

June 25, 2001

ADVICE 2130-E

(Pacific Gas and Electric Company ID U 39 E)

Public Utilities Commission of the State of California

Subject: Transition Revenue Account (TRA), Transition Cost Balancing Account (TCBA) and Generation Memorandum Accounts (GMAs) (Decision 01-03-082)

Pacific Gas and Electric Company (PG&E) hereby submits for filing revisions to its electric tariffs and reports restating the TRA, TCBA, and GMAs pursuant to Decision (D.) 01-03-082.¹ The affected tariff sheets are listed on the enclosed Attachment I.

Purpose

This filing is made in compliance with Ordering Paragraph 8 of D. 01-03-082, which requires PG&E to: (1) revise its current regulatory accounting mechanisms as necessary to reflect a new balancing account and other adopted accounting changes, and (2) file reports that restate the TRA, TCBA and GMAs.

PG&E is submitting revisions to the following electric preliminary statements to reflect these necessary accounting changes:

- Transition Revenue Account (TRA), Preliminary Statement Part N;
- Transition Cost Balancing Account (TCBA), Preliminary Statement Part AV;
- Must-Run Fossil Plant Memorandum Account, Preliminary Statement AX;
- Non-Must-Run Fossil Plant Memorandum Account, Preliminary Statement AY;
- Non-Must-Run Hydroelectric Memorandum Account, Preliminary Statement AZ²; and

¹ Pursuant to a stipulation between PG&E and the CPUC in the U.S. Bankruptcy Court, PG&E's deadline for complying with Ordering Paragraphs 7 and 8 of D.01-03-082 was extended to June 25, 2001. PG&E reserves all legal rights to challenge the decisions or statutes under which it has been required to make this advice filing, and nothing in this advice filing constitutes a waiver of such rights. Also, PG&E reserves any additional legal rights to challenge the requirement to make this advice filing by reason of its status as a debtor under Chapter 11 of the Bankruptcy Code, and nothing in this advice filing constitutes a waiver of such rights.

- Must-Run Hydroelectric Plant Memorandum Account, Preliminary Statement BE².

As discussed further below, the attached tariffs (Attachment I) are on a prospective basis and shall become effective on the same date that the Commission adopts PG&E's Advice 2096-E establishing the new Procurement Surcharge Balancing Account (PSBA), electric Preliminary Statement Part AI, pursuant to Ordering Paragraph 2 of D. 01-03-082. As a reference, PG&E is including a copy of PG&E's Advice 2096-E, which was filed on April 2 (Attachment II).

Background

In Ordering Paragraph 7 of D. 01-03-082, the Commission modified the accounting rules both retroactively and prospectively to require that the TRA balance, whether overcollected or undercollected, be transferred to the TCBA on a monthly basis. Transferring the TRA undercollection to the TCBA reduces revenues previously available in the TCBA to recover transition costs, and therefore affects the amount of transition cost recovery achieved to date.

The Commission also modified the retrospective and prospective accounting treatment of the GMA balances. In D. 01-01-018, the Commission ordered the utilities to reverse any transfers that were made from the GMAs to the TCBA as of December 31, 2000. In D. 01-03-082, the Commission required PG&E, on a monthly basis, to transfer any overcollected GMA balances to the TRA. Prior to D. 01-03-082, overcollected GMA balances were transferred to the TCBA at the end of each year.

Finally, the Commission instituted a rate increase and new balancing account to track the three-cent surcharge adopted in D. 01-03-082. On April 2, 2001, PG&E filed Advice 2096-E to create the Procurement Surcharge Balancing Account (PSBA). The tariff changes outlined here also include accounting changes necessitated by the PSBA.

Restatement Reports

The attached restatement report (Attachment III) reflects revised balances in the TRA, TCBA and GMAs, based on applying the accounting changes adopted in D. 01-03-082 retroactively to the period from January 1, 1998, through April 30, 2001³.

² Since PG&E had sold its geothermal facilities in 1999, PG&E is renaming these accounts to remove the reference "Geothermal."

³ These accounts are restated only pursuant to the Commission's directives in D. 01-03-082 and it is PG&E's position that the restated balances do not accurately reflect the net costs and revenues from PG&E's wholesale electricity procurement and transmission, and retail electricity sales.

Beginning April 1998⁴, aggregate overcollected balances from the GMAs were transferred to the TRA on a monthly basis. This aggregate GMA balance was calculated by netting the four GMA account balances (Must-Run Fossil, Non-Must-Run Fossil, Must-Run Hydroelectric/Geothermal, and Non-Must-Run Hydroelectric/Geothermal) at the end of each month.

The TRA balances, whether over- or undercollected, were transferred to the TCBA each month and recorded in the CTC Revenue Section of the TCBA.

Prospective Tariff Changes:

The TRA, TCBA, and GMAs are revised to reflect the requirements discussed in Ordering Paragraphs 1 and 2 of D. 01-03-082. In D. 01-03-082, the Commission granted an electric rate increase of three-cents per kilowatt-hour (kWh) and made the one-cent per kWh surcharge implemented pursuant to D. 01-01-018 on January 4, 2001, permanent. The Commission also required that the revenues from the rate increases be applied only to electric power purchases incurred after the effective date of the order.

On April 2, 2001, PG&E filed Advice 2096-E to establish the new PSBA which, among other things, records the costs of power purchases incurred beginning March 27, 2001. Many of these purchase power costs are currently recorded in either the TRA or the TCBA. The attached TRA and TCBA preliminary statements are revised to remove entries associated with electric purchase power costs from these accounts. These tariff revisions should become effective concurrently with the PSBA.

In addition, PG&E proposes that any undercollection remaining in the TCBA as of December 31, 2001, net of those costs eligible for recovery in the Post 2001-Eligible Costs Section of the TCBA, be amortized and recoverable in Post 2001-rates over a ten-year period.

Finally, the recovery of retained generation costs is unresolved. The GMAs were established by D. 97-06-060 and D. 97-11-074 to recover on-going operating costs and capital-related revenue requirements through market revenues. With the elimination of the Power Exchange market in January 2001, recovering these costs through market revenues is no longer feasible. The GMAs no longer have a source of revenue sufficient to recover the costs of PG&E's retained fossil and hydroelectric generation. By requiring undercollected balances to remain in the GMAs in D. 01-03-082, the Commission has eliminated any recovery mechanism for these costs. In D. 01-01-061, the Commission committed to authorize a new revenue requirement for utility retained generation effective January 1, 2001. On June 15, 2001, the Chief Administrative Law Judge issued a ruling requiring that the utilities file their proposed

⁴ Entries were recorded in the GMAs beginning April 1, 1998, which was the start date of the operation of the Power Exchange and Independent System Operator.

retained generation revenue requirements in the RSP dockets. On June 20, 2001, PG&E filed its proposed Retained Generation Ratemaking (RGR) revenue requirement in the RSP docket. PG&E's RGR filing will allow for recovery of the unrecovered GMA costs. PG&E will make changes to its tariffs as necessary based on the final Commission decision issued in the retained generation phase of that proceeding.

Effective Date

PG&E requests that this advice letter becomes effective on the date the Commission adopts the PSBA proposed in Advice 2096-E.

Protests

Anyone wishing to protest this advice letter may do so by sending a letter within twenty (20) days after the date of this filing. Protests should be mailed to:

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, and to Jerry Royer of the Energy Division at the address above. It is also requested that a copy of the protest should be sent via postal mail and facsimile to Pacific Gas and Electric Company on the same date it is mailed or delivered to the Commission at the address shown below.

Pacific Gas and Electric Company
Attention: Les Guliasi
Director, Regulatory Relations
77 Beale Street, Mail Code B10C
P.O. Box 770000
San Francisco, California 94177
Facsimile: (415) 973-7226

The protest shall set forth the grounds upon which it is based, and shall be submitted expeditiously. There is no restriction on who may file a protest.

Notice

In accordance with Section III, Paragraph G, of General Order 96-A, a copy of this advice letter is being sent electronically and via U.S. mail to parties shown on the attached list and the service list for A. 00-11-056. Address changes should be directed to Nelia Avendano at (415) 973-3529. Advice letter filings can also be accessed electronically at:

http://www.pge.com/customer_services/business/tariffs/

Vice President - Regulatory Relations

Attachments

cc: Service List – A. 00-11-056



PRELIMINARY STATEMENT

N. TRANSITION REVENUE ACCOUNT (TRA)

1. PURPOSE: The purpose of the Transition Revenue Account (TRA) is to match the amount of billed revenues, excluding the procurement surcharge revenues as defined in the Procurement Surcharge Balancing Account (PSBA) and Schedule E-EPS, against the amount of the separated revenue requirement and Commission-approved obligations. This matching process facilitates determination of billed Competition Transition Charge (CTC) revenues, which will be transferred to the Transition Cost Balancing Account (TCBA). Separated revenue requirement consists of transmission, distribution, public purpose programs, and nuclear decommissioning. Commission-approved obligations consist of Independent System Operator (ISO) charges, Power Exchange charges incurred prior to January 4, 2001, and Diablo Canyon-related ICIP exclusions. In addition, pursuant to Decision 99-05-031 (Finding Of Fact 6; Conclusion Of Law 16), the costs associated with the Consumer Education Program (CEP) and the Electric Education Trust (EET) funded by PG&E will be recorded in the TRA. PG&E's costs associated with CEP and EET, up to the amount authorized for PG&E by the CPUC, are recorded in the TRA. The purpose of the TRA is also to ensure dollar-for-dollar recovery of distribution, nuclear decommissioning, public purpose program costs, and costs related to the CEP and EET. In addition, the balance in the TRA will be transferred monthly to the TCBA pursuant to Decision 01-03-082. The TRA will be in effect until the end of the rate freeze. (T) (T)
2. APPLICABILITY: This TRA provision applies to all bills for service under all rate schedules and contracts for electric service subject to the jurisdiction of the Commission, except for those specifically excluded by the Commission.
3. TRA SEPARATED REVENUE REQUIREMENT AMOUNTS: Beginning January 1, 1999, the TRA Separated Revenue Requirement Amounts for Distribution, Public Purpose Programs, and Nuclear Decommissioning shall reflect the 1999 General Rate Case (GRC) decision as adopted in Decision 00-02-046, and any other changes that are authorized by the Commission.
4. REVISIONS: The TRA Separated Revenue Requirement Amounts are revised annually on January 1, or as authorized by the Commission in a future Revenue Adjustment Proceeding (RAP).
5. ACCOUNTING PROCEDURE: PG&E shall maintain the TRA by making entries to this account at the end of each month as follows:
 - a. A debit entry equal to the recorded revenue for the period from residential and small commercial customers from the Fixed Transition Amount (FTA) charge, as provided for in Decision 97-09-055 and defined in Part AS of the Preliminary Statement;
 - b. A credit entry equal to the amount of total recorded CPUC jurisdictional revenue from the sale and/or delivery of electricity during the month, excluding the procurement surcharge revenues as defined in the PSBA (electric Preliminary Statement AI) and Schedule E-EPS; (T) (T)
 - c. Prior to the date the Commission or its delegate declares to be the start date for direct access, a debit entry equal to the Transmission TRA Separated Revenue Amount divided by twelve;
 - d. On and after the date the Commission or its delegate declares to be the start date for direct access, a debit entry equal to the Transmission TRA Separated Revenues, based upon rates approved by the Federal Energy Regulatory Commission (FERC);
 - e. A debit entry equal to the annual applicable Distribution TRA Separated Revenue Requirement Amount divided by twelve;
 - f. A debit entry equal to the annual applicable Nuclear Decommissioning TRA Separated Revenue Requirement Amount divided by twelve; (L) (L)

(Continued)



PRELIMINARY STATEMENT
(Continued)

- N. TRANSITION REVENUE ACCOUNT (TRA) (Cont'd.) (L)
5. ACCOUNTING PROCEDURE: (Cont'd.):
- g. A debit entry equal to the annual applicable Public Purpose Programs TRA Separated Revenue Requirement Amount divided by twelve;
 - h. A debit entry equal to the amount recorded for FERC-authorized ISO charges for transmission support, exclusive of charges in Item d;
 - i. A debit entry equal to the amount recorded for Diablo Canyon-related ICIP exclusion items listed in Findings of Fact 38, 39, and 40 of Decision 97-05-088;
 - j. A debit entry equal to the costs associated with CEP and EET funded by PG&E, up to the amount authorized for PG&E by the CPUC;
 - k. A debit entry equal to the recorded incentives paid to customers for avoided power purchases during the period between June 1, 2000, and December 31, 2000, as provided for under Schedule E-BID
 - l. A credit entry equal to the recorded amount of revenue cycle services credits given to customers for revenue cycle services provided by entities other than PG&E;
 - m. A credit entry equal to the amount of Shareholder Participation, as defined in Section 6 below;
 - n. A credit entry equal to the generation memorandum accounts (electric Preliminary Statement Parts AX, AY, AZ, and BE) aggregate overcollected balance; and (D)
(T)
(T)
 - o. The sum of all entries recorded in the TRA, either a credit or a debit, will be transferred to the TCBA (electric Preliminary Statement Part AV) on a monthly basis. (T)
(T)
(D)
6. SHAREHOLDER PARTICIPATION: PG&E's shareholders bear some responsibility for economic risks and rewards associated with, but not limited to, Commission-approved economic discounts and credits to certain PG&E customers. This section ensures that ratepayers will not assume shareholders' obligations.
- Shareholder Participation will be calculated monthly as the sum of the following:
- a. The actual amount of the Economic Stimulus Rate discount in accordance with Decision 94-12-047. The actual amount of the discount is equal to the product of the number of kilowatt-hours sold to eligible customers and \$0.00432.
 - b. The amount of the Shareholder Participation Mechanism for the USS-POSCO Inc. contract approved by the Commission in Decision 94-11-023.
 - c. The amount of the Shareholder Participation Mechanism for the Business Attraction Agreements, Business Expansion and Retention Agreements, and Cogeneration Deferral Agreements approved by the Commission in Decision 95-10-033.
 - d. The amount of the Shareholder Participation Mechanism for Schedules E-TD, E-TDI, and AG-8 approved by the Commission in Decision 97-09-047. This amount is subject to future recovery in rates upon the Commission's final resolution of the issue of discounting policies.
 - e. The amount of the Shareholder Participation Mechanism for Schedule ED, in accordance with Resolution E-3654.

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PRELIMINARY STATEMENT

AV. TRANSITION COST BALANCING ACCOUNT (TCBA)

1. PURPOSE

The purpose of the Transition Cost Balancing Account (TCBA) is to track all CTC revenues and CTC-eligible generation-related costs as well as track Commission-approved costs that result from the implementation of Electric Industry Restructuring (EIR) and any other costs or revenues ordered by this Commission. The TCBA allows PG&E to track the recovery of its current transition costs, including the accelerated recovery of plant balances (such that the net book value will approximate the market value), generation-related assets and obligations. The TCBA consists of CTC revenues and other credits that will be used to recover three cost categories, identified in three sections of the TCBA: the Current Costs Section, the Accelerated Costs Section, and Post 2001-Eligible Costs Section. In addition, pursuant to D. 01-03-082, the balance in the Transition Revenue Account (electric Preliminary Statement Part N) will be transferred to the TCBA on a monthly basis.

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2. DEFINITIONS

- a. Assembly Bill (AB) 1890: Electric industry restructuring legislation passed by the state legislature on August 31, 1996, and signed by the Governor of the State of California on September 23, 1996. (Statutes 1996, Ch. 854, codified in a number of sections of the Public Utilities Code, including 330-397, 840-847, 9600-9606.)
- b. California Public Utilities Commission (CPUC or Commission): The state agency that regulates the rates and services of natural gas, electric, water, steam, pipeline, sewer, telephone, cellular and radio telephone, and telegraph utilities as well as railroad, moving and privately owned bus companies.
- c. Competition Transition Charge (CTC): A non-bypassable charge set to recover from all customers the uneconomic costs of PG&E's generation-related assets and obligations, as defined by Public Utilities (PU) Code Sections 367, 368, 369, 375 and 376.
- d. Diablo Canyon Sunk Cost Revenue Requirement: The revenue requirement on Diablo Canyon plant investments, based on a 5-year accelerated cost recovery period at a reduced return, beginning January 1, 1997, pursuant to Decision 97-05-088, Ordering Paragraph 2.
- e. Diablo Canyon Incremental Cost Incentive Price (ICIP): The price set forth for each year, beginning January 1, 1997 and ending December 31, 2001, in Ordering Paragraph 3 of Decision 97-05-088 to cover the incremental cost of operating Diablo Canyon.
- f. Federal Energy Regulatory Commission (FERC): An independent federal regulatory agency which administers federal laws and regulations governing energy issues, including the interstate sale and transportation of natural gas, interstate electric power transmission and the sale of electric power for resale, and the licensing of hydroelectric projects.
- g. Fixed Transition Amount (FTA): Non-bypassable rates and other charges that are authorized by the CPUC Financing Order Decision 97-09-055 to recover Financed Transition Costs and the costs of providing, recovering, financing or refinancing the costs of issuing, servicing and retiring Rate Reduction Bonds (RRBs). (PU Code Section 840(d))
- h. Financed Transition Costs: The portion of transition costs that electric utilities will recover through the issuance of RRBs.

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PRELIMINARY STATEMENT
(Continued)

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

2. DEFINITIONS (CONT'D)

- i. Fixed Transition Amount (FTA) Charge: Component of the residential and small commercial customer rate which represents payment of the FTA. The FTA charge will be cents-per-kilowatt hour charge based on usage.
- j. Franchise Fees and Uncollectible (FF&U) Accounts: FF&U accounts expense shall be included at the rate derived from PG&E's most recent general rate case (GRC) decision issued by the Commission.
- k. Independent System Operator (ISO): A non-profit corporation organized under the Non-profit Public Benefit Corporation Law, which ensures efficient use and reliable operation of the transmission grid consistent with achievement of planning and operating reserve criteria no less stringent than those established by the Western Systems Coordinating Council and the North American Reliability Council. (PU Code Section 345)
- l. Interest Rate: Unless otherwise noted, the monthly interest rate equal to one-twelfth of the interest rate on three-month Commercial Paper for the previous month as published in the Federal Reserve Statistical Release, G.13. If publication of the interest rate on three-month Commercial Paper is discontinued, the interest rate will be equal to one-twelfth of the previous month's interest rate on Commercial Paper which most closely approximates the rate that was discontinued and which is published in the Federal Reserve Statistical Release, G.13, or its successor publication.
- m. Jurisdictional Split: The computation used to divide the electric revenue requirement between the service provided to customers under FERC jurisdiction and the service provided to customers under the CPUC jurisdiction, as specified in PG&E's most recent GRC decision.
- n. Preferred Policy Decision: CPUC Decision 95-12-063 as modified by Decision 96-01-009.
- o. Rate Freeze: Rates may not increase for any rate schedule, contract, or tariff option above the levels in effect on June 10, 1996. Residential and small commercial customer rates will be reduced by 10 percent due to Rate Reduction Bonds. The rate freeze shall remain in effect until the earlier of March 31, 2002, or the date on which the CPUC authorized costs for utility generation-related assets and obligations have been fully recovered. (PU Code Sections 367, 368)
- p. Rate Reduction Bonds (RRBs): Bonds, notes, certificates of participation or beneficial interest, or other evidences of indebtedness or ownership, issued pursuant to an executed indenture or other agreement of a financing entity, the proceeds of which are used to provide, recover, finance or refinance transition costs and to acquire transition property and that are secured by or payable from transition property. (PU Code Section 840(e))
- q. Reduced Rate of Return: The reduced rate of return for non-nuclear generating assets shall be based on a return on equity of 90 percent of the embedded cost of debt adopted in Decision 96-11-060. For transition cost recovery purposes, PG&E's reduced rate of return is 7.13 percent, pursuant to Decision 97-11-074, Ordering Paragraph 12. The reduced rate of return may be modified to reflect the bonus rate of return as applicable.
- r. Utility Distribution Company (UDC): The utility company that provides distribution services and will continue to be regulated by the CPUC. The distribution category includes revenue requirements for: (1) all distribution plant, (2) customer access equipment at all voltages, and (3) the infrastructure required to provide distribution services. The UDC will be responsible for providing nondiscriminatory distribution services to all customers, including direct access customers, in its service territory.

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(L)

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PRELIMINARY STATEMENT
(Continued)

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

3. COST RECOVERY PERIODS

The TCBA will begin on January 1, 1998. On December 31, 2001, the total unrecovered costs remaining in the Current Costs and the Accelerated Costs Sections of the TCBA, net of those costs eligible for recovery in the Post 2001-Eligible Costs Section as described in PU Code Sections 367, 375, 376, and 381, will be amortized and recoverable in Post 2001-rates over a ten-year period. CTC recovery throughout and beyond the rate freeze period will continue for all costs in the Post 2001-Eligible Costs Section of the TCBA. PG&E will seek recovery of these transition costs beyond the rate freeze period and beyond December 31, 2001 through the TCBA or some other mechanism, as may be authorized by the Commission. (T)

4. CTC RATES

The TCBA does not have a rate component. Rather, the CTC-related revenue is calculated on a residual basis, as described in Part N of PG&E's Preliminary Statement (Transition Revenue Account) (also described in the CTC Revenue Section below), and tracked in the TCBA. (T)

5. REPORTING REQUIREMENTS

Pursuant to Decision 97-11-074, Ordering Paragraph 14, PG&E shall provide for the duration of the transition period:

- Monthly reports of all entries to the transition cost balancing account (TCBA),
- Balances and returns used to develop transition cost revenue requirements,
- The assumptions used in estimating market value,
- The results of any actual market valuations,
- Any changes in revenue requirements resulting from capital additions proceedings,
- Changes in amortization schedules due to changes in market value estimates or actual market valuations, and
- Any additional acceleration beyond the 48-month amortization schedule.

These reports shall be submitted 30 days after the end of the month, to the Energy Division and served on the parties to the CTC proceeding (A.96-08-001, et al.). PG&E shall provide the Energy Division with three hard copies of each monthly report and an electronic version (on computer disk or via electronic mail) which contains each report and the underlying data, in either Word, Excel, or other format as specified by the Energy Division, pursuant to Decision 97-11-074, Ordering Paragraph 14.

In addition to the reporting requirements above, commencing March 31, 1998, PG&E will file with the CPUC an annual report showing the activity of the TCBA for the twelve months ending December 31 of the previous year.

6. ACCOUNTING PROCEDURE

The accounting procedures in the following sections will comply with the following guidelines, as adopted by the Commission on pages 49-51 of Decision 97-06-060, as modified by Decision 97-12-039:

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PRELIMINARY STATEMENT
(Continued)

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

6. ACCOUNTING PROCEDURE (CONT'D.)

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a. The recovery of certain costs that are currently incurred may be deferred. The recovery of employee transition costs (as addressed in §375) may be deferred to the post 2001 period and recovered through December 31, 2006.¹ Section 376 provides that, to the extent that Federal Energy Regulatory Commission (FERC) or Commission-approved recovery of the costs of utility-funded programs to accommodate implementation of direct access, the Power Exchange, and the ISO, reduces the ability of the utilities to collect generation-related transition costs, those generation-related costs may be collected after December 31, 2001, in an amount equal to the implementation costs that are not recovered from the Power Exchange or ISO. Generation-related transition costs which may be displaced by the collection of renewable program funding (as addressed in §381(d)) may be collected through March 31, 2002. Other than these exceptions, current costs should be recovered as incurred, as required by ratemaking principles and the accounting principle of matching revenues and expenses.

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(L)

b. Current costs are those cost items eligible for transition cost recovery that are incurred in the current period. The definition of current costs also includes the amortization of depreciable assets on a straight-line basis over the 48-month amortization period. In addition, regulatory assets shall be amortized ratably over a 48-month period. The specific regulatory assets to which this guideline applies should be determined once Phase 2 eligibility criteria is resolved. The amortization of the investment-related assets should include a provision for associated deferred taxes and the reduced rate of return called for in the Preferred Policy Decision (D.95-12-063 as modified by D.96-01-009).² To accommodate on-going market valuations and accelerated recovery, the utilities should recalibrate recovery levels for remaining months of the schedule, if necessary. To the extent that revenues do not cover costs in a current period, revenues should be applied first to costs incurred during that period and then to scheduled amortization, including that of regulatory assets.

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c. To the extent that any additional headroom revenues remain and until such time as plants are depreciated to their anticipated market value, any additional revenues should be applied first to accelerate the depreciation of those transition cost assets with a high rate of return and in a manner which provides the greatest tax benefits. In this way, accelerated recovery of transition costs will benefit shareholders and ratepayers.

(T)

d. As assets which are currently included in rate base are amortized, rate base should be reduced correspondingly on a dollar-for-dollar basis, including the impact of associated taxes. This will ensure that the utilities are in compliance with §368(a), which requires among other things that transition costs be amortized such that the rate of return on uneconomic assets does not exceed the authorized rate of return.

(T)

e. As a general guideline for those assets subject to market valuation, generation-related assets should be written down to their estimated market value, but not below, based on a relatively broad estimate of market value. We will be somewhat flexible in applying this guideline. We recognize both PG&E's and Edison's concerns that public disclosure of such estimates could adversely affect the auction process and will address the need for protective orders and confidentiality as the need arises. It is not our intent to revisit the market valuation process occurring in other proceedings.

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1 All statutory references are to the Public Utilities Code, unless otherwise noted.

2 We note that Decision 96-12-083 authorizes Edison to accelerate amortization for Palo Verde on a 60-month period (1997-2001). Each utility's tariffs should conform to specific depreciation periods that may have been adopted for the various nuclear facilities.

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Pacific Gas and Electric Company
San Francisco, California

Canceling

Revised
Original

Cal. P.U.C. Sheet No.
Cal. P.U.C. Sheet No.

18350-E
14988-E

PRELIMINARY STATEMENT
(Continued)

Advice Letter No. 2130-E
Decision No. 01-03-082

Issued by
DeAnn Hapner
Vice President
Regulatory Relations

Date Filed June 25, 2001
Effective _____
Resolution No. _____

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PRELIMINARY STATEMENT
(Continued)

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

6. ACCOUNTING PROCEDURE (CONT'D.)

i. CTC Revenue Section (Cont'd.)

- 4) A monthly credit entry equal to the monthly revenue recorded from residential and small commercial customers from the FTA Charge, net of FF&U, as provided for in Decision 97-09-055 and defined in Part AS of PG&E's Preliminary Statement (Fixed Transition Amount Charge). (T)
- 5) A credit entry, if applicable, at the time of final market valuation, 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 and Decision 97-12-039, FOF 3. (D)
(T)
- 6) A credit entry equal to the aggregate estimated market value of non-nuclear generation assets, less the book value of these assets, per Decisions 00-02-048 and 00-06-004. (T)
- 7) A one-time entry to transfer any credit balance in the Generation Asset Balancing Account, as defined in Preliminary Statement Part AL, upon final market valuation. (T)
- 8) A monthly credit entry equal to the monthly CTC revenue, net of FF&U, recorded from Departing Load customers, beginning January 1, 1998. (T)
- 9) 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. (D)
(T)
- 10) 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.
- 11) 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.
- 12) If applicable, a monthly debit entry equal to interest on the average balance at a rate as defined in Section 2.I.

j. Current Costs Section

The purpose of the Current Costs Section is to record the costs associated with PG&E's generation plant, generation-related assets and obligations, as well as current costs of generation. The Current Costs Section consists of two subaccounts: the Currently Incurred Costs Subaccount and the Scheduled Amortization Subaccount. The CPUC jurisdictional portion of all entries shall be made at the end of each month as follows: (T)
(T)

1) Currently Incurred Costs Subaccount

The Currently Incurred Costs Subaccount records costs that PG&E incurs in the current period. Pursuant to Decision 97-06-060 (FOF 19, 20), these costs will be recovered prior to recorded costs in the Scheduled Amortization Subaccount.

a) Diablo Canyon Entries

The FF&U and FERC jurisdiction should be removed, as applicable, from the following entries:

(Continued)
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PRELIMINARY STATEMENT
(Continued)

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

6. ACCOUNTING PROCEDURE (CONT'D.)

j. Current Costs Section (Cont'd.)

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

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(T) ———

c) Transfer of Cost Entries

If applicable, a one-time credit on December 31, 2001, to transfer the balance in this Currently Incurred Costs Subaccount to subaccounts in the Post 2001-Eligible Costs Section.

(T)

Revenues will first be used to recover costs in the Currently Incurred Costs Subaccount described above. If a credit balance exists after all costs in the Currently Incurred Costs Subaccount have been recovered, revenue will be used to recover costs in the Scheduled Amortization Subaccount described below.

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(L)

2) Scheduled Amortization Subaccount

PU Code Section 367 allows PG&E to accelerate recovery of the above-market portion of generation plants, regulatory assets and other fixed obligations. Pursuant to Decision 97-06-060, COL 13, and 14, the following debits reflect the amortization of the above-market portion of PG&E's generation plant, generation-related obligations, and generation-related assets as of January 1, 1998, amortized on a straight-line basis, beginning January 1, 1998, over the remaining number of months until December 31, 2001. The above-market portion of PG&E's generation plant is based on an estimate of the market value of the plant, with the amortization schedule set so that the net book value of the plant will approach the estimated market value, pursuant to Decision 97-06-060, FOF 22. If actual market valuation of CTC-eligible costs occurs, or estimates of market valuation change, or net book value changes, or costs are further accelerated in the Accelerated Costs Section, the depreciation schedule and amounts will be adjusted accordingly. In this case, new estimates of the unrecovered above-market costs will be determined, and amortization of this amount will be scheduled over the number of months remaining until December 31, 2001.

a) Regulatory Asset and Balancing/Memorandum Account Entries

(1) A monthly debit entry equal to the CPUC portion of the total generation-related regulatory asset revenue requirement as of January 1, 1998, divided by the number of remaining months until December 31, 2001, pursuant to Decision 97-11-074, COL 5 and Decision 97-12-039, COL 3. This entry includes the costs associated with Humboldt Decommissioning and Decontamination, generation-related portions of long-term disability, postretirement benefits other than pensions (PBOPs), pension transition obligations, the FAS 109 regulatory asset, and WAPA.

(D)

(2) A monthly debit entry equal to the month-end balance in the Helms Adjustment Account (after the application of interest for the month), divided by the number of months remaining until December 31, 2001.

(3) A monthly debit entry equal to the generation-related portion of month-end balance in the Hazardous Substance Mechanism Account (after the application of interest for the month), divided by the number of months remaining until December 31, 2001.

(L)

(Continued)



PRELIMINARY STATEMENT
(Continued)

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

6. ACCOUNTING PROCEDURE (CONT'D.)

j. Current Costs Section (Cont'd.)

2) Scheduled Amortization Subaccount (Cont'd.)

a) Regulatory Asset and Balancing/Memorandum Account Entries (Cont'd.)

(4) A one-time debit entry to transfer the balance in the Transition Cost Audit Memorandum Account (TCAMA) once an audit report is completed, as described in electric Preliminary Statement Part AD.

(L)
|
(T) |
(T) (L)

b) Diablo Canyon Entry

A monthly debit entry equal to one-twelfth of the Annual Diablo Canyon Sunk Cost Revenue Requirement, pursuant to Decision 97-05-088.

(L)
(L)

c) Fossil Entries

(1) For those fossil plants with an estimated market value less than 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) For those fossil plants with an estimated market value greater than or equal to 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 those plants is based on Commission approved depreciation rates.

(L)
|
(L)
(D)
(T)

d) Non-Nuclear Decommissioning Entry

(1) A monthly debit entry equal to the forecast fossil environmental decommissioning costs currently authorized (based on Decision 95-12-055 as modified by market-valuation decisions), net of any monies already accrued for such decommissioning, divided by the number of months remaining until December 31, 2001.

(2) A monthly debit entry equal to the fossil non-environmental decommissioning monthly amount based on Decision 95-12-055, (Decision 97-11-074).

(3) The environmental fossil decommissioning amounts will be recalculated and the monthly debit entry recalculated at the time of market valuation of each non-nuclear generating plant.

(4) The non-environmental fossil decommissioning monthly amount, as described above, will be reduced at the time of market valuation by the portion of the monthly amount associated with the plant being market valued.

(T)
(T)
(D)
(T)
(T)
(T)
(D)

(Continued)



PRELIMINARY STATEMENT
(Continued)

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

6. ACCOUNTING PROCEDURE (Cont'd.)

j. Current Costs Section (Cont'd.)

2) Scheduled Amortization Subaccount (Cont'd.)

e) Must-Run Hydroelectric Entries

For those must-run conventional hydroelectric plants and Helms with an estimated market value less than 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.

(D)
(T)

f) Non-Must-Run Hydroelectric Entries

The following entries will be recorded by generation type (conventional hydroelectric plants and Helms).

(1) For those non-must-run hydroelectric plants with an estimated market value less than their net book value, on an aggregate basis, 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)

(T)

(2) 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 Commission approved depreciation rates. (Decision 97-11-074 and Decision 97-12-096)

(L)
|
(L)

(L)

(Continued)



PRELIMINARY STATEMENT
(Continued)

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

6. ACCOUNTING PROCEDURE (CONT'D.)

j. Current Costs Section (Cont'd.)

2) Scheduled Amortization Subaccount (Cont'd.)

g) Interest Entry

If applicable, after revenue has been applied, a monthly debit entry equal to interest on the average balance in the Current Costs Section, pursuant to Decision 97-11-074, to the extent the net balance is undercollected, at a rate as defined in Section 2.1.

(L)
|
(T)
|
(T)

h) Transfer of Costs Entry

If applicable, a one-time credit on December 31, 2001 to transfer the balance in this Scheduled Amortization subaccount to subaccounts in the Post 2001-Eligible Costs Section.

(T)
|
(T)

Pursuant to Decision 97-06-060, FOF 19, 20, and 23, if a credit balance exists after all costs in the Current Costs Section are recovered, revenue may be used to recover accelerated costs in the Accelerated Costs Section described below.

(T)
|
(T)

k. Accelerated Costs Section

Pursuant to Decision 97-06-060, FOF 19, 20, 21, and 22, if a credit balance remains after costs in the Current Costs Section are recovered, available revenues may be used to further accelerate costs until generation plants, generation-related regulatory assets, and other generation-related obligations are depreciated to their estimated market value. The priority of recovery will be those assets which earn the highest return and allow for the greatest tax benefits to ratepayers pursuant to Decision 97-06-060, FOF 5, 6, and COL 13. To the extent costs are accelerated faster than the 48-month amortization schedule established in the Current Costs Section, the debit amounts to the Scheduled Amortization Subaccount will need to be recalculated. The CPUC jurisdictional portion of all the following entries, net of FF&U, may be made to this account:

(T)
|
(T)
|
(T)

1) Diablo Entry

A debit entry to record the revenue requirement associated with the accelerated recovery of the Diablo Canyon Sunk Cost Revenue Requirement.

2) Regulatory Asset Entry

A debit entry to record the revenue requirement associated with accelerated recovery of the generation-related regulatory assets.

3) Fossil Entry

A debit entry to record the revenue requirement associated with the accelerated recovery of the uneconomic portion the fossil sunk cost.

(L)

(Continued)



PRELIMINARY STATEMENT
(Continued)

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

6. ACCOUNTING PROCEDURE (CONT'D.)

k. Accelerated Costs Section (Cont'd.)

4) Non-Nuclear Decommissioning Entry

A debit entry to record the revenue requirements associated with accelerated recovery of fossil decommissioning costs.

(T)

5) Must-Run and Non-Must-Run Hydroelectric Entries

A debit entry to record the revenue requirement associated with the acceleration of recovery of the uneconomic portion of must-run and non-must-run hydroelectric plant sunk costs.

(T)

6) Nuclear Decommissioning

A debit entry to record the revenue requirement associated with the accelerated recovery of the future costs of the nuclear decommissioning.

(D)

(L)

7) Interest Entry

If applicable, after revenue has been applied, a monthly debit entry equal to interest on the average balance in the Accelerated Costs Section, to the extent the net balance is undercollected, at a rate as defined in Section 2.I.

(T)

8) Transfer of Costs Entry

Any debit balance remaining in the Current Costs and the Accelerated Costs Sections as of December 31, 2001, net of those costs eligible for recovery in the Post 2001-Eligible Costs Section as described below, will be amortized and recoverable in the Post-2001 rates over a ten-year period.

(T)

(T)

(T)

I. Post 2001-Eligible Costs Section

The Post 2001-Eligible Costs Section records costs that are eligible for recovery after the rate freeze period or December 31, 2001 (whichever is earlier). To the extent the rate freeze ends before December 31, 2001, costs in this section are recoverable before December 31, 2001. This account includes, but is not limited to, employee transition costs that are incurred by PG&E during the rate freeze period, as specified by Decision 97-06-060 FOF 24 and COL 4. Additionally, this account includes generation-related transition costs incurred during the rate freeze period before January 1, 2002 whose recovery may be extended until March 31, 2002, as specified by PU Code Sections 367(a) and 381(d) and Decision 97-06-060, FOF 24 and COL 6. The costs listed in this account are subject to different recovery ending dates, as specified in PU Code Sections 367(a), 376, and 381(d), depending on the specific cost. This account also includes the cost of renewables programs funded by PG&E after 2001, up to the limits designated in PU Code Section 381 and Decision 97-06-060, FOF 24 and COL 5, Decision 97-02-014, and Decision 97-11-022, FOF 5.

(T)

The CPUC jurisdictional portion of all entries, net of FF&U, shall be made at the end of each month as follows:

(D)

(L)

(Continued)



PRELIMINARY STATEMENT
(Continued)

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

6. ACCOUNTING PROCEDURE (CONT'D.)

I. Post 2001-Eligible Costs Section (Cont'd.)

1) Additional Renewables Program Funding Costs Subaccount

- a) A debit entry, as appropriate, equal to the funding of renewables program costs that PG&E incurs after December 31, 2001, not to exceed PG&E's portion of the \$75 million, identified in Section 381, AB 1890, in order to ensure that the full amount of dollars for renewables programs is funded as specified in AB 1890, Section 381 and pursuant to Decision 97-06-060, FOF 24 and COL 5 and Decision 97-11-022, FOF 5. Pursuant to Decision 97-06-060, FOF 24 and COL 5, the rate freeze may continue until March 31, 2002 in order to recover the costs in this subaccount. (T) (L)
- b) If applicable, after revenue has been applied, a monthly debit entry equal to interest on the average balance of this subaccount to the extent the balance is undercollected, at a rate as defined in Section 2.1. (L)

2) Displaced Transition Cost Recovery Subaccounts

At the end of 2001, if any balances remain in either the Current Costs Section or the Accelerated Costs Section, these costs will be transferred to one or more of the following three subaccounts, subject to the monetary and non-monetary limits as specified in PU Code Sections 367(a)(5), 381(d), and 376, Decision 97-06-060, FOF 24 and COL 5 for each of the three cost categories. The rate freeze may be extended beyond December 31, 2001, to recover these costs. Revenue collected through the extension of the rate freeze after December 31, 2001, must first be applied to the Additional Renewables Program Funding Costs Subaccount as described above. After these costs are recovered, revenue may be applied to the Irrigation District Exemptions Subaccount. After these costs are recovered, revenue will be applied to the Renewables Program Costs Subaccount. (T) (L)

a) Irrigation District Exemptions Subaccount

- 1) One-time debit entries equal to the amount of generation-related transition costs, including interest, that remain unrecovered on December 31, 2001, if any, due to irrigation district exemptions. Pursuant to Decision 97-06-060, FOF 38 and COL 5, 19, 24, 25, and 26 the amount of principal costs to be debited is limited to \$50 million, as designated in PU Code Section 367 (a)(5). The costs to be included are those costs from the Current Costs Section and/or the Accelerated Costs Section that remain unrecovered as of December 31, 2001. The transfer of remaining costs will be accomplished by making one-time credits to the Current Costs and/or the Accelerated Costs Sections and debiting this subaccount by an equivalent amount. The rate freeze may continue until March 31, 2002 to recover the costs in this subaccount, consistent with the provisions of the Firewall Mechanism described in Item 7 below. (T)
- 2) If applicable, after revenue has been applied, a monthly debit entry equal to interest on the average balance of this subaccount to the extent the balance is undercollected, at a rate as defined in Section 2.1. (T)

b) Renewables Program Costs Subaccount

- 1) One-time debit entries equal to the amount of generation-related transition costs, including interest, that remain unrecovered on December 31, 2001, if any, due to the recovery, during the period between January 1, 1998 and December 31, 2001, of costs of renewables programs. The amount of principal costs debited to this subaccount will not exceed the December 31, 2001 balance in the PU Code Section 381(d) Renewable program Costs Tracking Account, as designated by PU Code Section 381(d) and Decision 97-06-060, FOF 24 and COL 5, and 6. The costs to be included are those transition costs from the Current Costs Section and/or the Accelerated Costs Section that remain unrecovered as of December 31, 2001. (L)

(Continued)



PRELIMINARY STATEMENT
(Continued)

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

6. ACCOUNTING PROCEDURE (CONT'D.)

I. Post 2001-Eligible Costs Section (Cont'd.)

- b. A debit or credit entry upon Commission approval of a restructured contract to true-up for any difference between the initial net present value, and the final Commission-approved net present value of the restructured QF contract and to adjust the interest computation for the effect of the true-up benefits.
- c. If applicable, after revenue has been applied, a monthly debit entry equal to interest on the average balance of this subaccount to the extent the balance is undercollected at a rate as defined in Section 2.I.

5) Interest

If a net credit balance remains in the TCBA after all costs have been recovered, a credit entry equal to interest on the average balance in the TCBA will be recorded at a rate as defined in Section 2.I.

The costs in these subaccounts have various amortization periods. PG&E will revise these tariff provisions accordingly after the rate freeze period.

(T)
(D)
(T)
(D)

(N)
|
(N)

7. FIREWALL MECHANISM

PU Code Section 330(v)(2) and Decision 97-06-060, FOF 38, COL 24, and 25 requires that a "firewall" be created to ensure that the two customer groups (combined residential and small commercial classes versus remaining large customer classes) pay only for their own CTC exemptions. The Competition Transition Charge Exemptions Memorandum Account (CTCEMA) as approved by Decision 96-12-077 records the CTC costs that would have been recovered if not for exemptions. In a separate tracking mechanism, PG&E will impute the amount of CTC exempted revenues into the TCBA. For tracking purposes only, the amounts of the exempted revenues will be "credited" as imputed revenues into the CTC Revenue Section as though PG&E had actually received CTC revenue from exempted customers. Based on the sum of actual CTC revenues, and the imputed exempt CTC revenues, the balances in all the CTC cost accounts may reach zero at some time during the transition period. This determines the point in which all CTC-eligible costs would have been recovered, had there not been exemptions. In reality, the amount of CTC-eligible costs that actually remain to be recovered in the actual CTC Cost Accounts is equal to the amount of exemptions that have occurred. These remaining costs will be recovered by further extending the rate freeze. However, CTC collection would only continue for a particular customer category to pay off the amount of CTC exemptions that are recorded in the CTCEMA for a particular customer group. After that, the rate freeze for that customer group would end.

Extension of the rate freeze to recover the costs associated with the above-mentioned exemptions is subject to an end date of December 31, 2001, with the exception of exemptions for irrigation districts. If transition costs have not been fully recovered by the end of 2001, the rate freeze may continue until March 31, 2002 to pay for CTC exemptions, up to the \$50 million associated with irrigation district exemptions. In this case, the rate freeze would continue for CTC collection for exemptions related to irrigation districts until either that class' portion of exemptions due to irrigation districts is paid (as recorded in the CTCEMA), the \$50 million limit is reached, or until March 31, 2002. If all irrigation district exemption-related costs are recovered or the \$50 million limit is reached before March 31, 2002, the rate freeze would then continue to recover the displaced transition costs associated with renewables program costs until all the costs are recovered, or until March 31, 2002.



PRELIMINARY STATEMENT
(Continued)

AX. MUST-RUN FOSSIL PLANT MEMORANDUM ACCOUNT

1. PURPOSE

Pursuant to Decision 97-11-074, FOF 11 and OP 2, the purpose of the Must-Run Fossil Plant Memorandum Account is to record the operating expenses and the revenues received by PG&E from the Independent System Operator (ISO) related to the operation of must-run fossil plants. Must-run fossil plants are those plants deemed necessary by the ISO to maintain transmission system reliability. Pursuant to Decision 97-12-131, entries will be recorded to this memorandum account as of the date the Commission or its delegate declares to be the start date for direct access. On a monthly basis, the aggregate overcollected balance from the Generation Memorandum Accounts (GMAs) (electric Preliminary Statement Parts AX, AY, AZ, and BE) will be transferred to the Transition Revenue Account, electric Preliminary Statement Part N. If the aggregate GMA balance equals an undercollection, the balances will remain in the GMAs until such time as it becomes an overcollection.

(T)
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|
(T)
(D)

2. DEFINITIONS

A. Independent System Operator (ISO):

A non-profit corporation organized under the Non-Profit Public Benefit Corporation Law, which ensures efficient use and reliable operation of the transmission grid consistent with achievement of planning and operating reserve criteria no less stringent than those established by the Western Systems Coordinating Council and the North American Reliability Council. (PU Code Section 345)

B. Reduced Rate of Return:

The reduced rate of return for non-nuclear generating assets shall be based on a return on equity of 90 percent of the embedded cost of debt adopted in Decision 96-11-060. For transition cost recovery purposes, PG&E's reduced rate of return is 7.13 percent, pursuant to Decision 97-11-074, Ordering Paragraph 12.

(D)

(D)

(N)
|
(N)

C. Utility Electric Generation (UEG) Portfolio:

Gas purchased by PG&E for its electric generation portfolio.

3. APPLICABILITY

The Must-Run Fossil Plant Memorandum Account shall apply to all customer classes, except for those specifically excluded by the Commission.

4. RATES

This memorandum account does not currently have a rate component.

(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. (D)
 - B. A monthly credit entry equal to the ISO revenues earned by the plant for the sale of ancillary services. (T)
 - C. A monthly debit entry equal to recorded non-fuel operating expenses. (T)
 - D. 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). (T)
 - 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. (T)
 - F. A monthly debit entry equal to the post-1997 capital additions revenue requirement, pursuant to Decision 97-09-048. (T)
 - G. For those must-run fossil assets, including directly assigned plant or shared common and general plant, with an estimated market value greater than their net book value, a monthly debit entry equal to the CPUC portion of the monthly capital-related revenue requirement, net of FF&U, which includes depreciation expense, a return on rate base, and related taxes. The depreciation expense for these assets is based on CPUC-approved depreciation rates. (N)
 - H. At the end of the month, if the aggregate GMA balance equals a credit (an overcollection), the aggregate GMA balance will be transferred to the TRA and the balance shall be cleared in this account. (D)
 - I. At the end of the month, if the aggregate GMA balance equals a debit (an undercollection), the balance shall remain in this account until such time as it becomes an overcollection. (N)
 - J. In the event the aggregate GMA balance is a debit, a monthly debit entry equal to interest on the average balance in the GMAs at a rate equal to the reduced rate of return. (N)
- Any debit balance remaining in this account will be amortized and recoverable in Post-2001 rates over a ten-year period.

(N)



PRELIMINARY STATEMENT
(Continued)

AY. NON-MUST-RUN FOSSIL PLANT MEMORANDUM ACCOUNT

1. PURPOSE

Pursuant to Decision 97-11-074 (FOF 11 and OP 2), the purpose of the Non-Must-Run Fossil Plant Memorandum Account is to record expenses incurred by PG&E in the operation of non-must-run fossil plants and the revenues earned by PG&E from the Independent System Operator (ISO) related to the operation of such plants. Non-must-run fossil plants are those plants that are not deemed by the ISO as necessary to maintain transmission-system reliability. Pursuant to Decision 97-12-131, entries will be recorded to this memorandum account as of the date the Commission or its delegate declares to be the start date for direct access. On a monthly basis, the aggregate overcollected balance from the Generation Memorandum Accounts (GMAs) (electric Preliminary Statement Parts AX, AY, AZ, and BE will be transferred to the Transition Revenue Account, electric Preliminary Statement Part N. If the aggregate GMA balance equals an undercollection, the balances will remain in the GMAs until such time as it becomes an overcollection. (T)

2. DEFINITIONS

A. Independent System Operator (ISO):

A non-profit corporation organized under the Non-Profit Public Benefit Corporation Law, which ensures efficient use and reliable operation of the transmission grid consistent with achievement of planning and operating reserve criteria no less stringent than those established by the Western Systems Coordinating Council and the North American Reliability Council. (PU Code Section 345) (D)
(T)

B. Reduced Rate Of Return:

The reduced rate of return for non-nuclear generating assets shall be based on a return on equity of 90 percent of the embedded cost of debt adopted in Decision 96-11-060. For transition cost recovery purposes, PG&E's reduced rate of return is 7.13 percent, pursuant to Decision-97-11-074, Ordering Paragraph 12. (D)
(T)

C. Utility Electric Generation (UEG) Portfolio:

Gas purchased by PG&E for its electric generation portfolio.

3. APPLICABILITY

The Non-Must-Run Fossil Plant Memorandum Account shall apply to all customer classes, except for those specifically excluded by the Commission.

4. RATES

This memorandum account does not currently have a rate component.

(Continued)



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 ISO revenues earned by the plant for the sale of ancillary services. (D)
 - B. A monthly debit entry equal to recorded non-fuel operating expenses. (T)
 - C. 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). (T)
 - D. 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. (T)
 - E. A monthly debit entry equal to the post-1997 capital additions revenue requirement, pursuant to Decision 97-09-048. (T)
 - F. For those non-must-run fossil assets, including directly assigned plant or shared common and general plant, with an estimated market value greater than their net book value, a monthly debit entry equal to the CPUC portion of the monthly capital-related revenue requirement, net of FF&U, which includes depreciation expense, a return on rate base, and related taxes. The depreciation expense for these assets is based on CPUC-approved depreciation rates. (N)
 - G. At the end of the month, if the aggregate GMA balance equals a credit (an overcollection), the aggregate GMA balance will be transferred to the TRA and the balance shall be cleared in this account. (D)
 - H. At the end of the month, if the aggregate GMA balance equals a debit (an undercollection), the balance shall remain in this account until such time as it becomes an overcollection. (N)
 - I. In the event the aggregate GMA balance is a debit, a monthly debit entry equal to interest on the average balance in the GMAs at a rate equal to the reduced rate of return. (N)
- Any debit remaining in this account will be amortized and recoverable in Post-2001 rates over a ten-year period. (N)



PRELIMINARY STATEMENT

AZ. NON-MUST-RUN HYDROELECTRIC MEMORANDUM ACCOUNT

1. PURPOSE

Pursuant to Decision 97-11-074, pages 135 and 136, FOF 84, COL 36, the purpose of the Non-Must-Run Hydroelectric Memorandum Account is to record on an aggregate basis, expenses incurred by PG&E in the operation of non-must-run conventional hydroelectric, Helms, and revenues earned by PG&E from the Independent System Operator (ISO) related to the operation of such plants. Non-must-run plants are those plants that are not deemed by the ISO as necessary to maintain transmission system reliability. Pursuant to Decision 97-12-131, entries will be recorded to this memorandum account as of the date the Commission or its delegate declares to be the start date for direct access. On a monthly basis, the aggregate overcollected balance from the Generation Memorandum Accounts (GMAs) (electric Preliminary Statement Parts AX, AY, AZ, and BE) will be transferred to the Transition Revenue Account, electric Preliminary Statement Part N. If the aggregate GMA balance equals an undercollection, the balances will remain in the GMAs until such time as it becomes an overcollection. (T)

2. DEFINITIONS

A. Franchise Fees and Uncollectible (FF&U) Accounts:

FF&U accounts expense shall be included at the rate derived from PG&E's most recent General Rate Case (GRC) decision issued by the Commission.

B. Independent System Operator (ISO):

A non-profit corporation organized under the Non-Profit Public Benefit Corporation Law, which ensures efficient use and reliable operation of the transmission grid consistent with achievement of planning and operating reserve criteria no less stringent than those established by the Western Systems Coordinating Council and the North American Reliability Council. (PUC Code Section 345)

C. Non-Must-Run Hydroelectric Revenue Requirement:

As defined in the Performance-Based Ratemaking for Generation Decision 97-12-096, the revenue requirement for the non-must-run hydroelectric facilities will be calculated as the sum of the capital-related revenue requirement, expense-related revenue requirement, and recorded fuel expenses. (D)
(T)

D. Reduced Rate of Return:

The reduced rate of return for non-nuclear generating assets shall be based on a return on equity of 90 percent of the embedded cost of debt adopted in Decision 96-11-060. For transition cost recovery purposes, PG&E's reduced rate of return is 7.13 percent, pursuant to Decision 97-11-074, Ordering Paragraph 12. (D)

3. APPLICABILITY

The Non-Must-Run Hydroelectric Memorandum Account shall apply to all customer classes, except for those specifically excluded by the Commission. (L)

4. RATES

This memorandum account does not currently have a rate component. (L)

(Continued)



PRELIMINARY STATEMENT

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

5. ACCOUNTING PROCEDURE

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

A. A monthly debit entry equal to the recorded non-must-run hydroelectric fuel expenses. The recorded fuel expenses include water purchase costs for non-must-run hydroelectric plants, pursuant to Decision 97-11-074 and Decision 97-12-096. (L)

B. A monthly debit entry equal to one-twelfth the annual authorized non-must-run hydroelectric expense-related revenue requirement. The non-must-run hydroelectric 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. (T)

C. A monthly debit entry equal to the post-first quarter 1998 capital-related revenue requirement. 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. (D)

D. A monthly credit entry equal to the ISO revenues earned by the non-must-run hydroelectric plants for generation services and ancillary services rendered to the ISO during the month. (D)

E. For those non-must-run hydroelectric assets, including directly assigned plant or shared common and general plant, with an estimated market value greater than their net book value, a monthly debit entry equal to the CPUC portion of the monthly capital-related revenue requirement, net of FF&U, which includes depreciation expense, a return on rate base, and related taxes. The depreciation expense for these assets is based on CPUC-approved depreciation rates. (N)

F. At the end of the month, if the aggregate GMA balance equals a credit (an overcollection), the aggregate GMA balance will be transferred to the TRA and the balance shall be cleared in this account. (T)

G. At the end of the month, if the aggregate GMA balance equals a debit (an undercollection), the balance shall remain in this account until such time as it becomes an overcollection. (D)

H. In the event the aggregate GMA balance is a debit, a monthly debit entry equal to interest on the average of the balance in the GMAs at a rate equal to the reduced rate of return. (N)

Any debit balance remaining in this account will be amortized and recoverable in Post-2001 rates over a ten-year period. (N)

(Continued)



PRELIMINARY STATEMENT

BE. MUST-RUN HYDROELECTRIC PLANT MEMORANDUM ACCOUNT (MRHGMA) (T)

1. PURPOSE

The purpose of the Must-Run Hydroelectric Plant Memorandum Account is to record the revenues received by PG&E from the Independent System Operator (ISO) related to the operation of must-run hydroelectric plants and the plants' associated costs. Must-run hydroelectric plants are those plants deemed necessary by the ISO to maintain transmission system reliability. Pursuant to Decision 97-12-131, entries will be recorded to this memorandum account as of the date the Commission or its delegate declares to be the start date for direct access. On a monthly basis, the aggregate overcollected balance from the Generation Memorandum Accounts (GMAs) (electric Preliminary Statement Parts AX, AY, AZ, and BE) will be transferred to the Transition Revenue Account, electric Preliminary Statement Part N. If the aggregate GMA balance equals an undercollection, the balances will remain in the GMAs until such time as it becomes an overcollection. (T) (D)

2. DEFINITIONS

A. Franchise Fees and Uncollectible (FF&U) Accounts:

FF&U accounts expense shall be included at the rate derived from PG&E's most recent General Rate Case (GRC) decision issued by the Commission.

B. Independent System Operator (ISO):

A non-profit corporation organized under the Non-Profit Public Benefit Corporation Law, which ensures efficient use and reliable operation of the transmission grid consistent with achievement of planning and operating reserve criteria no less stringent than those established by the Western Systems Coordinating Council and the North American Reliability Council. (PUC Code Section 345)

C. ISO Contracts: reliability contracts approved by FERC.

1. ISO Condition 1:

Contract which provides for a partial fixed cost revenue requirement availability payment and allows the owner to sell services at market prices beyond the needs of the ISO. Also, referred to as "competitive" contract.

2. ISO Condition 2:

A full cost-of-service contract for uneconomic units. Also, referred to as "cost-of-service" contract.

D. Must-Run Hydroelectric Revenue Requirement: (T) (L)

As defined in the Performance-Based Ratemaking for Generation Decision 97-12-096, the revenue requirement for the hydroelectric facilities will be calculated as the sum of the capital-related revenue requirement, expense-related revenue requirement, and recorded fuel expenses. (T) (L)

(Continued)



PRELIMINARY STATEMENT
(Continued)

BE. MUST-RUN HYDROELECTRIC PLANT MEMORANDUM ACCOUNT (MRHGMA) (Cont'd.)

2. DEFINITIONS (Cont'd.) (L)
(D)
- E. Reduced Rate of Return: (T)
- The reduced rate of return for non-nuclear generating assets shall be based on a return on equity of 90 percent of the embedded cost of debt adopted in Decision 96-11-060. For transition cost recovery purposes, PG&E's reduced rate of return is 7.13 percent, pursuant to Decision 97-11-074, Ordering Paragraph 12. (D)
3. APPLICABILITY
- The Must-Run Hydroelectric Plant Memorandum Account shall apply to all customer classes, except for those specifically excluded by the Commission. (T)
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 and Helms) and ISO Contract type (Conditions 1 and 2). The FF&U should be removed, as applicable, from the following entries: (T)
- A. A monthly debit entry equal to the recorded must-run hydroelectric fuel expenses. The recorded fuel expenses include water purchase costs for must-run hydroelectric plants, pursuant to Decision 97-12-096. (T)
- B. A monthly debit entry equal to one-twelfth the annual authorized must-run hydroelectric expense-related revenue requirement. The must-run hydroelectric 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 97-12-096. (T)
(D)
- C. For those must-run hydroelectric assets, including directly assigned plant or shared common and general plant, with an estimated market value greater than their net book value, a monthly debit entry equal to the CPUC portion of the monthly capital-related revenue requirement, net of FF&U, which includes depreciation expense, a return on rate base, and related taxes. The depreciation expense for these assets is based on CPUC-approved depreciation rates. (N)
|
|
|
(N)
- D. A monthly debit entry equal to the post-first quarter 1998 capital-related revenue requirement. 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. (D) (L)
(D)
(T) |
- E. A monthly credit entry equal to the ISO revenues earned by the must-run hydroelectric plants for generation services and ancillary services rendered to the ISO during the month. (L)

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