Revised Cancelling Revised Cal. P.U.C. Sheet No. Cal. P.U.C. Sheet No.

Sheet 1

52244-E 49679-E

ELECTRIC PRELIMINARY STATEMENT PART IQ ELECTRIC RELIABILITY MEMORANDUM ACCOUNT

IQ. Electric Reliability Memorandum Account (ERMA)

1. PURPOSE: The purpose of the Electric Reliability Memorandum Account (ERMA) is to track incremental costs associated with implementing the requirements of Rulemaking (R.) 20-11-003, Decision (D.) 21-03-056, and D.21-12-015. PG&E intends to use internal orders to separately track incremental costs authorized to be tracked in the ERMA pursuant to D.21-03-056 from those pursuant to D.21-12-015.

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- 2. APPLICABILITY: The ERMA shall apply to all customer classes, except those specifically excluded by the Commission.
- 3. REVISION DATE: Disposition of the balances may be included in a future application for recovery in rates, subject to the Commission's review and approval of reasonableness. Upon approval by the CPUC, PG&E will transfer the costs to the appropriate accounts for recovery.
- 4. RATES: The ERMA does not have a rate component.
- 5. ACCOUNTING PROCEDURE:

The following entries will be made at the end of each month or as applicable:

a. A debit entry equal to the actual incremental expenses associated with implementing the requirements of R.20-11-003, D.21-03-056, and D.21-12-015, (T)

- b. A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts as approved by the Commission, and
- c. A debit or credit entry, as appropriate, equal to interest on the average balance in the account at the beginning of the month and the balance after the above entries, at the rate equal to one-twelfth of the interest rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15 or its successor.

(Continued)

Advice 6432-E Decision 21-12-015