

PUBLIC UTILITIES COMMISSION

505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3298

Tel. No. (415) 703-1691



March 4, 2005

Advice Letter 2617-E

Rose de la Torre
Pacific Gas & Electric
77 Beale Street, Room 1088
Mail Code B10C
San Francisco, CA 94105

Subject: Modification of balancing account language pursuant Resolution E-3906

Dear Ms de la Torre:

Advice Letter 2617-E is effective March 9, 2005. A copy of the advice letter is returned herewith for your records.

Sincerely,

A handwritten signature in black ink, appearing to read "Sean H. Gallagher".

Sean H. Gallagher, Director
Energy Division



Brian K. Cherry
Director
Regulatory Relations

77 Beale Street, Room 1087
San Francisco, CA 94105

Mailing Address
Mail Code B10C
P.O. Box 770000
San Francisco, CA 94177

January 28, 2005

Advice 2617-E
(Pacific Gas and Electric Company ID U39E)

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Public Utilities Commission of the State of California

**Subject: Modify Balancing Account Language Pursuant to Resolution
E-3906**

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

Purpose

In compliance with Resolution E-3906, Ordering Paragraph 7, *“PG&E shall file an advice letter within 45 days of today’s date to modify its tariffs addressing the DRAM, PPPRAM, NDAM, UGBA, PCCBA, ERFBA, HSM, SRA, RRBMA, and the RARAM, to indicate that disposition of balances in these accounts shall be done through the advice letter process.”* PG&E is filing revised language for the following accounts to indicate that disposition of the balance in these accounts shall be done through the advice letter process.

- S Hazardous Substance Mechanism (HSM),
- AT Rate Reduction Bond Mechanism Account (RRBMA)
- BF Streamlining Residual Account (SRA)
- CG Utility Generation Balancing Account (UGBA)
- CZ Distribution Revenue Adjustment Mechanism (DRAM)
- DA Public Purpose Programs Revenue Adjustment Mechanism (PPPRAM)
- DB Nuclear Decommissioning Adjustment Mechanism (NDAM)
- DC Regulatory Asset Revenue Adjustment Mechanism (RARAM)
- DF Electric Reimbursable Fees Balancing Account (ERFBA)
- DG Power Charge Collection Balancing Account (PCCBA)

In addition, PG&E has modified the language in the SRA, UGBA, DRAM, and HSM to conform the accounting instructions to allow the recovery of balances in these accounts through the advice letter process.

Protests

Anyone wishing to protest this filing may do so by sending a letter by **February 17, 2005**, which is 20 days from the date of this filing. The protest must state the

January 28, 2005

grounds upon which it is based, including such items as financial and service impact, and should be submitted expeditiously. Protests should be mailed to:

IMC Branch Chief – Energy Division
California Public Utilities Commission
505 Van Ness Avenue, 4th Floor
San Francisco, California 94102

Facsimile: (415) 703-2200

E-mail: jjr@cpuc.ca.gov

Protests also should be sent by e-mail and facsimile to Mr. Jerry Royer, Energy Division, as shown above, and by U.S. mail to Mr. Royer at the above address.

The protest should be sent via both e-mail and facsimile to PG&E on the same date it is mailed or delivered to the Commission at the address shown below.

Pacific Gas and Electric Company
Attention: Brian Cherry
Director, Regulatory Relations
77 Beale Street, Mail Code B10C
P.O. Box 770000
San Francisco, California 94177

Facsimile: (415) 973-7226

E-mail: RxDd@pge.com

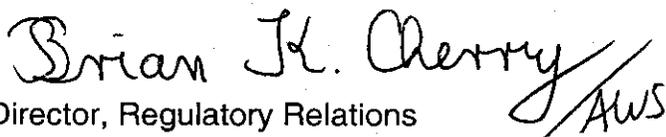
Effective Date

PG&E requests that this advice filing become effective on January 1, 2005.

Notice

In accordance with General Order 96-A, Section III, Paragraph G, a copy of this advice letter is being sent electronically and via U.S. mail to parties shown on the attached list. Address changes should be directed to Rose de la Torre at (415) 973-4716. Advice letter filings can also be accessed electronically at:

<http://www.pge.com/tariffs>


Director, Regulatory Relations

Attachment

Cal P.U.C. Sheet No.	Title of Sheet	Cancelling Cal P.U.C. Sheet No.
Electric Preliminary Statements		
22710-E	Part S – Hazardous Substance Mechanism	18999-E
22711-E	Part S (Cont'd)	13540-E
22712-E	Part S	13419-E
22713-E	Part AT – Rate Reduction Bond Memorandum Account	21108-E
22714-E	Part BF – Streamlining Residual Account	15101-E
22715-E	Part CG – Utility Generation Balancing Account	21648-E
22716-E	Part CG	21648-E
22717-E	Part CZ – Distribution Revenue Adjustment Mechanism	21649-E
22718-E	Part CZ	21650-E
22719-E	Part DA – Public Purpose Programs Revenue Adjustment Mechanism	21651-E
22720-E	Part DB – Nuclear Decommissioning Adjustment Mechanism	21652-E
22721-E	Part DC – Regulatory Asset Revenue Adjustment Mechanism	21861-E
22722-E	Part DF – Electric Reimbursable Fees Balancing Account	21123-E
22723-E	Part DG – Power Charge Collection Balancing Account	21885-E
Table of Contents		
22724-E	Table of Contents—Preliminary Statement (Cont'd)	22018-E
22725-E	Table of Contents—Preliminary Statement (Cont'd)	21010-E
22726-E	Table of Contents—Preliminary Statement (Cont'd)	22488-E
22727-E	Table of Contents—Rate Schedules (Cont'd)	22635-E



PRELIMINARY STATEMENT
(Continued)

S. HAZARDOUS SUBSTANCE MECHANISM (HSM)

1. **PURPOSE:** The Hazardous Substance Mechanism (HSM) provides a uniform methodology for allocating costs and related recoveries associated with covered hazardous substance-related activities, including hazardous substance clean-up and litigation, and related insurance recoveries, as set forth in Decision 94-05-020. The HSM includes a balancing account, the Hazardous Substance Cost Recovery Account (HSCRA), and an interest-bearing tracking account, the Other Hazardous Substance Tracking Account (OHSTA). Costs recorded in the HSM shall include generation-related costs pursuant to Assembly Bill X1 6, which prohibits a facility for the generation of electricity owned by a public utility from being disposed of prior to January 1, 2006.

Terms and definitions relating to hazardous substance-related activities are found in Decision 94-05-020, Appendix A.

2. **APPLICABILITY:** The HSCRA applies to all covered costs and recoveries associated with manufactured gas plant sites, presently-identified federal superfund sites, and other identified sites included in Decision 94-05-020, Appendix A. The OHSTA is an interest-bearing tracking account for costs and recoveries for sites not included within one of the three defined categories set forth in Decision 94-05-020, Appendix A.

3. **REVISION DATE:** Disposition of the balances in this account shall be determined through the advice letter process.

(T)
(T)

The California Public Utilities Commission (CPUC) will not conduct a reasonableness review of costs under the HSM except, at its discretion, of costs recorded in the OHSTA.

4. **HSM RATES:** The HSM currently does not have a rate component.

5. **REPORTING REQUIREMENTS:** On or before August 2, 1994, PG&E will file an initial report with the Commission Advisory and Compliance Division (CACD), describing previously recorded hazardous substance costs transferred to the HSCRA. (Requirements for this initial report are found in Decision 94-05-020, Appendix A, p. 14.)

Commencing March 1, 1995, PG&E will file an annual report with the CACD to reflect the costs and recoveries recorded by PG&E in the HSM for the 12-month period ending December 31 of the previous year, except for the first year report, which will cover the period from June 3, 1994, through December 31, 1994. The Annual Report will be served on all parties to Application No. (A) 91-04-044.

(Continued)



PRELIMINARY STATEMENT
(Continued)

S. HAZARDOUS SUBSTANCE MECHANISM (HSM) (Cont'd.)

7. ACCOUNTING PROCEDURE: The Hazardous Substance Cost Recovery Account (HSCRA) records expenditures and recoveries associated with the HSM in accordance with D.94-05-020.

The HSCRA consists of five subaccounts:

a. Hazardous Substance Clean-up Cost Account (HSCCA)

This account records the ratepayers' share of covered hazardous substance costs. Entries shall be made into the HSCCA at the end of each month as follows:

- 1) A debit entry equal to 90 percent of covered hazardous substance costs.
- 2) A credit entry equal to 90 percent of hazardous substance costs recovered from third parties.
- 3) A credit entry equal to 100 percent of hazardous substance insurance litigation costs recovered through PG&E's 1993 General Rate Case base revenues, excluding the allowance for franchise fees and uncollectible accounts (F&U) expense, for the period from June 3, 1994, through December 31, 1995.
- 4) A credit entry equal to the lesser of 10 percent of the remaining insurance recoveries, net of contingency fees paid to outside attorneys to obtain recoveries, if any, not applied to entries 7.c.2 and 7.d.2 below, or 11.111 percent of the entry in 7.b.3 below.
- 5) A credit entry for 60 percent of each debit entry under HSIRA Sections 7.e.3 through 7.e.7 for the ratepayers' portion of insurance recoveries under the HSIRA.
- 6) A debit or credit entry, as appropriate, equal to interest on the average balance in the account at the beginning of the month and the balance after the monthly entries, at a rate equal to one-twelfth the interest rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, G.13, or its successor.
- 7) A credit entry to transfer the balance to another regulatory account as appropriate for rate recovery, upon approval by the CPUC. (T)
(T)

b. Hazardous Substance Clean-up Cost Shareholder Account (HSCCSA)

This account records the shareholders' share of covered hazardous substance costs. Entries shall be made into the HSCCSA at the end of each month as follows:

- 1) A debit entry equal to 10 percent of covered hazardous substance costs.
- 2) A credit entry equal to 10 percent of hazardous substance costs recovered from third parties.
- 3) A credit entry equal to the lesser of 90 percent of the remaining insurance recoveries, net of contingency fees paid to outside attorneys to obtain recoveries, if any, not applied to entries 7.c.2 and 7.d.2 below, or the balance in this account.

(Continued)



PRELIMINARY STATEMENT
(Continued)

S. HAZARDOUS SUBSTANCE MECHANISM (HSM) (Cont'd.)

7. ACCOUNTING PROCEDURE: (Cont'd.)

b. Hazardous Substance Clean-up Cost Shareholder Account (HSCCSA) (Cont'd.)

- 4) A credit entry for 40 percent of each debit entry under HSIRA Sections 7.e.3 through 7.e.7 for the shareholders' portion of insurance recoveries under the HSIRA.
- 5) A debit or credit entry, as appropriate, equal to interest on the average balance in this account at the beginning of the month and the balance after the monthly entries, at a rate equal to one-twelfth the interest rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, G.13, or its successor.

Shareholders are at risk for any balance remaining in this account following final disposition of all covered hazardous substance and insurance litigation costs and related recoveries.

c. Hazardous Substance Clean-up Cost Insurance Account (HSCCIA)

This account records the ratepayers' share of covered insurance litigation costs. Entries shall be made into the HSCCIA at the end of each month as follows:

- 1) A debit entry equal to 70 percent of covered insurance litigation costs.
- 2) A credit entry equal to the lesser of 70 percent of insurance recoveries net of contingency fees paid to outside attorneys to obtain recoveries, if any, or the balance in this account. This account cannot have a credit balance.
- 3) A debit or credit entry, as appropriate, equal to interest on the average balance in this account at the beginning of the month and the balance after the monthly entries, at a rate equal to one-twelfth the interest rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, G.13, or its successor.
- 4) A credit entry to transfer the balance to another regulatory account as appropriate for rate recovery, upon approval by the CPUC. (T)
(T)

d. Hazardous Substance Clean-up Cost Shareholder Insurance Account (HSCCSIA)

This account records the shareholders' share of covered insurance litigation costs. Entries shall be made into the HSCCSIA at the end of each month as follows:

- 1) A debit entry equal to 30 percent of covered insurance litigation costs.
- 2) A credit entry equal to the lesser of 30 percent of insurance recoveries net of contingency fees paid to outside attorneys to obtain recoveries, if any, or the balance in this account. This account cannot have a credit balance.
- 3) A debit or credit entry, as appropriate, equal to interest on the average balance in this account at the beginning of the month and the balance after the monthly entries, at a rate equal to one-twelfth the interest rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, G.13, or its successor.

Shareholders are at risk for any balance remaining in this account upon final disposition of all insurance litigation costs and related recoveries.

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PRELIMINARY STATEMENT
(Continued)

AT. RATE REDUCTION BOND MEMORANDUM ACCOUNT (RRBMA)

1. Purpose: The purpose of the RRBMA is to record the difference between the Rate Reduction Bond (RRB) Savings Amount and the 10 Percent Rate Reduction Amount provided to the residential and small commercial customers in accordance with AB 1890. This account will determine whether it is necessary for PG&E to issue additional RRBs or to provide a credit to residential and small commercial customers over the remaining life of the RRBs. The RRBMA will also track other credits that may be given to residential and small commercial customers, as defined in Part AS of this Preliminary Statement.
2. Applicability: The RRBMA shall apply to all rate schedules as identified in Part AS of this Preliminary Statement.
3. REVISION DATE: Disposition of the balance in this account shall be determined through the advice letter process. (N)
(N)
4. RRBMA RATES: The RRBMA rate, as set forth in each applicable rate schedule, shall be established to amortize the balance in this account. (T)
(T)
5. DEFINITIONS: (T)
 - a. Rate Reduction Bonds: RRBs are authorized by the Commission in Decision 97-09-055 to provide the funds necessary to allow for the 10 percent rate reduction in accordance with AB 1890.
 - b. RRB Savings Amount: The RRB Savings Amount is equal to the difference between the Fixed Transition Amount (FTA) revenue requirement and the revenue requirements associated with the portion of the transition costs that are recovered through the issuance of the RRBs, as defined in Item 4.a.
 - c. 10 Percent Rate Reduction Amount: The 10 Percent Rate Reduction Amount is the difference between the residential and small commercial customer revenues actually billed and the residential and small commercial customer revenues that would have been billed, based on frozen rates as of June 10, 1996.
6. Time Period: The RRBMA will become effective January 1, 1998, and will expire after the RRBs are fully repaid. (T)
7. Accounting PROCEDURES: The RRBMA consists of several memorandum subaccounts. These memorandum subaccounts and the entries made to these subaccounts are identified below: (T)
 - a. RRB Proceeds Adjustment Memorandum Subaccount
The following entries shall be made to this subaccount:
 1. A monthly debit equal to 10 Percent Rate Reduction Amount.
 2. A monthly credit equal to the RRB Savings Amount.

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PRELIMINARY STATEMENT
 (Continued)

BF. STREAMLINING RESIDUAL ACCOUNT (SRA)

1. **PURPOSE:** The purpose of the Streamlining Residual Account (SRA) is to record Commission-approved obligations consisting of reimbursement of rate case expenses paid to the Commission and intervenor compensation. The SRA is established pursuant to Resolution E-3514.
2. **APPLICABILITY:** This SRA shall apply to all customer classes, except for those specifically excluded by the Commission.
3. **REVISION DATE:** Disposition of the balance in this account shall be determined through the advice letter process. (N)
(N)
4. **SRA RATES:** The SRA does not have a rate component. (T)
5. **ACCOUNTING PROCEDURE:** PG&E shall maintain the SRA by making entries to this account at the end of each month as follows: (T)
 - a. A debit entry equal to the amounts paid to the Commission for reimbursement of rate case expenses billed to the Utility pursuant to Public Utilities Code Section 631, plus an allowance for Franchise Fees and Uncollectible Accounts expense;
 - b. A debit entry equal to the intervenor compensation payments authorized by the Commission, recorded during the month, plus an allowance for Franchise Fees and Uncollectible Accounts expense;
 - c. A credit entry to transfer the balance to another regulatory account as appropriate for rate recovery, upon approval by the CPUC; (N)
(N)
 - d. An entry equal to interest on the average balance in the account at the beginning of the month and the balance after entries 4.a. through 4.b. above, at a rate equal to one-twelfth the interest rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, G.13 or its successor. (T)

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PRELIMINARY STATEMENT

(Continued)

CG. UTILITY GENERATION BALANCING ACCOUNT (UGBA)

1. **PURPOSE:** The purpose of the Utility Generation Balancing Account (UGBA) is to record and recover the authorized revenue requirements associated with PG&E-owned generation, including capital and related non-fuel operating and maintenance expenses. Until generation rates reflect the 2004 authorized revenue requirement consistent with the 2004 UGBA revenue requirements underlying the rate reduction adopted in D.04-02-062, PG&E will reduce UGBA revenue by the amount of imputed revenues in the Distribution Revenue Adjustment Mechanism, Public Purpose Programs Revenue Adjustment Mechanism and Nuclear Decommissioning Adjustment Mechanism, to mitigate a large overcollection in the UGBA.
2. **APPLICABILITY:** The Utility Generation Balancing Account (UGBA) shall apply to all customer classes, except for those specifically excluded by the Commission.
3. **REVISION DATES:** Disposition of the balance in this account shall be determined through the advice letter process. (T)
(T)
4. **GENERATION RATES:** The generation rates are included in the effective rates set forth in each rate schedule.
5. **ACCOUNTING PROCEDURES:** The CPUC jurisdictional portion of all entries shall be made at the end of each month as follows:
 - a. A credit entry equal to the revenue from the generation rates less the recorded revenues from the: (1) Energy Resource Recovery Account (as defined in Part I of PG&E's electric Preliminary Statement (PS)), (2) Power Charge Collection Balancing Account (as defined in Part I of PG&E's electric PS), (3) Regulatory Asset Revenue Adjustment Mechanism (as defined in Part I of PG&E's electric PS), (4) Modified Transition Cost Balancing Account (as defined in Part I of PG&E's electric PS); (5) Regulatory Asset Tax Balancing Account (as defined in Part I of PG&E's electric PS); (6) Headroom Account (as defined in Part I of PG&E's electric PS); (7) Procurement Transactions Auditing Account (as defined in Part I of PG&E's electric PS); and (8) DWR Franchise Fees and Uncollectibles (as defined in Part I of PG&E's electric PS);
 - b. A credit equal to the Family Electric Rate Assistance (FERA) revenue shortfall. The corresponding debit entry is defined in PG&E's electric Preliminary Statement Part CE, Item 5.d.1;

(L)

(Continued)



PRELIMINARY STATEMENT
(Continued)

- | | | |
|---|------------|-----------------|
| CG. UTILITY GENERATION BALANCING ACCOUNT (UGBA) (Cont'd.) | | (L) |
| 5. ACCOUNTING PROCEDURES: (Cont'd.) | | |
| c. A debit entry equal to the annual authorized revenue requirements associated with PG&E's owned generation divided by twelve; | | (L) |
| d. A debit entry equal to the costs of providing video tapes of the Diablo Canyon Independent Safety Committee meetings; | | |
| e. A credit entry equal to one-twelfth of the adopted annual on-going CTC portion of PG&E's revenue requirement associated with PG&E's owned generation for serving the Western Area Power Authority (WAPA) load; | (T) | (L) |
| f. A debit or credit entry, as appropriate, to record the transfer of amounts from other accounts to the UGBA for recovery in rates, upon approval by the CPUC. | (N)
(N) | |
| g. An entry equal to interest on the average balance in the account at the beginning of the month and the balance after the above entries, at a rate equal to one-twelfth of the interest rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15 or its successor. | (T) | (L)

(L) |



PRELIMINARY STATEMENT
(Continued)

CZ. DISTRIBUTION REVENUE ADJUSTMENT MECHANISM (DRAM)

1. **PURPOSE:** The purpose of the DRAM is to record and recover the authorized distribution revenue requirements and certain other distribution-related authorized costs. The DRAM will ensure dollar-for-dollar recovery of these Commission-authorized distribution amounts. Until distribution rates reflect the 2004 authorized revenue requirement consistent with the 2004 distribution revenue requirements underlying the rate reduction adopted in Decision 04-02-062, PG&E will impute the revenue that should have been recorded in the DRAM to mitigate a large undercollection in the DRAM.
2. **APPLICABILITY:** The DRAM shall apply to all customer bills for service under all rate schedules and contracts for electric distribution service subject to the jurisdiction of the Commission, except for those rate schedules or contracts specifically excluded by the Commission.
3. **REVISION DATE:** Disposition of the balance in this account shall be determined through the advice letter process. (T)
4. **DISTRIBUTION RATES:** The distribution rates are included in the effective rates set forth in each rate schedule. (T)
5. **ACCOUNTING PROCEDURES:** The following entries shall be made each month:
 - a. A debit entry equal to the annual authorized distribution revenue requirements divided by twelve.
 - b. A debit or credit entry equal to the total of the distribution-related regulatory account balances, including an allowance for franchise fees and uncollectibles (FF&U) accounts expense at the rates authorized in PG&E's most recent GRC, transferred to the DRAM, as authorized in the Electric Annual True-up Proceeding or other proceeding expressly authorized by the Commission.
 - c. A debit entry equal to the costs of the remaining customer education efforts associated with the Electric Education Trust (EET) per Decision 01-05-091, up to the amount authorized for PG&E by the Commission, plus an allowance for FF&U accounts expense at the rates authorized in PG&E's most recent GRC.
 - d. A credit entry equal to the revenue from the distribution rates less the recorded California Public Utilities Commission Reimbursement Fee revenue (defined in Part E of PG&E's electric Preliminary Statement), the Customer Energy Efficiency Incentive revenue (defined in Part P of PG&E's electric Preliminary Statement), and the Electric Reimbursable Fees Balancing Account revenue (defined in Part I of PG&E's electric Preliminary Statement).

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PRELIMINARY STATEMENT
 (Continued)

CZ. DISTRIBUTION REVENUE ADJUSTMENT MECHANISM (DRAM) (Cont'd.)

5. ACCOUNTING PROCEDURES: (Cont'd.)

- e. A credit entry equal to the debit entry in the California Alternative Rates for Energy Account (CARE) that corresponds to the actual CARE revenue shortfall. The corresponding debit entry is defined in PG&E's electric Preliminary Statement Part M.
- f. 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.
- g. A credit entry equal to the amount of Shareholder Participation, as defined in Section 6 below.
- h. A debit entry equal to the payment to fund PG&E Environmental Enhancement Corporation plus an allowance for FF&U, pursuant to the Chapter 11 Settlement Agreement Paragraph 17c adopted in Decision 03-12-035.
- i. A debit or credit entry, as appropriate, to record the transfer of amounts from other accounts to the DRAM for recovery in rates, upon approval by the CPUC. (N)
(N)
- j. An entry equal to interest on the average balance in the account at the beginning of the month and the balance after the above entries, at a rate equal to one-twelfth of the interest rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15 or its successor. (T)

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 follows:

The amount of the Shareholder Participation Mechanism for Schedule ED, in accordance with Resolution E-3654.



PRELIMINARY STATEMENT
(Continued)

DA. PUBLIC PURPOSE PROGRAMS REVENUE ADJUSTMENT MECHANISM (PPPRAM)

1. **PURPOSE:** The purpose of the PPPRAM is to record the authorized Public Purpose Programs (PPP) revenue requirements and to provide full recovery of those costs. The PPP revenue requirements are composed of funding for electric Energy Efficiency (EE) programs, Low-Income Energy Efficiency (LIEE) programs, Research, Development and Demonstration (RD&D) programs, and Renewables programs. Until PPP rates reflect the 2004 authorized revenue requirement consistent with the 2004 PPP revenue requirements underlying the rate reduction adopted in D.04-02-062, PG&E will impute the revenue that should have been recorded in the PPPRAM to mitigate a large undercollection in the PPPRAM.
2. **APPLICABILITY:** The PPPRAM shall apply to all customer bills for service under all rate schedules and contracts for electric service subject to the jurisdiction of the Commission, except for those rate schedules or contracts specifically excluded by the Commission.
3. **REVISION DATE:** Disposition of the balance in this account shall be determined through the advice letter process. (T)
(T)
4. **RATES:** The PPP rates equal the PPP rates included in the effective rates set forth in each rate schedule as a separate non-bypassable charge less the California Alternate Rates for Energy Account (CAREA) surcharge rate and Procurement Energy Efficiency and Balancing Account rate shown in Preliminary Statement Part I.
5. **ACCOUNTING PROCEDURES:** The following entries shall be made each month:
 - a. A debit entry equal to the annual Commission-authorized PPP revenue requirements divided by twelve.
 - b. A credit entry equal to the revenue from the PPP rates less the recorded revenue from the CAREA rate and Procurement Energy Efficiency and Balancing Account rate shown in Preliminary Statement Part I.
 - c. An entry equal to interest on the average balance in the account at the beginning of the month and the balance after the above entries, at a rate equal to one-twelfth of the interest rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15 or its successor.



PRELIMINARY STATEMENT
 (Continued)

DB. NUCLEAR DECOMMISSIONING ADJUSTMENT MECHANISM (NDAM)

1. **PURPOSE:** The purpose of the NDAM is to record the authorized Diablo Canyon Nuclear Power Plant (Diablo Canyon) and Humboldt Power Plant Nuclear Unit 3 (Humboldt) nuclear decommissioning revenue requirements and Humboldt SAFSTOR operating and maintenance (O&M) revenue requirements, and to provide full recovery of those costs. Until NDAM rates reflect the 2004 authorized revenue requirement consistent with the 2004 nuclear decommissioning and Humboldt SAFSTOR O&M revenue requirements underlying the rate reduction adopted in D.04-02-062, PG&E will impute the revenue that should have been recorded in the NDAM to mitigate a large overcollection in the NDAM.
2. **APPLICABILITY:** The NDAM balance shall apply to all customer bills for service under all rate schedules and contracts for electric service subject to the jurisdiction of the Commission, except for those rate schedules or contracts specifically excluded by the Commission.
3. **REVISION DATE:** Disposition of the balance in this account shall be determined through the advice letter process. (T)
(T)
4. **RATES:** The NDAM rates are included in the effective rates set forth in each rate schedule as a separate non-bypassable charge.
5. **ACCOUNTING PROCEDURES:** The following entries shall be made each month:
 - a. A debit entry equal to the annual authorized nuclear decommissioning and Humboldt SAFSTOR O&M revenue requirements divided by twelve.
 - b. A credit entry equal to the revenue from the NDAM rates.
 - c. An entry equal to interest on the average balance in the account at the beginning of the month and the balance after the above entries, at a rate equal to one-twelfth of the interest rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15 or its successor.



PRELIMINARY STATEMENT
(Continued)

DC. REGULATORY ASSET REVENUE ADJUSTMENT MECHANISM (RARAM)

1. **PURPOSE:** The purpose of the RARAM is to record and recover the Regulatory Asset revenue requirements resulting from the nine year amortization, beginning January 1, 2004, of the Regulatory Asset, as specified in the Chapter 11 Settlement Agreement (SA) Paragraph 2 and Appendix A, Technical Appendix pursuant to Decision 03-12-035. The Regulatory Asset and resulting Regulatory Asset revenue requirements will be adjusted, as necessary, to reflect the net after-tax amount of any refunds, claim offsets or other credits from generators or other energy suppliers as specified in the SA Paragraph 2d. Changes in the annual Regulatory Asset revenue requirement shall be implemented by advice filing, subject to review by the CPUC Energy Division. The RARAM has a Regulatory Asset Revenue Requirement Account (RARRA) and a Regulatory Asset Revenue Requirement True-up Tracking Subaccount (RARRTTS). The balance in the Regulatory Asset Revenue Requirement True-up Tracking Subaccount will be subject to review by the CPUC Energy Division prior to transferring to the Regulatory Asset Revenue Requirement Account for recovery. The RARAM will remain in effect until the Regulatory Asset is fully amortized and the resulting Regulatory Asset Revenue Requirements are fully recovered from customers. In the event that the Regulatory Asset is recovered through a Dedicated Rate Component, the RARAM will remain in place until the remaining balance in the RARRA and the applicable balance in the RARRTTS account are fully recovered from customers.
2. **APPLICABILITY:** This RARAM shall apply to all customer classes, except for those specifically excluded by the Commission.
3. **REVISION DATE:** Disposition of the balance in this account shall be determined through the advice letter process. (T)
(T)
4. **RATES:** The RARAM rates are set forth in each electric rate schedule.
5. **ACCOUNTING PROCEDURE:** PG&E shall maintain the RARAM by making entries at the end of each month as follows:

a. **Regulatory Asset Revenue Requirement Account (RARRA):**

The RARRA account records and recovers the approved annual Regulatory Asset revenue requirement, and the transfer of the balance from the Regulatory Asset Revenue Requirement True-up Tracking Subaccount.

- 1) A credit entry equal to the revenue from the RARAM rate components.
- 2) A debit entry equal to the monthly amount of the adopted Regulatory Asset annual revenue requirement.
- 3) A debit or credit entry to transfer the balance from the Regulatory Asset Revenue Requirement True-up Tracking Subaccount on an annual basis, upon review and approval by the CPUC Energy Division.
- 4) An entry equal to interest on the average balance in the account at the beginning of the month and the balance after the above entries, at a rate equal to one-twelfth the interest rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15 or its successor.

(Continued)



PRELIMINARY STATEMENT
(Continued)

DF. ELECTRIC REIMBURSABLE FEES BALANCING ACCOUNT (ERFBA)

1. **PURPOSE:** The purpose of the ERFBA is to record and recover the electric portion of the amounts paid to the Commission for reimbursement of their professional fees and expenses incurred to be recovered within four years, pursuant to the Chapter 11 Settlement Agreement (SA) Paragraph 15 adopted in Decision 03-12-035.
2. **APPLICABILITY:** This ERFBA shall apply to all customer classes, except for those specifically excluded by the Commission.
3. **REVISION DATE:** Disposition of the balance in this account shall be determined through the advice letter process. (T)
(T)
4. **RATE:** The ERFBA rate is set forth in electric Preliminary Statement Part I.
5. **ACCOUNTING PROCEDURE:** PG&E shall maintain the ERFBA by making entries to this account at the end of each month as follows:
 - a. A debit entry equal to the electric portion of the amounts paid to the Commission for reimbursement of their professional fees and expenses incurred, pursuant to the SA Paragraph 15.
 - b. A credit entry equal to the revenue from the rate component, excluding Franchise, Fees and Uncollectible Accounts expense from bundled customers.
 - c. An debit entry equal to interest on the average balance in the account at the beginning of the month and the balance after the above entries, at a rate equal to one-twelfth the interest rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15 or its successor.



PRELIMINARY STATEMENT
(Continued)

DG. POWER CHARGE COLLECTION BALANCING ACCOUNT (PCCBA)

1. **PURPOSE:** The purpose of the Power Charge Collection Balancing Account (PCCBA) is to track the difference between (i) the amounts collected by PG&E on behalf of DWR as DWR's agent and remitted to the Department of Water Resources (DWR) pursuant to the remittance formula under PG&E's applicable Servicing Order, using the Power Charge Remittance Rate established in the relevant Commission decisions, and (ii) the portion of total amounts collected from bundled customers attributable to the Power Charge Collection Balancing Account rate component. PCCBA is a customer balancing account and in no way changes the remittance formula or Commission decisions or changes PG&E's obligations to segregate and hold Power Charges from customers in trust for the benefit of DWR pursuant to Water Code § 80112. To the extent that the amount derived from bundled customers under the PCCBA rate component is greater or less than the amount of DWR Power Charges remitted to DWR from bundled customers, that difference will be reflected in setting bundled customers' future PCCBA rate component.

A portion of the energy supplied to PG&E's customers is provided by DWR. PG&E as an agent for DWR bills its customers for this energy and forwards the revenues collected to DWR at the Power Charge Remittance Rate established in the relevant Commission decisions. The proportion of the total energy provided to PG&E's customers by DWR varies from the original forecast due to normal load and DWR contract delivery fluctuations. The PCCBA allows PG&E to set a rate component based on a forecast of the proportion of energy expected to be provided by DWR, and then to true-up the balance in this account annually in order to ensure that PG&E is not over- or under- collecting (from its bundled customers) for the energy that PG&E supplies due to variances in the proportion of energy supplied by DWR.

2. **APPLICABILITY:** The PCCBA shall apply to all bundled customers subject to the jurisdiction of the Commission, except for those specifically excluded by the Commission from DWR power charges.

3. **REVISION DATES:** Disposition of the balance in this account shall be determined through the advice letter process. (T)
(T)

4. **RATES:** The PCCBA rates are set forth in electric Preliminary Statement Part I.

5. **ACCOUNTING PROCEDURES:** The following entries shall be made each month:

- a. A debit entry equal to the obligation to DWR excluding Bond Charges and Direct Access DWR power charges.
- b. A credit entry equal to the revenue from bundled customers through the PCCBA rate component.
- c. A credit entry equal to one-twelfth of the adopted annual on going CTC portion of the DWR cost component of the total cost of serving the Western Area Power Authority (WAPA) load.
- d. An entry equal to the interest on the average of the balance at the beginning of the month and the balance after the above entries at a rate equal to one-twelfth the interest rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15 or its successor.



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ABAG Power Pool
Accent Energy
Aglet Consumer Alliance
Agnews Developmental Center
Ahmed, Ali
Alcantar & Elsesser
Anderson Donovan & Poole P.C.
Applied Power Technologies
APS Energy Services Co Inc
Arter & Hadden LLP
Avista Corp
Barkovich & Yap, Inc.
BART
Bartle Wells Associates
Blue Ridge Gas
Bohannon Development Co
BP Energy Company
Braun & Associates
C & H Sugar Co.
CA Bldg Industry Association
CA Cotton Ginners & Growers Assoc.
CA League of Food Processors
CA Water Service Group
California Energy Commission
California Farm Bureau Federation
California Gas Acquisition Svcs
California ISO
Calpine
Calpine Corp
Calpine Gilroy Cogen
Cambridge Energy Research Assoc
Cameron McKenna
Cardinal Cogen
Cellnet Data Systems
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Childress, David A.
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City of Palo Alto
City of Redding
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Constellation New Energy
Cooperative Community Energy
CPUC
Creative Technology
Cross Border Inc
Crossborder Inc
CSC Energy Services
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Davis, Wright, Tremaine, LLP
Defense Fuel Support Center
Department of the Army
Department of Water & Power City
DGS Natural Gas Services
DMM Customer Services
Douglass & Liddell
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Duke Energy
Duke Energy North America
Duncan, Virgil E.
Dutcher, John
Dynegy Inc.
Ellison Schneider
Energy Law Group LLP
Energy Management Services, LLC
Enron Energy Services
Exelon Energy Ohio, Inc
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Foster Farms
Foster, Wheeler, Martinez
Franciscan Mobilehome
Future Resources Associates, Inc
G. A. Krause & Assoc
Gas Transmission Northwest Corporation
GLJ Energy Publications
Goodin, MacBride, Squeri, Schlotz &
Hanna & Morton
Heeg, Peggy A.
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House, Lon
Imperial Irrigation District
Integrated Utility Consulting Group
International Power Technology
Interstate Gas Services, Inc.
J. R. Wood, Inc
JTM, Inc
Kaiser Cement Corp
Korea Elec Power Corp
Luce, Forward, Hamilton & Scripps
Marcus, David
Masonite Corporation
Matthew V. Brady & Associates
Maynor, Donald H.
McKenzie & Assoc
McKenzie & Associates
Meek, Daniel W.
Mirant California, LLC
Modesto Irrigation Dist
Morrison & Foerster
Morse Richard Weisenmiller & Assoc.
Navigant Consulting
New United Motor Mfg, Inc
Norris & Wong Associates
North Coast Solar Resources
Northern California Power Agency
Office of Energy Assessments
Palo Alto Muni Utilities
PG&E National Energy Group
Pinnacle CNG Company
PITCO
Plurimi, Inc.
PPL EnergyPlus, LLC
Praxair, Inc.
Price, Roy
Product Development Dept
R. M. Hairston & Company
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Regional Cogeneration Service
RMC Lonestar
Sacramento Municipal Utility District
SCD Energy Solutions
Seattle City Light
Sempra
Sempra Energy
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SESCO
Sierra Pacific Power Company
Silicon Valley Power
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SPURR
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U S Borax, Inc
United Cogen Inc.
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Wellhead Electric Company
Western Hub Properties, LLC
White & Case
WMA