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August 15, 2006

Advice 2883-E

(Pacific Gas and Electric Company ID U 39 E)

Public Utilities Commission of the State of California

**Subject: Modify Tariff – Costs Deemed Reasonable Subaccount in
Generation Divestiture Transaction Costs Memorandum
Account (Preliminary Statement AE)**

Pacific Gas and Electric Company (PG&E) hereby submits for filing revisions to its electric tariffs.

Purpose

PG&E hereby files this advice letter to provide a vehicle to recover \$11.35 million dollars in principal transaction costs already deemed reasonable by the CPUC and related on-going interest¹ associated with the market valuing of its hydro generation facilities during the September 2000 through June 2001 time frame. PG&E proposes to do this by transferring this \$11.35 million dollars in principal and related interest from the Costs Deemed Reasonable subaccount of the Generation Divestiture Transaction Costs Memorandum Account (GDTCMA), which does not have its own rate component, to the Bundled and DA Ongoing CTC subaccount of the MTCBA.² The new language that PG&E is proposing in the GDTCMA and MTCBA preliminary statements attached to this advice letter will allow for this transfer. Upon approval of PG&E's June 2006 ERRAs application, the MTCBA balance will be consolidated in the January 1, 2007 rate change proposed in PG&E's December supplement to its Annual Electric True-Up (AET) Advice Letter.

¹ Interest on the \$11.35 million principal balance through June 30, 2006 was \$2.7 million.

² The MTCBA is being proposed as the recovery balancing account since it is the successor account to the Transition Cost Balancing Account. See further discussion below in "Tariff Revisions" section.

Background

In PG&E's 2001 Annual Transition Cost Proceeding Application (A.) 01-09-003 covering the period from July 1, 2000 through June 30, 2001, PG&E, among other things, requested authority to recover costs associated with the planned divestiture/market valuation of PG&E's hydroelectric generation facilities.³

On February 13, 2003, the Commission issued Decision (D.) 03-02-028. In this decision, the Commission deemed reasonable \$34.8 million of transaction costs associated with the planned divestiture/market valuation of PG&E's hydroelectric generation facilities.⁴ However, D.03-02-028 required PG&E to hold this \$34.8 million in a memorandum account "to be allocated at the disposition of the hydro facilities...Should the hydro facilities remain with PG&E after 2006, we will entertain a petition to dispose of the memorandum account."⁵

PG&E recovered through 2003 headroom \$23.45 million⁶ of the \$34.8 million principal balance.⁷ This leaves a balance of \$11.35 million (plus on-going interest) left to recover. Since the hydro facilities remain with PG&E, the purpose of this advice letter is to allow PG&E to begin recovering the remaining approved costs as part of rates to be put into place beginning January 1, 2007 as part of PG&E's 2007 AET. Table 1 below provides an illustration of the costs already deemed reasonable by the CPUC, the amounts recovered through headroom, and the amount remaining to recover.

Table 1	
Amounts Requested for Recovery: Costs Deemed Reasonable Subaccount of GDTCSA	
	Principal
Costs Deemed Reasonable Balance ¹	\$34,805,717
Less: Amount Recovered through 2003 Headroom ²	<u>\$23,454,825</u>
Amount Remaining to Recover ³	\$11,350,892
Notes:	
¹ Amount was deemed reasonable by D.03-02-028.	
² Amount was already recovered in 2003 through headroom. PG&E's 2003 headroom calculation is pending Commission approval subject to the audit of Advice 2521-E.	
³ As of June 30, 2006, interest on the \$11.35 million principal was \$2.7 million.	

³ Section 367(b) of Assembly Bill (AB) 1890 required market valuation of PG&E's generation assets no later than December 31, 2001, based on appraisal, sale, or other divestiture. Subsequently, the Governor signed into law AB1X-6, that prohibited PG&E from divesting generation assets, including its hydroelectric generation assets until January 1, 2006, at the earliest.

⁴ Page 17 of D.03-02-028 states, "We find that PG&E's transition cost expense of \$34.8 million is reasonable."

⁵ Decision 03-02-028, page 19.

⁶ Including interest, \$27.9M was recovered through 2003 headroom.

⁷ The balance in the Headroom Account is still pending subject to the Commission's audit of Advice 2521-E.

On March 26, 2003, PG&E filed Advice 2362-E to segregate the amount of divestiture transaction costs already approved in D.03-02-028 from divestiture transaction costs not yet approved by creating two separate subaccounts in the GDTCSMA: the Costs Deemed Reasonable subaccount and the Unreviewed Costs subaccount. Advice 2362-E was approved effective February 13, 2003, the date D.03-02-028 was issued. On August 1, 2006, PG&E filed a separate application, A.06-08-004, to request recovery of approximately \$2.5 million in the Unreviewed Costs Subaccount of the GDTCSMA.

Tariff Revisions

This advice letter proposes to make tariff modifications to the GDTCSMA to enable PG&E to recover the remaining \$11.35 million principal balance plus related interest. Upon approval of this advice letter, PG&E proposes to transfer this \$11.35 million principal balance plus related interest to the Bundled and DA Ongoing CTC subaccount of the MTCBA, the successor account to the Transition Cost Balancing Account ("TCBA").⁸ Upon approval of PG&E's June 2006 ERA application, the MTCBA will be consolidated in the CTC rate effective January 1, 2007 through PG&E's Annual Electric True-Up advice letter.

Protests

Anyone wishing to protest this filing may do so by sending a letter by **September 4, 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, 4th Floor
505 Van Ness Avenue
San Francisco, California 94102

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

⁸ The Commission instituted the TCBA pursuant to P.U. Code Section 367 which, among other things, required the Commission to "identify and determine those costs and categories of costs" recoverable as "transition costs," defined in P.U. Code Section 840(f).

Pacific Gas and Electric Company
Attention: Brian Cherry
Vice President, 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

Effective Date

PG&E requests that this advice filing become effective on **September 14, 2006**, which is 30 days from the date of this filing.

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, appearing to read "Brian Cherry". The signature is written in a cursive style with a long horizontal stroke at the end.

Vice President - Regulatory Relations

Attachment 1 – Tariff Revisions

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 U39M

Utility type:

ELC GAS
 PLC HEAT WATER

Contact Person: David Poster

Phone #: (415) 973-1082

E-mail: dxpu@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) #: 2883-E

Subject of AL: Modify Tariff – Costs Deemed Reasonable Subaccount in Generation Divestiture Transaction
Costs Memorandum Account (Preliminary Statement AE)

Keywords (choose from CPUC listing): Tariff Modification for Cost Recovery

AL filing type: Monthly Quarterly Annual One-Time Other _____

If AL filed in compliance with a Commission order, indicate relevant Decision/Resolution: D.03-02-028

Does AL replace a withdrawn or rejected AL? If so, identify the prior AL _____

Summarize differences between the AL and the prior withdrawn or rejected AL: _____

Resolution Required? Yes No

Requested effective date: 9/14/2006

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: N/A

Service affected and changes proposed¹: 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

Utility Info (including e-mail)

**ATTACHMENT 1
Advice 2883-E**

Cal P.U.C. Sheet No.	Title of Sheet	Cancelling Cal P.U.C. Sheet No.
25167-E	Preliminary Statement Part AE--Generation Divestiture Transaction Costs Memorandum Account	19902-E
25168-E	Preliminary Statement Part CQ--Modified Transition Cost Balancing Account	24757-E
25169-E	Table of Contents -- Rate Schedules	25156-E
25170-E	Table of Contents -- Preliminary Statements	24298-E
25171-E	Table of Contents -- Preliminary Statements	25136-E



PRELIMINARY STATEMENT
(Continued)

AE. GENERATION DIVESTITURE TRANSACTION COSTS MEMORANDUM ACCOUNT (GDTCMA)

1. **PURPOSE:** The purpose of the GDTCMA is to record transaction costs incurred by PG&E associated with the divestiture of its generation facilities. The divestiture is being undertaken in accordance with Decision 95-12-063, as modified by Decision 96-01-009, Assembly Bill 1890, and Decision 03-02-028. Costs recorded in the GDTCMA include all transaction costs including, but not limited to, investment banker fees and commissions, environmental impact reports and audits, outside legal support for regulatory proceedings and sales negotiations. Costs recorded in the GDTCMA shall exclude any PG&E labor expenses.
2. **APPLICABILITY:** The GDTCMA shall apply to all customer classes, except for those specifically excluded by the Commission.
3. **GDTCMA RATES:** The GDTCMA does not currently have a rate component.
4. **ACCOUNTING PROCEDURE:** The GDTCMA consists of the following two Subaccounts:

Unreviewed Costs Subaccount: to record all transition costs incurred by PG&E associated with divestiture of its generations facilities, and not yet approved by the Commission for recovery.

Costs Deemed Reasonable Subaccount: to record transition costs associated with divestiture of its generation facilities, approved as reasonable by the Commission for recovery.

PG&E shall maintain this GDTCMA by making entries to each subaccount as follows:

a. Unreviewed Costs Subaccounts:

- 1) A debit entry equal to PG&E's recorded transaction costs associated with the divestiture of generation facilities.
- 2) A debit entry equal to the 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 interest rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15 or its successor.

b. Costs Deemed Reasonable Subaccounts:

- 1) A debit entry equal to the amount associated with the divestiture of generation facilities approved by the Commission as reasonable in D.03-02-028, but deferred for recovery.
- 2) A one-time credit entry to transfer the balance in the Costs Deemed Reasonable Subaccount to the Bundled and DA Ongoing CTC Subaccount of the MTCBA, as authorized by the Commission. (N)
|
(N)
- 3) A debit entry equal to the 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.

5. **FINANCIAL REPORTING:** PG&E may, at its discretion, record the balance in the GDTCMA as a deferred debit on its balance sheet with entries to the appropriate income statement accounts, as necessary.

PG&E may request recovery of the balance in the GDTCMA by separate application to the Commission, or by any other means deemed appropriate by the Commission.



PRELIMINARY STATEMENT
(Continued)

CQ. MODIFIED TRANSITION COST BALANCING ACCOUNT (MTCBA)

5. ACCOUNTING PROCEDURE: (Cont'd.)

a. Bundled and DA Ongoing CTC Subaccount: (Cont'd.)

- 3) A debit entry equal to bundled and DA customers' share of ten percent of the total net-present-value of the ratepayer benefits from a restructured QF contract, at the time the restructured contract is signed.
- 4) A debit or credit entry equal to bundled and DA customers' share upon Commission approval of a restructured contract to true-up for any difference between the initial net present value (Item 5.a.3 above), and the final Commission-approved net present value of the restructured QF contract and to adjust the interest computation in Item 5.a.9 below for the effect of the true-up.
- 5) A credit entry equal to bundled and DA customers' share of the revenue received from the sale of excess sulfur dioxide emission credits, less reasonably incurred sales costs not already recovered in rates (D.97-11-074, Section 11.7.3).
- 6) A one-time debit entry equal to the balance in the ERCA CTC subaccount as authorized by the Commission.
- 7) A one-time debit entry equal to the balance in the Costs Deemed Reasonable Subaccount of the GDTCMA, as authorized by the Commission. (N)
(N)

The following entry reflects the ongoing CTC costs associated with PG&E's procurement portfolio from the Energy Resource Recovery Account (ERRA) for recovery in this account:

- 8) A debit entry equal to the above-market for ongoing CTC associated with QF obligations and PPA obligations, above the market benchmark currently adopted by the Commission.

The following entry reflects other ongoing transition costs for recovery in this subaccount:

- 9) A debit entry equal to bundled and DA customers' share of PG&E's recorded employee transition costs for utility personnel affected by electric industry restructuring. These costs may be recovered through December 2006, pursuant to Decision 97-06-060, FOF 4, 24, COL 4, and 17.
- 10) An entry equal to the interest on the average balance of the subaccount at the beginning of the month and the balance after the entries above, at a rate equal to one-twelfth the interest rate of the 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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**PG&E Gas and Electric Advice
Filing List
General Order 96-A, Section III(G)**

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