



**GAS PRELIMINARY STATEMENT PART EV** Sheet 1  
INTERNAL CORROSION DIRECT ASSESSMENT MEMORANDUM ACCOUNT (ICDAMA)

EV. Internal Corrosion Direct Assessment Memorandum Account (ICDAMA)

- 1. **PURPOSE:** The purpose of the Internal Corrosion Direct Assessment Memorandum Account (ICDAMA) is to track actual expenses incurred for the Internal Corrosion Direct Assessment Program during the 2019 Gas Transmission and Storage (GT&S) rate case cycle (2019-2022). The account is subject to a reasonableness review in PG&E's next GT&S Rate Case.

This account is comprised of a main account, which records backbone transmission and/or storage costs for future recovery from all customers and a Local Transmission (LT) Subaccount, which records local transmission costs for future recovery from all customers except Backbone Service-Level end-use customers who do not fund local transmission activities.

(N)  
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(N)

- 2. **APPLICABILITY:** The ICDAMA shall apply to all customer classes, except for those specifically excluded by the Commission.
- 3. **REVISION DATE:** Disposition of the balance in this account will be through an application or as otherwise directed by the Commission.
- 4. **RATES:** The ICDAMA does not have a separate rate component.
- 5. **ACCOUNTING PROCEDURE:**

Main Account:

(T)

The following entries will be made to the account each month or as applicable:

- a. A debit entry equal to actual expenses incurred related to Internal Corrosion Direct Assessment, including applicable benefit burdens;
- b. An entry to record the transfer of amounts to or from other accounts as approved by the Commission; and
- c. An entry equal to the interest on the average balance in the account at the beginning of the month and the balance after the above entries, at a 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.

- 6. **LOCAL TRANSMISSION SUBACCOUNT:**

(N)

The purpose of the Local Transmission Subaccount is to separately track costs related to PG&E's local transmission system that are associated with the Internal Corrosion Direct Assessment Program.

The following entries will be made each month, or as applicable, excluding an allowance for Revenue Fees and Uncollectible (RF&U) accounts expense.

- a) A debit entry equal to incurred expenses, including applicable benefit burdens;
- b) An entry to record the transfer of amounts to or from other accounts as approved by the Commission; and
- c) An entry equal to the interest on the average of the balance in this account at the beginning of the month and the balance in this account after the above entries 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, H.15, or its successor.

(N)