-circuit-mile target, completing 0.30 circuit miles, though the completed work met quality standards. Liberty should prioritize reconciliation of data consistency across datasets for drone inspection records and provide detailed inspection findings or reports for future verification. For the undergrounding initiative, Liberty should reassess resource allocation and scheduling to align future completions with established targets, while maintaining the flexibility to redirect resources to higher-risk areas as determined by its wildfire risk modeling.

Liberty's performance across vegetation management initiatives was notably strong, with all 13 initiatives in this category validated. The utility completed 227 circuit miles of detailed vegetation inspections, 158.12 circuit miles of patrol inspections, 700 circuit miles of LiDAR inspections, 382.62 circuit miles of fall-in mitigation treatment, and 5,065 pole clearings. Situational awareness and forecasting initiatives were similarly well-executed, with 4 of 6 initiatives validated, including fault indicator installations, wildfire camera network expansion through partnership with the University of Nevada Reno, and weather forecasting system calibration. Emergency preparedness and community outreach initiatives were fully validated, reflecting Liberty's commitment to stakeholder coordination, public communication, and organizational readiness for wildfire and PSPS events.

To further strengthen future cycles, Liberty should enhance recordkeeping practices by ensuring consistent completion dates across all datasets, providing detailed inspection findings for all sampled activities, and clarifying the allocation of work across multiple tracking systems to facilitate transparent auditing and verification. Liberty's continued efforts to build upon and implement the WMP objectives will be crucial in ensuring the safety and resilience of the community they serve.

7. ATTACHMENTS

- 7.1 CATALOG OF INITIATIVES**
- 7.2 DATA REQUESTS**
- 7.3 SME INTERVIEWS**
- 7.4 PICTURES OF NON-CONFORMANCE**