

PUBLIC UTILITIES COMMISSION

505 VAN NESS AVENUE  
SAN FRANCISCO, CA 94102-3298

Tel. No. (415) 703-1691



November 7, 2005

Advice Letter 2668-G|2724-E

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

Subject: Deletion of Inactive or Obsolete Balancing Accounts from PG&E's  
Gas and Electric Preliminary Statements

Dear Ms de la Torre:

Advice Letter 2668-G|2724-E is effective November 14, 2005. A copy of the advice letter is sent herewith for your records.

Sincerely,

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

Sean H. Gallagher  
Director  
Energy Division



**Pacific Gas and  
Electric Company®**

**Brian K. Cherry**  
Director  
Regulatory Relations

77 Beale Street, Room 1087  
San Francisco, CA 94105

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October 14, 2005

**Advice 2668-G/ 2724-E**

(Pacific Gas and Electric Company ID U 39 E)

**Subject: Delete Inactive or Obsolete Balancing Accounts from PG&E's  
Gas and Electric Preliminary Statements**

Public Utilities Commission of the State of California

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

**Purpose**

The purpose of this filing is to request Commission approval to close several balancing accounts that are no longer being used, or which are obsolete. All of the current balances of the accounts listed below are zero.

This filing proposes to cancel the following Preliminary Statements:

**Electric**

- Part AA – *Electric Deferred Refund Account (EDRA)*,
- Part AJ – *System Safety and Reliability Enhancement Funds Balancing Account (SSREFBA)*,
- Part AR – *1997 Rate Design Window Shareholder Participation Memorandum Account (RDWSPMA)*,
- Part BC – *PU Code Section 376 – Restructuring Implementation Tracking Account (RITA)*,
- Part BG – *Generating Facility Operations and Maintenance Account (GFOMA)*,
- Part BN – *Vegetation Management Quality Assurance Balancing Account (VMQABA)*,
- Part BV – *Allocation of Residual Cost Memorandum Account (ARCMA)*.

**Gas**

- Part AQ – *Pipeline Expansion Balancing Account (PEBA)*,
- Part AR – *Demand-Side Management Tax Change Memorandum Account (DSMTCMA)*,
- Part AU – *Allocation of Residual Costs Memorandum Account (ARCMA)*.

**Deleted Electric Accounts*****Preliminary Statement Part AA - Electric Deferred Refund Account (EDRA)***

The EDRA was established by the Commission at the onset of Assembly Bill (AB) 1890, which implemented a statutory electric rate freeze, in order to ensure Commission-ordered disallowances credited to balancing accounts during the rate freeze would reach customers rather than offsetting transition costs. The last direct EDRA refund, approximately \$1.9 million refund for credits accumulated during 2001, was filed in Advice 2182-E on December 21, 2001.

Since 2001, only small residual balances from the 2001 direct refund and accumulated interest have been credited to the EDRA. PG&E has transferred the remaining EDRA balance to the Distribution Revenue Adjustment Mechanism (DRAM), as authorized in Advice 2452-E effective January 26, 2004; in Resolution (R.) E-3862, issued April 1, 2004; and Advice 2608-E, effective February 19, 2005. No new amounts have been credited to the EDRA.

***Preliminary Statement Part AJ--System Safety and Reliability Enhancement Funds Balancing Account (SSREFBA)***

The SSREFBA was established in Decision (D) 96-12-077, which authorized incremental base revenue for 1997 and 1998 for system safety and reliability enhancements, pursuant to Public Utility (PU) Code Section 368(e). The SSREFBA account recorded the difference between actual and authorized costs for system safety and reliability enhancements.

In D. 04-09-020 dated September 2, 2004, the Commission authorized PG&E to close its SSREFBA account and transfer the balance to its Transition Revenue Account (TRA) (Conclusion of Law 17). The Commission approved allowing amounts to be transferred from the SSREFBA to other accounts as outlined in Advice 2571-E.

***Preliminary Statement Part AR--1997 Rate Design Window Shareholder Participation Memorandum Account (RDWSPMA)***

The RDWSPMA was established pursuant to D. 97-09-047 to record the amount of shareholder discount participation under electric rate Schedules E-TD, E-TDI,

and AG-8. No balances were ever recorded in this account and all contracts approved in D. 97-09-047 terminated as of December 31, 2001.

***Preliminary Statement Part BC--PU Code Section 376 -- Restructuring Implementation Tracking Account (RITA)***

The RITA tracked, on a monthly basis, the authorized restructuring implementation costs collected through rates through the Transition Revenue Account (TRA) (Preliminary Statement Part N) during the rate freeze period established by PU Code Section 368(a). PG&E was authorized to record up to \$95 million of eligible generation-related transition costs incurred through the end of 2001. These costs consisted of: 1) FERC-approved ISO and PX start-up and development costs, and 2) Commission-approved Consumer Education Program and Electric Education Trust costs. The balance in the RITA was treated consistent with Preliminary Statement Part BC. The entire balance of this account has been fully recovered.

***Preliminary Statement Part BG--Generating Facility Operations and Maintenance Account (GFOMA)***

As part of requirements to divest of power plants during electric restructuring, PG&E was required to establish operations and maintenance (O&M) agreements to continue providing those services for a period of two years. The GFOMA recorded expenses and revenues under the O&M Agreements, in accordance with D. 97-06-060, D. 97-09-046, and D. 97-11-030.

In addition, during the O&M Agreement term, the GFOMA recorded fixed and continuing Administrative and General (A&G) expense and the revenue requirement for the fixed and continuing common and general (C&G) plant associated with PG&E's divested plants pursuant to D.97-08-056 and R. E-3580. At the conclusion of the last O&M agreement for divested plants (May 6, 2001), the final recorded debit balance of \$29 million was absorbed by PG&E shareholders, consistent with Preliminary Statement Part BG Section 4.f.

***Preliminary Statement Part BN--Vegetation Management Quality Assurance Balancing Account (VMQABA)***

The Tree Trimming Settlement adopted in D. 99-07-029 created the VMQABA to record the difference between actual and funded costs for the Vegetation Management Quality Assurance Program (VMQAP) during the three-year period during which the program was partially funded by shareholders. In accordance with Advice 2283-E, approved by the Commission effective August 19, 2002, the VMQAP now is funded as part of the overall Vegetation Management program, as authorized in the 2003 GRC Decision (D.04-05-055).

***Preliminary Statement Part BV--Allocation of Residual Costs Memorandum Account (ARCMA)***

The ARCMA recorded residual A&G expense and the revenue requirement for the residual C&G plant associated with the divestiture of PG&E's Moss Landing, Morro Bay, and Oakland power plants (collectively, the Wave 1 plants), pursuant to D.00-02-046. Resolution E-3580 determined that no ARCMA costs could be recovered prior to the time the Wave 1 O&M contracts expired. Costs booked to ARCMA prior to May 2001 were written off, and the Commission determined that the costs should be recovered in the Utility Generation Balancing Account (UGBA) (Preliminary Statement Part CG) starting in 2002. PG&E did not seek recovery of costs recorded in the ARCMA between June and December 2001. The balance in this account was written-off as of March 2004.

**Deleted Gas Accounts*****Preliminary Statement Part AU--Allocation of Residual Costs Memorandum Account***

The explanation of the electric ARCMA above also applies to the gas ARCMA.

***Preliminary Statement Part AQ--Pipeline Expansion Balancing Account (PEBA)***

The PEBA recorded the difference between costs and expenses of the gas Pipeline Expansion authorized by the Commission in D. 94-02-042 and the costs and expenses for the Pipeline Expansion ultimately adopted through a post-construction reasonableness review. The Gas Accord settlement (D.97-08-055) placed all Line 401 costs and revenues at risk and eliminated balancing account treatment for Line 401.

***Preliminary Statement Part Demand-Side Management Tax Change Memorandum Account (DSMTCMA)***

The DSMTCMA recorded revenue requirement changes associated with an Internal Revenue Service (IRS) determination that demand-side management (DSM) expenditures are no longer deductible as incurred.

In OP 3 of the 2000/2001 Revenue Adjustment Proceeding D.02-10-019 the Commission authorized PG&E to eliminate the electric DSMTCMA. PG&E requested the elimination because, "This account was established in 1994 and provided PG&E an opportunity to request future recovery of any revenue requirement changes that might have occurred in the event the IRS changed the tax treatment of DSM expenditures. However, the IRS has not imposed any

October 14, 2005

changes on tax treatment of DSM expenditures since the establishment of this account. Therefore, this account is no longer necessary.”<sup>1</sup>

### **Protests**

Anyone wishing to protest this filing may do so by sending a letter by **November 4, 2005**, which is 20 days from the date of this filing. The protest must state the grounds upon which it is based, including such items as financial and service impact, and should be submitted expeditiously. Protests should be mailed to:

CPUC Energy Division  
Attention: Tariff Unit, 4<sup>th</sup> Floor  
505 Van Ness Avenue  
San Francisco, California 94102

Facsimile: (415) 703-2200  
E-mail: [jjr@cpuc.ca.gov](mailto:jjr@cpuc.ca.gov) and [jnj@cpuc.ca.gov](mailto:jnj@cpuc.ca.gov)

Copies of protests also should be mailed to the attention of the Director, Energy Division, Room 4004, at the address shown above.

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: [PGETariffs@pge.com](mailto:PGETariffs@pge.com)

### **Effective Date**

PG&E requests that this advice filing be approved upon regular notice, **November 14, 2005**, which is 30 days after this filing.

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<sup>1</sup> A. 01-06-003, 2000/2001 Revenue Adjustment Proceeding, PG&E Testimony, Chap 3, pg 3-2, lns 21 – 30.

**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

Attachments

**CALIFORNIA PUBLIC UTILITIES COMMISSION**

**ADVICE LETTER FILING SUMMARY  
ENERGY UTILITY**

**MUST BE COMPLETED BY UTILITY (Attach additional pages as needed)**

Company name/CPUC Utility No. <b>Pacific Gas and Electric Company (ID U39)</b>	
Utility type: <input checked="" type="checkbox"/> ELC <input checked="" type="checkbox"/> GAS <input type="checkbox"/> PLC <input type="checkbox"/> HEAT <input type="checkbox"/> WATER	Contact Person: <u>Soumya Sastry</u> Phone #: <u>(415) 973-3295</u> E-mail: <u>svs6@pge.com</u>

EXPLANATION OF UTILITY TYPE ELC = Electric      GAS = Gas PLC = Pipeline     HEAT = Heat      WATER = Water	(Date Filed/ Received Stamp by CPUC)
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Advice Letter (AL) #: **2668-G/2724-E**  
Subject of AL: Delete Inactive or Obsolete Balancing Accounts from PG&E's Gas and Electric Preliminary Statements  
Keywords (choose from CPUC listing): Balancing Account, Memorandum Account  
AL filing type:  Monthly  Quarterly  Annual  One-Time  Other \_\_\_\_\_  
If AL filed in compliance with a Commission order, indicate relevant Decision/Resolution #:  
  
Does AL replace a withdrawn or rejected AL? If so, identify the prior AL: N/A  
Summarize differences between the AL and the prior withdrawn or rejected AL<sup>1</sup>: \_\_\_\_\_

Resolution Required?  Yes  No  
Requested effective date: 11/14/2005      No. of tariff sheets: 5  
Estimated system annual revenue effect: (%): N/A  
Estimated system average rate effect (%): N/A  
When rates are affected by AL, include attachment in AL showing average rate effects on customer classes (residential, small commercial, large C/I, agricultural, lighting).  
Tariff schedules affected: Preliminary Statements: Electric Preliminary Statements: Part AA, Part AL, Part AR, Part BC, Part BG, Part BN, Part BV; Gas Preliminary Statements: Part AQ, Part AR, Part AU  
Service affected and changes proposed<sup>1</sup>: N/A  
Pending advice letters that revise the same tariff sheets: N/A

**Protests and all other correspondence regarding this AL are due no later than 20 days after the date of this filing, unless otherwise authorized by the Commission, and shall be sent to:**

<b>CPUC, Energy Division</b> Attention: <b>Tariff Unit</b> 505 Van Ness Ave., San Francisco, CA 94102 jjr@cpuc.ca.gov and jnj@cpuc.ca.gov	<b>Pacific Gas and Electric Company</b> Attn: <b>Brian K. Cherry</b> Director, Regulatory Relations 77 Beale Street, Mail Code B10C P.O. Box 770000 San Francisco, CA 94177 E-mail: <b>PGETariffs@pge.com</b>
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<sup>1</sup> Discuss in AL if more space is needed.

**ATTACHMENT 1  
Advice 2668-G**

<b>Cal P.U.C. Sheet No.</b>	<b>Title of Sheet</b>	<b>Cancelling Cal P.U.C. Sheet No.</b>
Delete	Preliminary Statement Part AQ – Pipeline Expansion Balancing Account (PEBA),	16519-G
Delete	Preliminary Statement Part AQ (Cont.)	16520-G
Delete	Preliminary Statement Part AQ (Cont.)	16521-G
Delete	Preliminary Statement Part AR – Demand-Side Management Tax Change Memorandum Account (DSMTCMA)	16502-G
Delete	Preliminary Statement Part AU – Allocation of Residual Costs Memorandum Account (ARCMA).	19933-G*
Delete	Preliminary Statement Part AU (Cont.)	19934-G
23476-G	Table of Contents -- Preliminary Statements	23408-G
23477-G	Table of Contents -- Rate Schedules	23475-G

**Advice 2724-E**

<b>Cal P.U.C. Sheet No.</b>	<b>Title of Sheet</b>	<b>Cancelling Cal P.U.C. Sheet No.</b>
Delete	Preliminary Statement Part AA – Electric Deferrerc Refund Account (EDRA)	14274-E
Delete	Preliminary Statement Part AJ – System Safety and Reliability Enhancement Funds Balancing Account (SSREFBA)	14787-E
Delete	Preliminary Statement Part AJ (Cont.)	14788-E
Delete	Preliminary Statement Part AJ (Cont.)	15100-E**
Delete	Preliminary Statement Part AR – 1997 Rate Design Window Shareholder Participation Memorandum Account (RDWSPMA)	14723-E
Delete	Preliminary Statement Part BC – PU Code Section 376 – Restructuring Implementation Tracking Account (RITA)	16520-E

		<b>Advice 2724-E</b>
<b>Cal P.U.C. Sheet No.</b>	<b>Title of Sheet</b>	<b>Cancelling Cal P.U.C. Sheet No.</b>
Delete	Preliminary Statement Part BC (Cont.)	16521-E
Delete	Preliminary Statement Part BG – Generating Facility Operations and Maintenance Account (GFOMA)	16225-E
Delete	Preliminary Statement Part BG (Cont.)	16226-E*
Delete	Preliminary Statement Part BN – Vegetation Management Quality Assurance Balancing Account (VMQABA)	16979-E
Delete	Preliminary Statement Part BV – Allocation of Residual Cost Memorandum Account (ARCMA)	17003-E*
Delete	Preliminary Statement Part BV (Cont.)	17004-E
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Part AT	Not Being Used	
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GT	Mobilehome Park Service.....	23383,23023-G
G-10	Service to Company Employees.....	11318-G
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**PG&E Gas and Electric Advice  
Filing List  
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ABAG Power Pool  
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Aglet Consumer Alliance  
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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  
Chevron Texaco  
Chevron USA Production Co.  
Childress, David A.  
City of Glendale  
City of Healdsburg  
City of Palo Alto  
City of Redding  
CLECA Law Office  
Commerce Energy  
Constellation New Energy  
Cooperative Community Energy  
CPUC  
Cross Border Inc  
Crossborder Inc  
CSC Energy Services  
Davis, Wright Tremaine LLP  
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  
Downey, Brand, Seymour & Rohwer  
Duke Energy  
Duke Energy North America  
Duncan, Virgil E.  
Dutcher, John  
Dynergy Inc.  
Ellison Schneider  
Energy Law Group LLP  
Energy Management Services, LLC  
Enron Energy Services  
Exelon Energy Ohio, Inc  
Exeter Associates  
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.  
Hitachi Global Storage Technologies  
Hogan Manufacturing, Inc  
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  
Manatt, Phelps & Phillips  
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  
R. W. Beck & Associates  
Recon Research  
Regional Cogeneration Service  
RMC Lonestar  
Sacramento Municipal Utility District  
SCD Energy Solutions  
Seattle City Light  
Sempra  
Sempra Energy  
Sequoia Union HS Dist  
SESCO  
Sierra Pacific Power Company  
Silicon Valley Power  
Smurfit Stone Container Corp  
Southern California Edison  
SPURR  
St. Paul Assoc  
Stanford University  
Sutherland, Asbill & Brennan  
Tabors Caramanis & Associates  
Tansev and Associates  
Tecogen, Inc  
TFS Energy  
Transcanada  
Turlock Irrigation District  
U S Borax, Inc  
United Cogen Inc.  
URM Groups  
Utility Cost Management LLC  
Utility Resource Network  
Wellhead Electric Company  
Western Hub Properties, LLC  
White & Case  
WMA