



**ELECTRIC PRELIMINARY STATEMENT PART BK  
TRANSMISSION REVENUE REQUIREMENT  
RECLASSIFICATION MEMO ACCOUNT**

Sheet 1

**BK. TRANSMISSION REVENUE REQUIREMENT RECLASSIFICATION MEMORANDUM ACCOUNT (TRRRMA)**

1. **PURPOSE:** The purpose of the TRRRMA is to: 1) record the revenue requirement associated with costs requested by PG&E for recovery in transmission rates that are no longer deemed to be network transmission-related costs and, as such, are not allowed to be included in Federal Energy Regulatory Commission (FERC)-jurisdictional transmission rates, and 2) record, as a credit to the TRRRMA, any revenue requirement associated with costs already included by the California Public Utilities Commission (Commission) in electric distribution rates, but later included in FERC-jurisdictional transmission rates. The TRRRMA shall only include costs not disallowed by FERC or the Commission. Amounts tracked in the TRRRMA will be considered in a future Commission proceeding to determine the appropriateness of including these costs and credits in electric distribution rates. (T)
2. **APPLICABILITY:** The TRRRMA shall apply to all customer classes, except for those specifically excluded by the Commission.
3. **REVISION DATE:** Disposition of the balances in the account will be addressed in a future General Rate Case (GRC) proceeding or other proceeding. (N)  
(N)
4. **TRRRMA RATES:** The TRRRMA does not currently have a rate component. (T)
5. **ACCOUNTING PROCEDURE:** PG&E shall maintain the TRRRMA by making entries at the end of each month, or as applicable, as follows, including the allowance for Revenue Fees and Uncollectible (RF&U) accounts expense: (T)
  - a. A debit entry equal to any expense and/or capital-related revenue requirement that FERC determines should not be included in FERC-jurisdictional transmission rates, including facilities where the California Independent System Operator Corporation no longer exercises operational control or are removed from PG&E's Formula Rate. (T)  
(T)
  - b. A credit entry equal to any revenue requirement already included in non-transmission rates by the Commission but are later included in FERC-jurisdictional rates and therefore, should not be collected in the CPUC-jurisdictional electric distribution rates. (T)  
(T)
  - c. A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts as approved by the Commission, and (N)  
(N)
  - d. A debit or credit entry equal to the interest on the average of the balance at the beginning of the month and the balance after entries 4.a. and 4.b., at a rate equal to one-twelfth the interest rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, G.13 or its successor. (T)

(D)  
(D)