

PUBLIC UTILITIES COMMISSION

505 VAN NESS AVENUE  
SAN FRANCISCO, CA 94102-3298

Tel. No. (415) 703-1691



October 18, 2006

Advice Letter 2903-E

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

Subject: 2005 AET audit report clean-up

Dear Ms de la Torre:

Advice Letter 2903-E is effective October 18, 2006. A copy of the advice letter is returned herewith for your records.

Sincerely,

Sean H. Gallagher, Director  
Energy Division

ijr

<b>REGULATORY RELATIONS</b>	
Tariffs Section	
M Brown	D Poster
R Dela Torre	S Ramalya
B Lam	
OCT 23 2006	
Records	
Return to	File
cc to	



**Brian K. Cherry**  
Vice President  
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: 223.4977  
Fax: 415.973.7226  
Internet: BKC7@pge.com

September 18, 2006

**Advice 2903-E**

(Pacific Gas and Electric Company ID U 39 E)

Public Utilities Commission of the State of California

**Subject: 2005 AET Audit Report Clean-Up Advice Filing**

PG&E is filing this advice letter in accordance with point 6 of the Commission's Utility Audit, Finance, and Compliance Branch's (UAFCB) reply to PG&E's response to the 2005 Annual Electric True-Up (AET<sup>1</sup>) Draft Audit Report to correct the sequencing in the Rate Reduction Bond Memorandum Account (RRBMA). Additionally, PG&E is eliminating irrelevant language from the Public Purpose Programs Revenue Adjustment Mechanism (PPRAM), the Distribution Revenue Adjustment Mechanism (DRAM), the Utility Generation Balancing Account (UGBA), and the Nuclear Decommissioning Adjustment Mechanism (NDAM) based on Finding 1 in the Commission's Draft AET Audit Report.

**Background**

On August 23, 2006, the Utility Audit, Finance, and Compliance Branch (UAFCB) of the California Public Utilities Commission released a regulatory compliance draft audit report of Pacific Gas and Electric Company's (PG&E) AET balancing accounts submitted in Advice Letter 2706-E, dated September 1, 2005, and supplemental Advice Letter 2706-E-A dated December 30, 2005. PG&E then filed comments on the draft report with the UAFCB on August 31, 2006.

On September 8, 2006, the UAFCB staff released a response to PG&E's comments. Point 6 of that report notes that the sequencing in the RRMBA is inadvertently out of order. Point 6 states:

---

<sup>1</sup> The UAFCB conducted a regulatory compliance audit of PG&E's AET balancing accounts in Advice Letters 2706-E and 2706-E-A. The audit covered the period January 1, 2005 through December 31, 2005. Advice Letters 2706-E and 2706-E-A included December 31, 2005 forecast balancing account balances, which were included in the total projected 2006 revenues used to set rates effective January 1, 2006.

“Staff concurs with PG&E agreeing to file an advice letter to correct the sequencing in the RRBMA preliminary statement by September 30, 2006.

With the submittal of this advice letter, PG&E is correcting the sequencing in the RRBMA, which is being submitted in Attachment 1.

Additionally, Finding 1 of the UAFCB’s August 23, draft audit report acknowledges that PG&E discovered an error in the way the imputed revenue calculation was performed in four balancing accounts including the DRAM, UGBA, PPRAM, and NDAM. This error did not have any net effect on 2006 revenues because the error involved a reallocation of dollar amounts among balancing accounts. PG&E has since made adjustments to correct the amounts in the affected balancing accounts during the June 2006 accounting close.

In this advice letter, PG&E is hereby proposing to remove such language from the above mentioned preliminary statements to eliminate this imputation. By eliminating the language, PG&E’s tariff will be simplified and the possibility of a similar error eliminated. At the same time, because the associated revenue, that is subject to being imputed, is only due to rebate/rebills related to services performed in 2004, it has become immaterial in the rate setting process.

### **Protests**

Anyone wishing to protest this filing may do so by letter sent via U.S. mail, by facsimile or electronically, any of which must be received no later than 20 days after the date of this filing, which is **October 9, 2006**<sup>2</sup>. 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 also should be sent via U.S. mail (and by facsimile and electronically, if possible) to PG&E at the address shown below on the same date it is mailed or delivered to the Commission:

---

<sup>2</sup> The 20 day protest period concludes on a Sunday. PG&E is moving this date to the next business day.

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 regular notice, **October 18, 2006**, which is 30 calendar days after the date of 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 and the parties on the service list for R.04-08-020. 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>**



Vice President, Regulatory Relations

Attachment 1 – Tariff Revisions

cc: Kayode Kajopaiye, UAFCB Branch Chief

# 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) #: 2903-E

Subject of AL: 2005 AET Audit Report Clean-Up Advice Filing

Keywords (choose from CPUC listing): AET

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 \_\_\_\_\_

Summarize differences between the AL and the prior withdrawn or rejected AL: \_\_\_\_\_

Resolution Required?  Yes  No

Requested effective date: 10/18/2006

No. of tariff sheets: 9

Estimated system annual revenue effect: (%):

Estimated system average rate effect (%):

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:

Service affected and changes proposed<sup>1</sup>: N/A

Pending advice letters that revise the same tariff sheets:

**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 2903-E**

<b>Cal P.U.C. Sheet No.</b>	<b>Title of Sheet</b>	<b>Cancelling Cal P.U.C. Sheet No.</b>
25365-E	Preliminary Statement Part AT--Rate Reduction Bond Memorandum Account	22713-E
25366-E	Preliminary Statement Part AT (Cont.)	21109-E
25367-E	Preliminary Statement Part CG--Utility Generation Balancing Account	24735-E
25368-E	Preliminary Statement Part CZ--Distribution Revenue Adjustment Mechanism	24740-E
25369-E	Preliminary Statement Part DA--Public Purpose Program Revenue Adjustment Mechanism	22719-E
25370-E	Preliminary Statement Part DB--Nuclear Decommissioning Adjustment Mechanism (NDAM)	22720-E
25371-E	Table of Contents -- Rate Schedules	25348-E
25372-E	Table of Contents -- Preliminary Statements	24966-E
25373-E	Table of Contents -- Preliminary Statements	25350-E



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.
4. RRBMA RATES: The RRBMA rate, as set forth in each applicable rate schedule, shall be established to amortize the balance in this account.
5. DEFINITIONS:
  - 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 5.a. (T)
  - 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.
7. Accounting PROCEDURES: The RRBMA consists of several memorandum subaccounts. These memorandum subaccounts and the entries made to these subaccounts are identified below:
  - 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.

(Continued)



PRELIMINARY STATEMENT  
(Continued)

AT RATE REDUCTION BOND MEMORANDUM ACCOUNT (RRBMA)

- 7. Accounting Procedures: (Cont'd.) (T)
  - b. Servicing Fees Memorandum Subaccount
 

A monthly credit, beginning on the date the Commission approves and implements new rates or on the date funding is exhausted, equal to the amount of monthly servicing fees associated with the RRBs that are refundable to residential and small commercial customers.
  - c. Carrying Cost Memorandum Subaccount
 

A monthly credit equal to the interest earned on FTA revenues held by PG&E.
  - d. SPE Investment Earnings Memorandum Subaccount
 

A monthly credit equal to the amount received by PG&E, from SPE dividends or due to an increase in PG&E's ownership interest in the SPE, due to the investment earnings on the funds held by the Bond Trustee in the general, overcollateralization, and reserve subaccounts of the collection account between distribution dates, net of any taxes or other expenses incurred by the SPE.
  - e. Overcollateralization Memorandum Subaccount
 

A credit equal to the amount received by PG&E, from SPE dividends or due to an increase in PG&E's ownership interest in the SPE, due to the FTA charge revenues remitted to the Bond Trustee and returned to the SPE in excess of the amount needed to pay the total debt service and other costs associated with the RRBs.
  - f. Financed Tax Memorandum Subaccount
 

A monthly credit, beginning on the date the Commission approves and implements new rates or on the date funding is exhausted, equal to the benefits due to the carrying cost savings of the financed taxes that occur because of the RRB financing.
  - g. RRBMA Rate Revenues Subaccount
 

A monthly credit, beginning on the date the Commission approves and implements new rates or on the date funding is exhausted, equal to the revenues received from the RRBMA rates, excluding an allowance for franchise fees and uncollectible accounts expenses at the rates authorized in PG&E's most recent General Rate Case (GRC).
- 8. INTEREST: Interest shall accrue on the average of the beginning and ending month balance in this RRBMA, at a rate equal to one-twelfth of the interest rate, based on the three-month commercial paper rate, for the previous month as reported in the Federal Reserve Statistical Release, H.15. Should publication of the interest rate on the three-month commercial paper be discontinued, interest will so accrue at the rate of the one-twelfth of the previous month's interest rate on commercial paper which most closely approximates the rate that was discontinued, and which is published in the Federal Reserve Statistical Release, H.15, or its successor publication. (T)
 

Pursuant to Decision 97-09-055, the interest rate for the RRB Proceeds Adjustment Memorandum Subaccount, Item 7.a above, shall be adjusted to PG&E's authorized rate of return when PG&E calculates the credit due residential and eligible small commercial customers. (T)

(Continued)



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. (D)
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.
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 debit entry equal to one-twelfth of the electric generation portion of revenue requirement associated with the 2006 pension contribution adopted in Decision 05-12-046, \$34.5 million.
  - c. 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 DX, Item 5.a;

(Continued)



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. (D)
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.
4. DISTRIBUTION RATES: The distribution rates are included in the effective rates set forth in each rate schedule.
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 entry equal to one-twelfth of the electric distribution portion of revenue requirement associated with the 2006 pension contribution adopted in Decision 05-12-046, \$77.2 million.
  - c. 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.
  - d. 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.
  - e. 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), the Electric Reimbursable Fees Balancing Account revenue and the Demand Response Revenue Balancing Account revenue (defined in Part I of PG&E's electric Preliminary Statement).

(Continued)



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. (D)
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.
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. (D)
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.
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.



TABLE OF CONTENTS

		<u>CAL P.U.C. SHEET NO.</u>	
Title Page .....		8285-E	
Table of Contents:			
Rate Schedules .....	24603,25050,24961,25043-E		
Preliminary Statements .....	25155,25372,25349,25373-E		(T)
Rules .....	25154-E		
Maps, Contracts and Deviations .....	23053-E		
Sample Forms .....	25013,24993,24994,24958,19236,25042,10572,23225-E		

RATE SCHEDULES

<u>SCHEDULE</u>	<u>TITLE OF SHEET</u>	<u>CAL P.U.C. SHEET NO.</u>
<b>RESIDENTIAL RATES</b>		
E-1	Residential Service .....	24768,24769,24770,19910,24771,24772-E
E-2	Experimental Residential Time-of-Use Service	
E-3	Experimental Residential Critical Peak Pricing Service .....	22429,24773,24774,24775, 24776,24087,24777,24089,24778,23082,22501,21243,24779,22437,24780-E
EE	Service to Company Employees .....	24091-E
EM	Master-Metered Multifamily Service .....	24781,24782,24783,20648,24784,24785-E
ES	Multifamily Service .....	24786,24787,24788,23640,24789,24790-E
ESR	Residential RV Park and Residential Marina Service .....	24791,24792,24793,20657,24794,24795-E
ET	Mobilehome Park Service .....	24796,24797,24343,24798,24799,24800-E
E-6	Residential Time-of-Use Service .....	24801,24802,24803,24804,24805,24806-E
E-7	Residential Time-of-Use Service .....	24808,24809,24810,24811,24344,24812-E
E-A7	Experimental Residential Alternate Peak Time-of-Use Service .....	21274,24813,24814,24855,24815,24816-E
E-8	Residential Seasonal Service Option .....	24817,24818,24546,24819-E
E-9	Experimental Residential Time-of-Use Service for Low Emission Vehicle Customers .....	24820,24821,24822,24823,24824,24825,21289,24826,24827-E
EL-1	Residential CARE Program Service .....	24118,24828,24829,24348,24830-E
EML	Master-Metered Multifamily CARE Program Service .....	24349,24667,21299,24123,22170-E
ESL	Multifamily CARE Program Service .....	24668,24669,21598,24351,24352,21307-E
ESRL	Residential RV Park and Residential Marina CARE Program Service .....	24670,24671,21599,24353,24354,21313-E
ETL	Mobilehome Park CARE Program Service .....	24672,24673,21600,22180,24355,21319-E
EL-6	Residential CARE Program Time-of-Use Service ....	24849,24850,24851,24852,24853,24854-E
EL-7	Residential CARE Program Time-of-Use Service .....	21320,24133,24674,21601,24356,21325-E
EL-A7	Experimental Residential CARE Program Alternate Peak Time-of-Use Service .....	21326,24357,24675,19783,24358,21330-E
EL-8	Residential Seasonal CARE Program Service Option .....	24359,24676,24360,22190-E
E-FERA	Family Electric Rate Assistance .....	23963,24996,21643-E
<b>COMMERCIAL/INDUSTRIAL</b>		
A-1	Small General Service .....	24677,24678,24361,24362,21339-E
A-6	Small General Time-of-Use Service .....	22755,23445,24679,24680,21343,24363,21345-E
A-10	Medium General Demand-Metered Service .....	24148,24681,24682,24683,24684,22757,22874,24364,24365,21354,21355-E
A-15	Direct-Current General Service .....	24685,24686,24366,24157-E

(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 .....	25365,21109-E (T)
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 .....	24965-E
Part BV	Not Being Used	
Part BX	Interruptible Load Programs Memorandum Account.....	24733,24734-E
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 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 .....	25367,24736-E	(T)
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.....	24756,25344,25345,25346,25347-E	
Part CR	Common Area Balancing Account .....	19768,19769-E	
Part CS	Advanced Metering and Demand Response Account.....	24737,24738,24739-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.....	25368,24043-E	(T)
Part DA	Public Purpose Program Revenue Adjustment Mechanism.....	25369-E	
Part DB	Nuclear Decommissioning Adjustment Mechanism .....	25370-E	(T)
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 .....	25023-E	

(Continued)

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

ABAG Power Pool  
Accent Energy  
Aglet Consumer Alliance  
Agnews Developmental Center  
Ahmed, Ali  
Alcantar & Elsesser  
Ancillary Services Coalition  
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.  
City of Glendale  
City of Healdsburg  
City of Palo Alto  
City of Redding  
CLECA Law Office  
Commerce Energy  
Constellation New Energy  
CPUC  
Cross Border Inc  
Crossborder Inc  
CSC Energy Services  
Davis, Wright, Tremaine LLP  
Defense Fuel Support Center  
Department of the Army  
Department of Water & Power City  
DGS Natural Gas 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  
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.  
IUCG/Sunshine Design LLC  
J. R. Wood, Inc  
JTM, Inc  
Luce, Forward, Hamilton & Scripps  
Manatt, Phelps & Phillips  
Marcus, David  
Matthew V. Brady & Associates  
Maynor, Donald H.  
MBMC, Inc.  
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  
OnGrid Solar  
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  
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