



**Brian K. Cherry**  
Director  
Regulatory Relations

77 Beale Street, Room 1087  
San Francisco, CA 94105

*Mailing Address*  
Mail Code B10C  
Pacific Gas and Electric Company  
P.O. Box 770000  
San Francisco, CA 94177

415.973.4977  
Internal: 223.4877  
Fax: 415.973.9572  
Internet: BKC7@pge.com

February 1, 2006

**Advice 2777-E**

(Pacific Gas and Electric Company ID U 39 E)

Public Utilities Commission of the State of California

**Subject:     Modify Balancing Account Language Pursuant to Resolution E-3956 (Preliminary Statements M, R, BX, and DX)**

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**

Ordering Paragraph 5 of Resolution E-3956 allows PG&E to request amortization of future balances in its CAREA, ERBBA, HA, EVBA, FERABA, ATFA, and ILPMA accounts by PG&E's annual electric true-up advice letter. 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.

- M     California Alternate Rates for Energy Account (CAREA)
- R     Affiliate Transfer Fees Account (ATFA)
- BX    Interruptible Load Programs Memorandum Account (ILPMA)
- DX    Family Electric Rate Assistance Balancing Account (FERABA)

In addition, PG&E has modified the language in the ATFA, ILPMA, and FERABA accounts to conform the accounting instructions to allow the recovery of balances in these accounts through the advice letter process.

In the near future, PG&E plans to file a separate advice letter related to the Self Generation Program Memorandum Account (SGPMA). This separate advice letter will request tariff changes necessary to transfer the balance in the SGPMA to another regulatory account for rate recovery and add language to account for the recently approved supplemental funding for the 2006 SGIP, and funding for the California Solar Initiative approved in Decision 05-12-044 and Decision 06-01-024.

**Protests**

Anyone wishing to protest this filing may do so by sending a letter by **February 21, 2006**, 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 become effective on **January 1, 2006**.

**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>

A handwritten signature in black ink that reads "Brian K. Cheng" followed by a stylized monogram or initials.

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. **Pacific Gas and Electric Company (ID U39)**

Utility type:

ELC       GAS  
 PLC       HEAT     WATER

Contact Person: Bernard Lam

Phone #: (415) 973-4878

E-mail: bxlc@pge.com

EXPLANATION OF UTILITY TYPE

ELC = Electric      GAS = Gas  
PLC = Pipeline      HEAT = Heat      WATER = Water

(Date Filed/ Received Stamp by CPUC)

Advice Letter (AL) #: **2777-E**

Subject of AL: Modify Balancing Account Language Pursuant to Resolution E-3956 (Preliminary Statements M, R, BX, and DX)

Keywords (choose from CPUC listing): Balancing Account, Text Changes

AL filing type:  Monthly  Quarterly  Annual  One-Time  Other \_\_\_\_\_

If AL filed in compliance with a Commission order, indicate relevant Decision/Resolution #:

E-3956

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: **January 1, 2006**

No. of tariff sheets: 10

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

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:**

**CPUC, Energy Division  
Attention: Tariff Unit  
505 Van Ness Ave.,  
San Francisco, CA 94102  
jjr@cpuc.ca.gov and jnj@cpuc.ca.gov**

**Pacific Gas and Electric Company  
Attn: Brian K. Cherry  
Director, Regulatory Relations  
77 Beale Street, Mail Code B10C  
P.O. Box 770000  
San Francisco, CA 94177  
E-mail: PGETariffs@pge.com**

<sup>1</sup> Discuss in AL if more space is needed.

**ATTACHMENT 1  
Advice 2777-E**

<b>Cal P.U.C. Sheet No.</b>	<b>Title of Sheet</b>	<b>Cancelling Cal P.U.C. Sheet No.</b>
24302-E	Preliminary Statement Part M--California Alternate Rates for Energy Account	18601-E
24303-E	Preliminary Statement Part R--Affiliate Transfer Fees Account	16532-E
24304-E	Preliminary Statement Part BX--Interruptible Load Programs Memorandum Account	18902-E
24305-E	Preliminary Statement Part BX (Cont.)	18855-E
24306-E	Preliminary Statement Part DX--Family Electric Rate Assistance Balancing Account	23415-E
24307-E	Table of Contents -- Preliminary Statements	NEW
24308-E	Table of Contents -- Preliminary Statements	24300-E
24309-E	Table of Contents -- Preliminary Statements	24076-E
24310-E	Table of Contents -- Preliminary Statements	24298-E
24311-E	Table of Contents -- Rate Schedules	24301-E



PRELIMINARY STATEMENT  
(Continued)

M. CALIFORNIA ALTERNATE RATES FOR ENERGY ACCOUNT (CAREA)

1. PURPOSE: The purpose of the CARE balancing account is to record the California Alternate Rates for Energy (CARE) Program revenue shortfall associated with the Low-Income Ratepayer Assistance program established by Decisions 89-07-062 and 89-09-044 as well as the expansion of the LIRA Program authorized by Decision 92-04-024. This account also records the CARE Program administrative costs, pursuant to Public Utilities Code Section 739.1 (b). The program was revised in Decision 94-12-049 and the name changed to CARE. (D)  
  
Descriptions of the terms and definitions used in this section are found in Rule 1.
2. APPLICABILITY: The CARE shortfall applies to all non-CARE rate schedules and contracts subject to the jurisdiction of the California Public Utilities Commission (CPUC), except for those schedules and contracts specifically excluded by the CPUC.
3. REVISION DATE: Disposition of the balance in this account shall be determined through the advice letter process. (T)  
(T)  
(D)
4. CAREA RATES: CAREA Rates are included in the effective rates set forth in each rate schedule, (see Preliminary Statement Part I) as applicable. (T)
5. CARE ACCOUNTING PROCEDURE: PG&E shall maintain the CARE Subaccount by making entries to this account at the end of each month as follows: (T)
  - a. A debit entry equal to the CARE revenue shortfall resulting from deliveries made on Schedules EL-1, EML, ESL, ESRL, ETL, EL-7, EL-A7, EL-8, and E-CARE during the current month less the allowance for franchise fees and uncollectibles accounts expense (FF&U). The revenue shortfall can be computed by subtracting CARE customer's monthly revenues from the revenues that would have been recovered from CARE Customers had they been paying standard residential rates, less the CARE surcharge revenue.
  - b. A debit entry equal to all monthly administrative costs allocated to the electric CARE Program that include, but are not limited to, outreach, marketing, regulatory compliance, certification and verification, billing, measurement and evaluation, and capital improvements and upgrades to communications and processing equipment.
  - c. A credit entry equal to the CAREA revenue less the allowance for FF&U expense.
  - d. A debit or credit entry, as appropriate, equal to the interest on the average balance in the account at the beginning of the month and the balance in the account after entries 6.a. through 6.c. 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, H.15 or its successor.
6. REASONABLENESS REVIEW: In conjunction with the appropriate proceeding, the utility shall file with the Commission an annual report on the CARE Program, reporting on the reasonableness of recorded Program administrative costs included in the CARE balancing account during the previous year. CARE administrative costs shall include, but are not limited to, the costs specified in Section 739.1 (b) of the Public Utilities Code. (T)



PRELIMINARY STATEMENT  
(Continued)

R. AFFILIATE TRANSFER FEES ACCOUNT (ATFA)

1. **PURPOSE:** The purpose of the ATFA is to record employee transfer fees paid to PG&E by its holding company and affiliates for future ratemaking treatment to ensure that PG&E's customers receive the fees. Decision 96-11-017 requires that "[w]hen a PG&E employee is transferred from PG&E to either the holding company or an affiliate, that entity shall make a one-time payment to PG&E in an amount equivalent to 25% of the employee's base annual compensation, unless PG&E can demonstrate that some lesser percentage (equal to at least 15%) is appropriate for the class of employee involved."
2. **APPLICABILITY:** The ATFA shall apply to all rate schedules and contracts for electric service subject to the jurisdiction of the Commission, 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. **ATFA RATES:** The ATFA does not currently have a rate component.
5. **ACCOUNTING PROCEDURE:** PG&E shall maintain the ATFA by making entries to this account at the end of each month as follows:
  - a. A credit entry equal to the amount of employee transfer fees allocated to PG&E's electric ratepayers;
  - b. An entry to transfer the balance in the account to another regulatory account as appropriate for rate recovery, upon approval by the CPUC; and (T)  
(T)
  - c. A credit entry equal to the interest on the average balance of the account at the beginning of the month and the balance after the entries 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.



PRELIMINARY STATEMENT  
(Continued)

**BX. INTERRUPTIBLE LOAD PROGRAMS MEMORANDUM ACCOUNT (ILPMA)**

1. **PURPOSE:** The purpose of the Interruptible Load Programs Memorandum Account (ILPMA) is to record costs incurred by PG&E to implement and administer new interruptible load and rotating outage programs during calendar years 2001 and 2002, and continuing until modified or terminated in the rate design phase of the next general rate case or similar proceeding as ordered in Decision (D.) 02-04-060, where these costs are in excess of the costs authorized in current rates but represent new expenditures or activities that PG&E has been ordered to undertake pursuant to CPUC D. 01-04-006 and D. 02-04-060. Certain related new revenues related to these programs and activities will also be recorded to the ILPMA. The costs to be recorded to this memorandum account will include, but will not necessarily be limited to: start-up, administrative, and customer participation incentive costs for the new Base Interruptible Program (Schedule E-BIP), the new Demand Bidding Program (Schedule E-DBP), the new Optional Binding Mandatory Curtailment Program (Schedule E-OBMC), the new Scheduled Load Reduction Program (Schedule E-SLRP), the new Pilot Base Interruptible Program (Schedule E-PBIP), the new Pilot Optional Binding Mandatory Curtailment Program (Schedule E-POBMC), and the costs of all related new Commission-required studies, reports, and rotating outage program enhancements or system configuration modifications conducted pursuant to D.01-04-006 and D. 02-04-060. The revenues to be recorded to this memorandum account will include, but will not necessarily be limited to: any equipment costs or enrollment fees to be paid by customers participating in these new programs, together with any related non-compliance or contractual non-performance penalties. Pursuant to D.01-04-006, costs recorded to the ILPMA will be subject to reasonableness review and approved for recovery absent any showing of "incompetence, malfeasance, or other unreasonableness." Separate subaccounts will be maintained to track costs and revenues for each new rate program, study, or system modification conducted pursuant to D.01-04-006.
  
2. **APPLICABILITY:** The ILPMA shall apply to all customer classes, unless any classes are specifically excluded by the Commission.
  
3. **REVISION DATE:** Disposition of the balance in this account shall be determined through the advice letter process, or any other proceeding as authorized by the Commission. (T)  
(T)
  
4. **ILPMA RATE:** The ILPMA does not currently have a rate component.
  
5. **ACCOUNTING PROCEDURE:** Separate subaccounts will be set up for each new rate program, study, or system modification conducted. The following entries shall be made for each subaccount at the end of each month:
  - a. A debit entry equal to the start-up and administrative expenses recorded in PG&E's Operations and Maintenance, and Administrative and General Expense Accounts that are incurred as a result of each new rate program, study, or system modification conducted pursuant to D.01-04-006, and D.02-04-060.
  - b. A debit entry equal to the amount of customer participation incentives credited against customer bills for each new rate program conducted pursuant to D.01-04-006 and D.02-04-06.

(Continued)



PRELIMINARY STATEMENT  
(Continued)

BX. INTERRUPTIBLE LOAD PROGRAMS MEMORANDUM ACCOUNT (ILPMA) (Cont'd.)

5. ACCOUNTING PROCEDURE: (Cont'd.)

c. A debit entry for capital-related start-up and administrative costs for each new rate program, study, or system modification conducted pursuant to D.01-04-006 and D. 02-04-060, equal to:

- 1) Depreciation expense on the average of the beginning and the end-of-month balance of plant installed for each new rate program, study, or system modification conducted pursuant to D.01-04-006 and D. 02-04-060, at one-twelfth of the annual depreciation rates approved by the CPUC for these plant accounts; plus
- 2) The return on investment on the average of the beginning and the end-of-month balance of plant installed for each new rate program, study, or system modification conducted pursuant to D.01-04-006 and D. 02-04-060, at one-twelfth of the annual rate of return on distribution investment last adopted for PG&E's Electric Department by the CPUC; less
- 3) The return on the average of beginning and end-of-month accumulated depreciation, and on average accumulated net of deferred taxes on income resulting from the normalization of federal tax depreciation, at one-twelfth the annual rate of return on distribution investment last adopted for PG&E Electric Department by the CPUC.

d. A debit entry equal to federal and state taxes based on income associated with item 5.c. above, calculated at marginal tax rates currently in effect. This will include all applicable statutory adjustments.

For federal and state taxes, this will conform to normalization requirements as applicable. Interest cost will be at the percentage of net investment last adopted by the CPUC with respect to PG&E.

e. A debit entry equal to the monthly property taxes on the plant installed.

f. A credit entry equal to revenues received to implement and administer new interruptible load and rotating outage programs.

g. A credit entry equal to all enrollment fees, equipment fees, non-compliance or contractual non-performance penalties collected from customers participating in each new rate program conducted pursuant to D.01-04-006 and D.02-04-060.

h. A credit entry to transfer the balance to another regulatory account as appropriate for rate recovery, upon approval by the CPUC. (N)  
(N)

i. A debit entry equal to the interest on the average of the balance at the beginning of the month and the balance after entries 5.a. through 5.g. 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, H.15 or its successor. (T)



PRELIMINARY STATEMENT  
(Continued)

DX. FAMILY ELECTRIC RATE ASSISTANCE BALANCING ACCOUNT (FERABA)

1. PURPOSE: The purpose of the electric FERABA is to record the revenue shortfalls and program administrative costs for the large household program (also called the Family Electric Rate Assistance (FERA) program) approved by D.04-02-057.
2. APPLICABILITY: The FERABA shall apply to all electric customers 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: This account does not currently have a rate component.
5. ACCOUNTING PROCEDURE: PG&E shall make entries to the following subaccounts at the end of each month as follows:
  - a) A debit entry equal to the FERA revenue shortfall in residential customer revenue resulting from the change in price from Tier 3 to Tier 2 for all enrolled FERA customers. The revenue shortfall is computed by subtracting the residential customers' monthly revenues from the revenues that would have been recovered from customers had the Tier 3 rate not been reduced.
  - b) A debit entry equal to the administrative costs associated with the FERA program.
  - c) A credit entry to transfer the balance to other regulatory accounts as appropriate for rate recovery, upon approval by the CPUC. (N)  
(N)
  - d) A debit entry equal to interest on the average balance in the account at the beginning of the month and the balance after the above entry, at a rate equal to one-twelfth of the rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15 or its successor. (T)

(Continued)



TABLE OF CONTENTS  
(Continued)

PRELIMINARY STATEMENTS

SCHEDULE	TITLE OF SHEET	CAL P.U.C. SHEET NO.
Part DJ	Procurement Transaction Auditing Account .....	21160-E
Part DK	Gas Procurement Audit Memorandum Account .....	21202-E
Part DL	Not Being Used	
Part DM	Bundled Financing Allocation Tracking Account .....	21610-E
Part DN	Municipal Surcharges on Department of Water Resources Sales.....	21500-E
Part DO	Reliability Cost Balancing Account.....	22440-E
Part DP	Dedicated Rate Component.....	22886,24022-E
Part DQ	Long Term Procurement Memorandum Account .....	23418-E
Part DR	Not Being Used	
Part DS	Restoration Improvement Memorandum Account .....	22642-E
Part DT	Energy Recovery Bond Balancing Account.....	22875,22876,23404-E
Part DU	Community Choice Aggregation Implementation Costs Balancing Account.....	23066-E
Part DV	Community Choice Aggregation Cost Responsibility Surcharge Balancing Account .....	23067-E
Part DW	Recovery Bond Departing Load Memorandum Account .....	22879-E
Part DX	Family Electric Rate Assistance Balancing Account .....	24306-E
Part DY	Advanced Metering Infrastructure Memorandum Account-Electric .....	23441,23442-E
Part DZ	Department of Energy Litigation Balancing Account .....	23994-E
Part EA	Internal Combustion Conversion Incentive Balancing Account .....	23642-E

(T)

(Continued)



TABLE OF CONTENTS  
(Continued)

PRELIMINARY STATEMENTS

SCHEDULE	TITLE OF SHEET	CAL P.U.C. SHEET NO.
Part CA	Food Service Technology Center Memorandum Account .....	18781-E
Part CB	DWR/ISO Cost Balancing Account .....	20500-E
Part CC	Real Time Energy Metering Memorandum Account.....	18307,18308-E
Part CD	Kern Restoration and Operation Memorandum Account.....	18509-E
Part CE	Baseline Balancing Account.....	23410,23411-E
Part CF	Net Energy Metering Memorandum Account .....	18831-E
Part CG	Utility Generation Balancing Account .....	24040,24041-E
Part CH	Utility Retained Generation income Tax Memorandum Account.....	20502-E
Part CI	Wholesale DWR/ISO Cost Memorandum Account .....	20503-E
Part CJ	Not Being Used	
Part CK	Distribution Bypass Deferral Rate Memorandum Account .....	20619-E
Part CL	Distributed Energy Resources Memorandum Account.....	19042-E
Part CM	Bond Charge Balancing Account .....	20245,19556-E
Part CN	Research, Development, and Demonstration Balancing Account .....	19371-E
Part CO	Renewables Balancing Account.....	19372-E
Part CP	Energy Resource Recovery Account .....	23762,23998,23999-E
Part CQ	Modified Transition Cost Balancing Account.....	23261,23262,23263,23264,23265-E
Part CR	Common Area Balancing Account .....	19768,19769-E
Part CS	Advanced Metering and Demand Response Account.....	23923,23924,23925,23926-E
Part CT	Direct Access Shortfall Account .....	22416-E
Part CU	Customer Credit Holding Account.....	21533-E
Part CV	Financial Hedging Memorandum Account .....	20631-E
Part CW	Not Being Used	
Part CX	Not Being Used	
Part CY	EI Paso Settlement Electric Memorandum Account.....	20985-E
Part CZ	Distribution Revenue Adjustment Mechanism.....	24042,24043-E
Part DA	Public Purpose Program Revenue Adjustment Mechanism.....	22719-E
Part DB	Nuclear Decommissioning Adjustment Mechanism .....	22720-E
Part DC	Not Being Used	
Part DD	Regulatory Asset Tax Balancing Account .....	21498-E
Part DE	Headroom Account .....	21122-E
Part DF	Electric Reimbursable Fees Balancing Account.....	22722-E
Part DG	DWR Power Charge Balancing Account .....	23266-E
Part DH	Electric Credit Facilities Fees Tracking Account .....	21125-E
Part DI	Procurement Energy Efficiency Balancing Account .....	21172-E

(L)

(Continued)



TABLE OF CONTENTS  
(Continued)

PRELIMINARY STATEMENTS

SCHEDULE	TITLE OF SHEET	CAL P.U.C. SHEET NO.
Part AO	Not Being Used	
Part AP	Not Being Used	
Part AQ	Not Being Used	
Part AR	Not Being Used	
Part AS	Fixed Transition Amount Charge .....	14794,24018-E
Part AT	Rate Reduction Bond Memorandum Account .....	22713,21109-E
Part AU	Direct Access Discretionary Cost/Revenue Memorandum Account.....	14837-E
Part AV	Not Being Used	
Part AW	Not Being Used	
Part AX	Not Being Used	
Part AY	Not Being Used	
Part AZ	Not Being Used	
Part BA	Not Being Used	
Part BB	Competition Transition Charge Responsibility for All Customers and CTC Procedure for Departing Loads .....	24070,19906,19907,16400,14960, 14961,16229,16230,16231,24071,14964,14965,14966,14967,14968,14969,16401,16402-E
Part BC	Not Being Used	
Part BD	Not Being Used	
Part BE	Not Being Used	
Part BF	Streamlining Residual Account .....	22714-E
Part BG	Not Being Used	
Part BH	Not Being Used	
Part BI	Not Being Used	
Part BJ	Not Being Used	
Part BK	Transmission Revenue Requirement Reclassification Memorandum Account .....	16761-E
Part BL	Not Being Used	
Part BM	Applicant Installation Trench Inspection Memorandum Account.....	16607-E
Part BN	Not Being Used	
Part BO	Real Property Gain/Loss on Sale Memorandum Account .....	16651-E
Part BP	Not Being Used	
Part BQ	Interim PX-Based Price Tracking Account .....	16695-E
Part BR	Not Being Used	
Part BS	Not Being Used	
Part BT	Not Being Used	
Part BU	Vegetation Management Balancing Account .....	16887-E
Part BV	Not Being Used	
Part BX	Interruptible Load Programs Memorandum Account.....	24304,24305-E (T)
Part BY	Self-Generation Program Memorandum Account .....	18777-E
Part BZ	Demand-Responsiveness Program Memorandum Account.....	18778-E

(Continued)



TABLE OF CONTENTS  
(Continued)

PRELIMINARY STATEMENTS

SCHEDULE	TITLE OF SHEET	CAL P.U.C. SHEET NO.	
Part A	Description of Service Area & General Requirements .....	12081 to 12090,17048-E	
Part B	Not Being Used		
Part C	Not Being Used		
Part D	Not Being Used		
Part E	CPUC Reimbursement Fee .....	21604-E	
Part F	Not Being Used		
Part G	Catastrophic Event Memorandum Account .....	18998,11740-E	
Part H	Interest .....	10579-E	
Part I	Rate Schedule Summary .....	24078,24079-E	
Part J	Income Tax Component of Contributions Provision .....	20380,11503-E	
Part K	Energy Commission Tax .....	24297-E	
Part L	Not Being Used		
Part M	California Alternate Rates for Energy Account .....	24302-E	(T)
Part N	Not Being Used		
Part O	Not Being Used		
Part P	Customer Energy Efficiency Adjustment .....	15104,15095,15097,15105,15106-E	
Part Q	Competition Transition Charge Responsibility .....	14028-E	
Part R	Affiliate Transfer Fees Account .....	24303-E	(T)
Part S	Hazardous Substance Mechanism .....	22710,15720,22711,22712,13420,13421-E	
Part T	Qualifying Facility Contribution in Aid of Construction Memorandum Account .....	13426-E	
Part U	Capital Audit Consultant Cost Memorandum Account .....	17993-E	
Part V	Not Being Used		
Part W	Not Being Used		
Part X	Not Being Used		
Part Y	Electric and Magnetic Field Measurement Policy .....	13399-E	
Part Z	Electric Vehicle Balancing Account .....	21664-E	
Part AA	Not Being Used		
Part AB	Not Being Used		
Part AC	Not Being Used		
Part AD	Transition Cost Audit Memorandum Account .....	15917-E	
Part AE	Generation Divestiture Transaction Costs Memorandum Account .....	19902-E	
Part AF	Not Being Used		
Part AG	Not Being Used		
Part AH	Not Being Used		
Part AI	Not Being Used		
Part AJ	Not Being Used		
Part AK	Low Income Energy Efficiency Memorandum Account .....	19227-E	
Part AL	Not Being Used		
Part AM	Not Being Used		
Part AN	Diablo Canyon Property Tax Balancing Account .....	24038-E	

(Continued)



TABLE OF CONTENTS

	CAL P.U.C. SHEET NO.	
Title Page .....	8285-E	
Table of Contents:		
Rate Schedules .....	24311,24284,24283,24282-E	(T)
Preliminary Statements .....	24310,24309,24308,24307-E	(T)
Rules, Maps, Contracts and Deviations .....	23986,23053-E	
Sample Forms .....	19880,23984,23985,19236,20509,10572,23225-E	

RATE SCHEDULES

SCHEDULE	TITLE OF SHEET	CAL P.U.C. SHEET NO.
<b>RESIDENTIAL RATES</b>		
E-1	Residential Service .....	24080,24081,21589,19910,24082,21221-E
E-2	Experimental Residential Time-of-Use Service .....	22122,22326,22327,22328,22329,22122, 22330,22124,22331,21231,21614,21590,22126-E
E-3	Experimental Residential Critical Peak Pricing Service .....	22429,24083,24084,24085, 24086,24087,24088,24089,24090,23082,22501,21243,22436,22437,22438-E
EE	Service to Company Employees .....	24091-E
EM	Master-Metered Multifamily Service .....	24092,24093,21248,20648,24094,21250-E
ES	Multifamily Service .....	24095,24096,21592,23640,24097,21256-E
ESR	Residential RV Park and Residential Marina Service .....	24098,24099,21593,20657,24100,21261-E
ET	Mobilehome Park Service .....	24101,24102,24103,21594,22149,21267-E
E-7	Residential Time-of-Use Service .....	21268,24104,24105,21595,22909,24106-E
E-A7	Experimental Residential Alternate Peak Time-of-Use Service .....	21274,24107,24108,21277,22912,24109-E
E-8	Residential Seasonal Service Option .....	24110,24111,24112,22159-E
E-9	Experimental Residential Time-of-Use Service for Low Emission Vehicle Customers .....	20891,24113,24114,24115,24116,21596,21289,24117,21291-E
EL-1	Residential CARE Program Service .....	24118,24119,21597,22919,24120-E
EML	Master-Metered Multifamily CARE Program Service .....	24121,24122,21299,24123,22170-E
ESL	Multifamily CARE Program Service .....	24124,24125,21598,23641,24126,21307-E
ESRL	Residential RV Park and Residential Marina CARE Program Service .....	24127,24128,21599,22926,24129,21313-E
ETL	Mobilehome Park CARE Program Service .....	24130,24131,21600,22180,24132,21319-E
EL-7	Residential CARE Program Time-of-Use Service .....	21320,24133,24134,21601,24135,21325-E
EL-A7	Experimental Residential CARE Program Alternate Peak Time-of-Use Service .....	21326,24136,24137,19783,24138,21330-E
EL-8	Residential Seasonal CARE Program Service Option .....	24139,24140,24141,22190-E
E-FERA	Family Electric Rate Assistance .....	23963,23964,21643-E
<b>COMMERCIAL/INDUSTRIAL</b>		
A-1	Small General Service .....	24142,24143,21337,24144,21339-E
A-6	Small General Time-of-Use Service .....	22755,23445,24145,24146,21343,24147,21345-E
A-10	Medium General Demand-Metered Service .....	24148,24149,24150,24151,24152,22757,22874,22758,24153,21354,21355-E
A-15	Direct-Current General Service .....	24154,24155,24156,24157-E
E-19	Medium General Demand-Metered Time-of-Use Service .....	24158,24159,24160, 24161,24162,24163,22762,22763,24164,24165, 24166,24167,24168,24169,24170,24171,24172-E
E-20	Service to Customers with Maximum Demands of 1,000 Kilowatts or More .....	24173,24174,24175,24176,24177,22785,24178, 22787,24179,24180,24181,24182,24183,24184-E

(Continued)

**PG&E Gas and Electric Advice  
Filing List  
General Order 96-A, Section III(G)**

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