

June 19, 2000

ADVICE 2010-E

Public Utilities Commission of the State of California

Pacific Gas and Electric Company (PG&E) hereby submits for filing revisions to its electric tariff sheets. The affected tariff sheets are listed on the enclosed Attachment I.

The purpose of this filing is to 1) submit Preliminary Statement Part AL—*Generation Asset Balancing Account (GABA)*, 2) describe the entry to be recorded in PG&E's Transition Cost Balancing Account (TCBA) reflecting the estimated market value of PG&E's remaining generation plant, and 3) revise Preliminary Statement Parts AV—*Transition Cost Balancing Account (TCBA)*, AX—*Must-Run Fossil Plant Memorandum Account*, AY—*Non-Must-Run Fossil Plant Memorandum Account* and AZ—*Non-Must-Run Hydroelectric/Geothermal Memorandum Account*. This filing is made in compliance with Decision (D.) 00-06-004, dated June 4, 2000, and D. 00-02-048, dated February 17, 2000, both in Application (A.) 98-09-003,¹

Generation Asset Balancing Account

The Commission authorized establishment of the GABA in D. 00-06-004. The purpose of the GABA is to: 1) record the debit corresponding to the credit to the TCBA for the estimated market value on an aggregate basis of remaining non-nuclear generation assets, less net book value; 2) record the net gain or loss from the final valuation of the assets; and 3) transfer the resulting balance of the GABA to the TCBA upon final valuation of the last generation asset to be valued, as authorized in D. 00-02-048 and in D. 00-06-004.

Aggregate TCBA Credit

Ordering Paragraph 6 of D. 00-02-048 states:

¹ D. 00-02-048 required that this compliance filing should be made within 21 days of that decision. The Commission's Executive Director later granted an extension to May 31, 2000, by letter dated March 6, 2000. The Commission's Executive Director granted a further extension to 15 days after the GABA decision was issued, by letter dated May 23, 2000. However, Ordering Paragraph 1 of D. 00-06-004 requires that compliance advice letters be filed within 10 days of the effective date of that decision.

PG&E and Edison shall credit the TCBA appropriately for estimated market value on an aggregate basis and for not less than net book value for non-nuclear assets, including the land surrounding such assets and Helms pumped storage plant. Assets jointly owned with other utilities shall be excluded from this approach. These credits shall be reflected in the monthly TCBA reports and Annual ATCP reports. PG&E and Edison shall include a list of all assets over \$500,000 in the first TCBA report in which these changes are implemented.

D. 00-02-048 further finds that “crediting the TCBA for the aggregate net book value of the remaining generation non-nuclear assets is an extremely conservative approach and remedies these concerns [raised by PG&E and Southern California Edison].” (D. 00-02-048, mimeo at p. 38.) Because of the many uncertainties associated with the valuation and disposition of PG&E’s hydroelectric assets, PG&E has determined that the aggregate estimated value of its remaining fossil, hydroelectric, and miscellaneous non-nuclear generation assets, including the land surrounding such assets and Helms pumped storage plant, is less than or equal to the aggregate net book value of the assets. Therefore, consistent with the Commission’s statement in D. 00-02-048, “[w]e find that, at a minimum, PG&E and Edison should credit their respective TCBA’s for the aggregate net book value of the non-nuclear assets, including the land surrounding such assets and the Helms pumped storage plant” (mimeo pages 37-38), PG&E calculated the credit to the TCBA using net book value.

The appropriate entry to the TCBA is the estimated amount in excess of the net book value of the plant as shown in the attachment to D. 00-06-004. Therefore, the entry to the TCBA is zero and the offsetting entry to GABA is zero. The zero credit to the TCBA is calculated as the \$1.0 billion aggregate estimated value less the aggregate net book value of \$1.0 billion on May 31, 2000.

Table 1

	Amount (billions)
Estimated Value	\$ 1.0
Net Book Value	<u>1.0</u>
Net TCBA Credit	\$ 0

Depreciation of Economic Plant

The capital-related revenue requirement, including normal depreciation, taxes and return, previously recorded to the TCBA now will be recorded in the generation memorandum accounts (Preliminary Statement Parts AX, AY, and AZ) for economic assets, as described in the changes to the preliminary statements below. PG&E will be at risk to recover the capital-related revenue requirement from market revenues consistent with the terms of the memorandum accounts. Ordering Paragraph 5 of D. 00-02-048 states:

On a prospective basis, for those assets currently retained, PG&E, Edison, and SDG&E shall estimate market value [for] each plant asset and shall record authorized depreciation in the appropriate memorandum account for those assets with market value estimated to be greater than net book value. Authorized depreciation through the TCBA will cease at that point. If estimated market valuation results in an amount less than book value, accelerated amortization shall continue until actual market valuation occurs, at which point a recalibration of amortization is appropriate. PG&E, Edison, and SDG&E shall adjust their prospective monthly TCBA reports and 2000 ATCP filings accordingly.

The depreciation for must-run hydroelectric facilities is recovered currently through Preliminary Statement Part BE—*Must-Run Hydroelectric/ Geothermal Plant Memorandum Account*. Therefore, as described below, only the following preliminary statement parts require revisions to implement this revised accounting for economic assets.

The revisions to Preliminary Statement Part AV remove normal depreciation for economic plant, plant with a market value above book value, for fossil and non-must-run hydroelectric facilities from the TCBA. Preliminary Statement Part AX is revised to include normal depreciation for economic plant. Preliminary Statement Part AY is revised to include normal depreciation for economic plant. Preliminary Statement Part AZ is revised to include normal depreciation for economic plant.

This filing will not increase any rate or charge, cause the withdrawal of service, or conflict with any rate schedule or rule.

In accordance with Ordering Paragraph 1 and 4 of D. 00-06-004, PG&E requests that this filing become effective on **June 23, 2000**.

Anyone wishing to protest this filing may do so by sending a letter within 20 days of this filing. Protests should be mailed to:

Public Utilities Commission
Advice 2010-E
June 19, 2000
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IMC Branch Chief
Energy Division
California Public Utilities Commission
505 Van Ness Avenue, Room 4002
San Francisco, California 94102
Facsimile: (415) 703-2200

Copies should also be mailed to the attention of the Director, Energy Division (address above), and Les Guliasi, Regulatory Relations Manager, 77 Beale Street, Mail Code B10C, P.O. Box 770000, San Francisco, California 94177, Facsimile (415) 973-7451. The protest should set forth the grounds upon which it is based and shall be submitted expeditiously. There are no restrictions on who may file a protest.

In accordance with Section III, Paragraph G of General Order 96-A, PG&E is mailing copies of this advice filing to the utilities and interested parties shown on the attached list, and interested parties in A. 98-09-003, A. 99-09-006, A. 99-09-053, and A. 98-05-022. Address change requests should be directed to Nelia Avendano at (415) 973-3529.

Vice President – Regulatory Relations

Attachments

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PRELIMINARY STATEMENT
(Continued)

AL. GENERATION ASSET BALANCING ACCOUNT (GABA)

1. PURPOSE: The purpose of the GABA is to: 1) record the debit corresponding to the credit to the TCBA (Preliminary Statement Part AV) for aggregate estimated market value of remaining non-nuclear generation assets, less the net book value of those assets, 2) record the net gain or loss from the final valuation of the assets, and 3) transfer the resulting balance of the GABA to the TCBA upon final valuation of the last generation asset to be valued, as authorized in Decisions 00-02-048 and 00-06-004.
2. APPLICABILITY: The GABA shall apply to all customer classes, except for those specifically excluded by the Commission.
3. GABA RATES: The GABA does not currently have a rate component.
4. ACCOUNTING PROCEDURE: PG&E shall maintain the GABA by making entries at the end of each month as follows:
 - a. A debit entry equal to and offsetting the credit to the TCBA (Preliminary Statement Part AV) for aggregate estimated market value of remaining non-nuclear generation assets, less the net book value of those assets, per Decisions 00-02-048 and 00-06-004.
 - b. An entry at the time of final market valuation of each asset, equal to the CPUC portion of the following three components: 1) market value of each plant, 2) less the net book value of the plant, 3) less transaction costs and other costs that are authorized for recovery through the market valuation process, pursuant to Decision 97-11-074, FOF 21, Decision 97-12-039, FOF 3, and Decision 00-06-004.
 - c. An entry to transfer the balance in this account to the TCBA upon the final market valuation of the last generation asset to be valued.
 - d. An entry equal to the interest on the average of the balance at the beginning of the month and the balance after entry 4.a through 4.c, 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.

(N)

(N)



PRELIMINARY STATEMENT
(Continued)

AV. TRANSITION COST BALANCING ACCOUNT (TCBA) (Cont'd.)

6. ACCOUNTING PROCEDURE (CONT'D.)

6.A. CTC Revenue Section (Cont'd.)

6.A.7. A credit entry, if applicable, in January of each year, equal to the December 31 credit balance for the previous year in the Non-Must-Run Fossil Plant Memorandum Account in Part AY of PG&E's Preliminary Statement, pursuant to Decision 97-11-074, FOF 11, and a one-time credit entry, if applicable, at the time of final market valuation.

6.A.8. A credit entry, if applicable, equal to the debit entry in Item 5.G or 5.I. of the Must-Run Hydroelectric/Geothermal Plant Memorandum Account in Part BE of PG&E's Preliminary Statement, pursuant to Decision 97-12-096 and a one-time credit entry, if applicable, at the time of final market valuation.

6.A.9. A credit entry, if applicable, in January of each year, equal to the December 31 credit balance for the previous year in Item 5.F. of the Non-Must-Run Hydroelectric/Geothermal Memorandum Account in Part AZ of PG&E's Preliminary Statement, pursuant to Decision 97-11-074, FOF 84, and COL 36.

6.A.10. A one-time credit entry equal to the aggregate estimated market value of non-nuclear generation assets, less the book value of those assets, per Decisions 00-02-048 and 00-06-004. (T)

6.A.11. A one-time credit entry, on January 1, 1998, equal to the end-of-year 1997 balance, net of FF&U, in the Interim Competition Transition Charge Balancing Account (ICTCBA), which accrues the interim CTC revenue recorded from Departing Load Customers, as defined in Part AL of PG&E's Preliminary Statement, prior to January 1, 1998. (T)

6.A.12. A monthly credit entry equal to the monthly CTC revenue, net of FF&U, recorded from Departing Load customers, beginning January 1, 1998. (L)

(Continued)



PRELIMINARY STATEMENT
(Continued)

AV. TRANSITION COST BALANCING ACCOUNT (TCBA) (Cont'd.)

6. ACCOUNTING PROCEDURE (CONT'D.)

6.A. CTC Revenue Section (Cont'd.)

- 6.A.13. A monthly credit entry equal to the revenue, net of franchise fees, recorded for services rendered during the month for the fuel-related and non-fuel related components of designated sales transactions to FERC resale customers, in excess of the PX revenues associated with these services. (L)
- 6.A.14. A monthly credit entry equal to the CPUC portion of the gross revenue recorded from the sale of air emission credits or allowances (e.g. sulfur dioxide allowances), less reasonably incurred sales costs not already recovered in rates, pursuant to Decision 97-11-074, COL 25, 27.
- 6.A.15. A one-time credit or debit entry on January 1, 1998, equal to the CPUC portion of the sum of the end-of-year 1997 balances in the Real Property Sales Memorandum Account (RPSMA) and Grizzly Substation Memorandum Account (GSMA), pursuant to Decision 94-04-024 and Decision 96-09-094.
- 6.A.16. A debit entry equal to the CPUC portion of the indemnity payments and other contingent liabilities, if any, arising from the sale of the Grizzly substation approved by the Commission, pursuant to Decision 96-09-094.
- 6.A.17. A credit or debit entry equal to the CPUC portion of the net-of-tax proceeds from the sales of real property authorized by the Commission to be recorded to the TCBA.
- 6.A.18. A credit entry equal to the CPUC portion of the credit balance, net of FF&U, in the Generating Facility Operations and Maintenance (GFOM) Account as defined in Part BG of PG&E's Preliminary Statement at the time of the conclusion of the last Operations and Maintenance Agreement for divested plants, pursuant to Decisions 97-06-060, 97-09-046 and 97-11-030.
- 6.A.19. A one-time entry to transfer the balance of the Generation Asset Balancing Account, as defined in Preliminary Statement Part AL, upon the final market valuation of the last generation asset to be valued. (L)
(N)
(N)

(Continued)



PRELIMINARY STATEMENT
(Continued)

AV. TRANSITION COST BALANCING ACCOUNT (TCBA) (Cont'd.)

6. ACCOUNTING PROCEDURE (CONT'D.)

6.B. Current Costs Section (Cont'd.)

6.B.1. Currently Incurred Costs Subaccount (Cont'd.)

6.B.1.a. Diablo Canyon Entries (Cont'd.)

(8) A monthly credit entry equal to the PX and/or ISO revenues earned by
Diablo Canyon for the sale of ancillary services.

(D)

(D)

(Continued)



PRELIMINARY STATEMENT
(Continued)

AV. TRANSITION COST BALANCING ACCOUNT (TCBA) (Cont'd.)

6. ACCOUNTING PROCEDURE (CONT'D.)

6.B. Current Costs Section (Cont'd.)

6.B.2. Scheduled Amortization Subaccount (Cont'd.)

6.B.2.b. Fossil Entries (Cont'd.)

- (1) For those fossil plants with an estimated market value less than or equal to their net book value, a monthly debit entry equal to the monthly fossil sunk cost revenue requirement, net of FF&U, based on the amortization of the estimated above-market cost of the plants over the number of months remaining until December 31, 2001, pursuant to Decision 97-06-060, COL 7,8,13, Decision 97-11-074, and Decision 97-12-039. The fossil sunk cost revenue requirement includes depreciation expense, a return on rate base, and related taxes.
- (2) A debit entry, if applicable, to reflect the amount of unrecovered "going forward costs" in the Must-Run Fossil Plant Memorandum Account as defined by PU Code 367(c) that are incurred during the rate freeze period by the plants to provide reactive power/voltage support while under must-run Contract A with the ISO, during the first 90 days of that contract, provided that these costs are found eligible for CTC recovery, pursuant to Decision 97-11-074, FOF 12, 13, and COL 13.

(T)
(T)

(Continued)



PRELIMINARY STATEMENT
(Continued)

AV. TRANSITION COST BALANCING ACCOUNT (TCBA) (Cont'd.)

6. ACCOUNTING PROCEDURE (CONT'D.)

6.B. Current Costs Section (Cont'd.)

6.B.2. Scheduled Amortization Subaccount (Cont'd.)

6.B.2.e. Must-Run Hydroelectric/Geothermal Entries

The following entries will be recorded as of the date the Commission or its delegate declares to be the start date for direct access, pursuant to Decision 97-12-131.

- (1) A debit entry, if applicable, equal to the credit entry in Item 5.H. of the Must-Run Hydroelectric/Geothermal Plant Memorandum Account in Part BE of PG&E's Preliminary Statement, pursuant to Decision 97-12-096.
- (2) For those must-run conventional hydroelectric, Helms, and geothermal plants with an estimated market value less than or equal to their net book value, a monthly debit entry equal to the incremental revenue requirement associated with the accelerated depreciation of the capital-related revenue requirement, net of FF&U. Any acceleration of the capital-related revenue requirement, beyond that amount based on current depreciation rates, will be recorded in this item. The accelerated capital-related revenue requirement will be based on the amortization of the estimated above-market cost of the plants over the number of months remaining until December 31, 2001. The capital-related revenue requirement includes depreciation expense, a return on rate base, decommissioning expense, and related taxes, pursuant to Decision 97-06-060, COL 7,8,13, Decision 97-11-074, FOF 84, and Decision 97-12-096.

(T)

(L)

(Continued)



PRELIMINARY STATEMENT
 (Continued)

AX. MUST-RUN FOSSIL PLANT MEMORANDUM ACCOUNT (Cont'd.)

5. ACCOUNTING PROCEDURE

The CPUC jurisdictional portion of all entries shall be made at the end of each month as follows:

- A. A monthly credit entry equal to the ISO revenues earned by the plant for services rendered to the ISO during the month, based on ISO contracts.
- B. A monthly credit entry equal to the PX revenues earned by the plant for services rendered to the PX during the month.
- C. A monthly credit entry equal to the PX and/or ISO revenues earned by the plant for the sale of ancillary services.
- D. A monthly debit entry equal to recorded non-fuel operating expenses.
- E. A monthly debit entry equal to the sum for the month of the product of (1) the MMBtu of natural gas burned daily for all purposes at the plant, and (2) that day's weighted-average cost of gas on a UEG portfolio basis (\$/MMBtu).
- F. A monthly debit entry equal to the sum for the month of the product of (1) the barrels of distillate and heavy fuel oil burned daily for all purposes at the plant, and (2) that day's weighted-average cost of fuel oil per barrel on a "last-in-first-out" (LIFO) basis.
- G. A monthly debit entry equal to the post-1997 capital additions revenue requirement, pursuant to Decision 97-09-048.

(L)



PRELIMINARY STATEMENT
(Continued)

AX. MUST-RUN FOSSIL PLANT MEMORANDUM ACCOUNT (Cont'd.)

5. ACCOUNTING PROCEDURE (Cont'd.)

The CPUC jurisdictional portion of all entries shall be made at the end of each month as follows:

- | | | | |
|----|---|-----|-----|
| H. | For those fossil plants with an estimated market value greater than their net book value, a monthly debit entry equal to the CPUC portion of the monthly fossil sunk cost revenue requirement, net of FF&U, which includes depreciation expense, a return on rate base, and related taxes. The depreciation expense for these plants is based on CPUC-approved depreciation rates. | (N) | |
| | | | |
| | | (N) | |
| I. | If the average of the month's beginning and ending balance in this account is a credit balance, a monthly credit entry equal to the average of the month's beginning and ending balance in this account times one-twelfth the reduced rate of return. | (T) | (L) |
| J. | In the event the balance is a credit, a debit entry, as appropriate, in January of each year, to transfer the December 31 credit balance in this account for the previous year to the TCBA, Item 6.A.6. | (T) | |
| K. | A one-time debit entry, if applicable, at the time of final market valuation, to transfer the credit balance to the TCBA, Item 6.A.6. | (T) | |
| L. | In the event the balance is a debit, a credit entry, as appropriate, in January of each year, to transfer the December 31 debit balance in this account for the previous year to the TCBA, Item 6.B.2.b.(2), for those costs incurred by the plants to provide reactive power/voltage support while under must-run Contract A with the ISO, during the first 90 days of that contract, provided that these costs are found eligible for transition cost recovery, pursuant to Decision 97-11-074, FOF 12, 13, and COL 13. | (T) | |
| M. | As of December 31 of each year, after all the above entries have been made, any remaining balance shall be cleared, and these costs shall not be recoverable from the utilities' customers. | (T) | (L) |



PRELIMINARY STATEMENT
(Continued)

AY. NON-MUST-RUN FOSSIL PLANT MEMORANDUM ACCOUNT (Cont'd.)

5. ACCOUNTING PROCEDURE

The CPUC jurisdictional portion of all entries shall be made at the end of each month as follows:

- A. A monthly credit entry equal to the PX revenues earned by the plant for services rendered to the PX during the month.
- B. A monthly credit entry equal to the PX and/or ISO revenues earned by the plant for the sale of ancillary services.
- C. A monthly debit entry equal to recorded non-fuel operating expenses.
- D. A monthly debit entry equal to the sum for the month of the product of (1) MMBtu of natural gas burned daily for all purposes at the plant, and (2) that day's weighted-average cost of gas on a UEG portfolio basis (\$/MMBtu).
- E. A monthly debit entry equal to the sum for the month of the product of (1) the barrels of distillate and heavy fuel oil burned daily for all purposes at the plant, and (2) that day's weighted-average cost of fuel oil per barrel on a "last-in-first-out" (LIFO) basis.
- F. A monthly debit entry equal to the post-1997 capital additions revenue requirement, pursuant to Decision 97-09-048.
- G. For those fossil plants with an estimated market value greater than their net book value, a monthly debit entry equal to the CPUC portion of the monthly fossil sunk cost revenue requirement, net of FF&U, which includes depreciation expense, a return on rate base, and related taxes. The depreciation expense for these plants is based on CPUC-approved depreciation rates. (N)
- H. If the average of the month's beginning and ending balance in this account is a credit balance, a monthly credit entry equal to the average of the month's beginning and ending balance in this account times one-twelfth the reduced rate of return. (T)
- I. In the event, the balance is a credit, a debit entry, as appropriate, in January of each year, to transfer the December 31 credit balance in this account for the previous year to the TCBA, Item 6.A.7. (T)
- J. A one-time debit entry, if applicable, at the time of final market valuation, to transfer the credit balance to the TCBA, Item 6.A.7. (T)
- K. As of December 31 of each year, after all the above entries have been made, any remaining balance shall be cleared, and these costs shall not be recoverable from the utilities' customers. (T)



PRELIMINARY STATEMENT
(Continued)

AZ. NON-MUST-RUN HYDROELECTRIC/GEOTHERMAL MEMORANDUM ACCOUNT (Cont'd.)

4. RATES

This memorandum account does not currently have a rate component.

5. ACCOUNTING PROCEDURE

The following entries will be recorded by generation type (conventional hydroelectric, Helms and geothermal). The FF&U should be removed, as applicable, from the following entries:

- A. A monthly debit entry equal to the recorded non-must-run hydroelectric and geothermal fuel expenses. The recorded fuel expenses include water purchase costs for non-must-run hydroelectric plants and steam purchases for PG&E's geothermal plants. Pursuant to Decision 97-11-074 and Decision 97-12-096.
- B. A monthly debit entry equal to one-twelfth the annual authorized non-must-run hydroelectric and geothermal expense-related revenue requirement. The non-must-run hydroelectric and geothermal expense-related revenue requirement will be based on PG&E's latest GRC authorized numbers. The expense-related revenue requirement includes the O&M expense, A&G expense, payroll tax, business and other taxes, other adjustments, and the return on working cash. Pursuant to Decision 97-11-074 and Decision 97-12-096.

Beginning January 1, 1999, the hydroelectric and geothermal expense-related revenue requirement amounts shall reflect the interim 1999 General Rate Case (GRC) Decision 98-12-078. When a final decision in the 1999 GRC becomes effective, the interim 1999 hydroelectric and geothermal expense-related revenue requirement amounts are subject to adjustment, with interest, to account for any difference between the interim 1999 GRC hydroelectric and geothermal expense-related revenue requirement amounts recorded between January 1, 1999, and the date a final 1999 GRC decision becomes effective, and the corresponding amounts that would have been recorded had the final 1999 GRC decision become effective on January 1, 1999.

- C. A monthly debit entry equal to the post-first quarter 1998 capital-related revenue requirement. For capital additions made between April 1, 1998, and December 31, 1998, the capital-related revenue requirement is based on recorded capital additions, consistent with Decision 97-12-096. For capital additions made after December 31, 1998, the capital-related revenue requirement is based on the forecast of capital additions adopted in Decision 00-02-046.

A one-time adjustment, with interest, shall be recorded to account for the difference between the hydroelectric and geothermal capital-related revenue requirement amounts recorded between January 1, 1999, and the date a final GRC decision becomes effective, and the corresponding amounts that would have been recorded had the final 1999 GRC decision become effective on January 1, 1999.

(L)

(Continued)



PRELIMINARY STATEMENT
(Continued)

AZ. NON-MUST-RUN HYDROELECTRIC/GEOTHERMAL MEMORANDUM ACCOUNT (Cont'd.)

5. ACCOUNTING PROCEDURE (Cont'd.)

- D. A monthly credit entry equal to the PX and ISO revenues earned by the non-must-run hydroelectric and geothermal plants for generation services and ancillary services rendered to the PX and ISO during the month. (L)
|
(L)
- E. For those conventional hydroelectric plants, geothermal plants, and Helms Pumped Storage Plant with an estimated market value greater than their net book value, a monthly debit entry equal to the capital-related revenue requirement, net of FF&U, which includes depreciation expense, a return on rate base, decommissioning expense, and related taxes. The depreciation expense for these plants is based on CPUC-approved depreciation rates (Decisions 97-17-074, 97-12-096 and 00-02-048). (N)
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|
|
(N)
- F. If the average of the month's beginning and ending balance in this account is a credit balance, a monthly credit entry equal to the average of the month's beginning and ending balance in this account multiplied by one-twelfth the reduced rate of return. If the average of the month's beginning and ending balance in this account is a debit balance, no interest will be applied. (T)
- G. At the end of the calendar year, as appropriate, if the sum of the total yearly fuel expense, expense-related revenue requirement, and capital additions revenue requirement (Items 5.A. through 5.C. and 5.E., above) is less than the sum of the total yearly revenues and applicable interest (Items 5.D. and 5.F., above), a credit entry equal to the excess revenues shall be transferred to Item 6.A.9 of the TCBA, Part AV of PG&E's Preliminary Statement (Transition Cost Balancing Account). (T)
(T)
(T)
- H. At the end of the calendar year, as appropriate, if the sum of the total yearly fuel expense, expense-related revenue requirement, and capital additions revenue requirement (Item 5.A. through 5.C. and 5.E., above) is more than the sum of the total yearly revenues and applicable interest (Items 5.D. and 5.F., above), this debit balance shall be cleared, and these costs shall not be recoverable from PG&E's customers. (T)
(T)
(T)
- I. At the end of the calendar year, as appropriate, if the total yearly post-first quarter 1998 capital additions revenue requirement (Item 5.C., above) is greater than the credit entry in Item 5.H., above, the debit balance, equal to the total yearly post-first quarter 1998 capital additions revenue requirement less Item 5.H., shall be cleared and these costs shall not be recoverable from PG&E's customers. (T)
(T)
(T)



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RATE SCHEDULES

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EM	Master-Metered Multifamily Service	16912,15241,15242,16463-E
ES	Multifamily Service	16913,15245,15246,16464,16262-E
ESR	Residential RV Park and Residential Marina Service	16914,15249,15250,16465-E
ET	Mobilehome Park Service	16915,15253,15254,16466,16266-E
E-7	Residential Time-of-Use Service	16655,16916,15257,16467-E
E-A7	Experimental Residential Alternate Peak Time-of-Use Service	16657,16917,15260,16468-E
E-8	Residential Seasonal Service Option	16918,16469-E
E-9	Experimental Residential Time-of-Use Service for Low Emission Vehicle Customers	15264,16919,16920,15267,15268,16470-E
EL-1	Residential CARE Program Service	16921,15274,16471-E
EML	Master-Metered Multifamily CARE Program Service	16922,15277,16472,16473-E
ESL	Multifamily CARE Program Service	16923,15280,15281,16474,16281-E
ESRL	Residential RV Park and Residential Marina CARE Program Service	16924,15284,15285,16475-E
ETL	Mobilehome Park CARE Program Service	16925,15289,15290,16476,16285-E
EL-7	Residential CARE Program Time-of-Use Service	16659,16926,15293,16477-E
EL-A7	Experimental Residential CARE Program Alternate Peak Time-of-Use Service	16661,16927,15296,16478-E
EL-8	Residential Seasonal CARE Program Service Option	16928,16479-E
COMMERCIAL/INDUSTRIAL		
A-1	Small General Service	16929,16480-E
A-6	Small General Time-of-Use Service	15302,16930,16481,16295-E
A-10	Medium General Demand-Metered Service	16931,15307,15308,16482,16297-E
A-T	Nondomestic Interruptible Service	11862-E
A-RTP	Experimental Real-Time-Pricing Service	15313,16483-E
A-15	Direct-Current General Service	16932,16484-E
E-19	Medium General Demand-Metered Time-of-Use Service	16410,15316,15317,16933,16934,16935,15321,15322,15323,15324,16411,16412,16413,15328,16414,15330,16936,16937,16938,16416,16417,16418,16419,16420,16485,16539,16540,16541,16306,16307-E
E-20	Service to Customers with Maximum Demands of 1,000 Kilowatts or More	16425,15344,16939,16940,16941,15348,15349,15350,15351,16426,16427,16428,15355,16429,16430,15358,16942,16943,16944,16432,16433,16434,16435,16436,16486,16438,16542,16543,16544,16314-E
E-25	Restricted Variable-Peak-Period Time-of-Use Service to Water Agencies	15372,16945,16946,16947,15376 to 15379,16487,16318-E
E-36	Small General Service to Oil and Gas Extraction Customers	16948,16488,16320-E
E-37	Medium General Demand-Metered Time-of-Use Service to Oil and Gas Extraction Customers	15687,15688,16949,15690,15691,15692,16489-E
ED	Experimental Economic Development Rate	16881,16882-E
E-CARE	CARE Program Service for Qualified Nonprofit Group-Living and Qualified Agricultural Employee Housing Facilities	15392-E

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