

PUBLIC UTILITIES COMMISSION

505 VAN NESS AVENUE  
SAN FRANCISCO, CA 94102-3298



August 9, 2007

Advice Letter 2771-G/2918-E

Brian K. Cherry  
Vice President, Regulatory Relations  
Pacific Gas and Electric Company  
77 Beale Street, Mail Code B10C  
P.O. Box 770000  
San Francisco, CA 94177

Subject: Revision of Catastrophic Event Memorandum Account (CEMA)  
Language in PG&E's Electric Preliminary Statement Part G and  
PG&E's Gas Preliminary Statement Part AC

Dear Mr. Cherry:

In compliance with Commission Decision 07-07-041, Advice Letter 2771-G/2918-E  
is rejected without prejudice.

Sincerely,

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

Sean H. Gallagher, Director  
Energy Division



**Brian K. Cherry**  
Vice President  
Regulatory Relations

77 Beale Street, Room 1087  
San Francisco, CA 94105

*Mailing Address*  
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October 18, 2006

**Advice 2771-G/2918-E**

(Pacific Gas and Electric Company ID U 39 M)

Public Utilities Commission of the State of California

**Subject: Revision of Catastrophic Event Memorandum Account (CEMA)  
Language in PG&E's Electric Preliminary Statement Part G and PG&E's Gas  
Preliminary Statement Part AC**

**Purpose**

Pacific Gas and Electric Company (PG&E) requests approval from the California Public Utilities Commission (Commission) to update the Catastrophic Event Memorandum Account (CEMA) provisions of PG&E's Preliminary Statement to conform with the enacted language of Public Utility Code Section 454.9 (Section 454.9). The affected tariff sheets are included in Attachment 1 of this filing.

**Background**

Section 454.9 was enacted in 1994, three years after the Commission's adoption of Resolution E-3238, which was the original authorization for public utilities to establish catastrophic event memorandum accounts. Section 454.9 establishes three categories of costs that are eligible for inclusion in the CEMA: (1) restoring utility services to customers; (2) repairing, replacing, or restoring damaged facilities; (3) complying with governmental agency orders in connection with events declared disasters by competent state or federal authorities. Section 454.9 (b) declares that "The costs, including capital costs, recorded in the accounts set forth in subdivision (a) shall be recoverable in rates following a request by the affected utility, a commission finding of their reasonableness, and approval by the commission." Finally, Section 454.9 requires the Commission to hold expedited proceedings in response to utility applications to recover costs associated with catastrophic events. Presumably, in giving the Commission authority to review the reasonableness of and approve the utility applications, the Commission has discretion to determine whether an event is catastrophic for purposes of approving the costs of restoring utility services to customers and repairing, replacing or restoring damaged facilities.

### **Tariff Revisions**

PG&E will update its CEMA tariffs to conform to Section 454.9 which states:

- (a) The Commission shall authorize public utilities, selected by the commission, to establish catastrophic event memorandum accounts and to record in those accounts the costs of the following:
  - (1) Restoring utility services to customers.
  - (2) Repairing, replacing, or restoring damaged utility facilities.
  - (3) Complying with governmental agency orders in connection with events declared disasters by competent state or federal authorities.
- (b) The costs recorded in the accounts set forth in subdivision (a) shall be recoverable in rates following a request by the affected utility, a showing of their reasonableness, and approval by the commission. The commission shall hold expedited proceedings in response to utility applications to recover costs associated with catastrophic events.

The current language in Part AC of PG&E's preliminary statement reflects the requirements established in the 1991 Resolution E-3238, but has not been updated to conform to the superseding 1994 language in Public Utilities Code Section 454.9.

### **Protests**

Anyone wishing to protest this filing may do so by sending a letter by **November 7, 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:

Tariff Files, Room 4005  
DMS Branch  
Energy Division  
505 Van Ness Avenue  
San Francisco, CA 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 should also be mailed to the attention of the Director, Energy Division, Room 4005 and Jerry Royer, Energy Division, 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.

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 upon review and approval by the Commission.

**Notice**

In accordance with General Order 96-A, Section III, Paragraph G, a copy of this advice letter excluding the confidential appendices is being sent electronically and via U.S. mail to parties shown on the attached list and the service list for R. 04-04-003 and R.06-02-013. Address changes should be directed to Rose De La Torre (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. Cherry". The signature is written in a cursive style and is positioned above the printed name.

Vice President - Regulatory Relations

cc: Service List R. 04-04-003  
Service List R.06-02-013

# 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: Megan Hughes

Phone #: (415) 973-1877

E-mail: MEHr@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) #: 2771-G/2918-E

Subject of AL: Revision of Catastrophic Event Memorandum Account (CEMA) Language in PG&E's Electric Preliminary Statement Part G and PG&E's Gas Preliminary Statement Part AC

Keywords (choose from CPUC listing): Balancing 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

Summarize differences between the AL and the prior withdrawn or rejected AL<sup>1</sup>:

Resolution Required?  Yes  No

Requested effective date: CPUC approval

No. of tariff sheets: 8

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: Gas Preliminary Statement AC and Electric Preliminary Statement G

Service affected and changes proposed<sup>1</sup>: See Advice Letter

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](mailto:jjr@cpuc.ca.gov) and [jnj@cpuc.ca.gov](mailto:jnj@cpuc.ca.gov)

Utility Info (including e-mail)

Attn: Brian K. Cherry

Vice President, Regulatory Relations

77 Beale Street, Mail Code B10C

P.O. Box 770000

San Francisco, CA 94177

E-mail: [PGETariffs@pge.com](mailto:PGETariffs@pge.com)

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

**ATTACHMENT 1  
Advice 2771-G**

<b>Cal P.U.C. Sheet No.</b>	<b>Title of Sheet</b>	<b>Cancelling Cal P.U.C. Sheet No.</b>
24360-G	Preliminary Statement Part AC--Catastrophic Event Memorandum Account	14178-G
24361-G	Preliminary Statement Part AC (Cont.)	14179-G
24362-G	Table of Contents -- Rate Schedules	24221-G
24363-G	Table of Contents -- Rate Schedules	24222-G

**ATTACHMENT 1  
Advice 2918-E**

<b>Cal P.U.C. Sheet No.</b>	<b>Title of Sheet</b>	<b>Cancelling Cal P.U.C. Sheet No.</b>
25396-E	Preliminary Statement Part G--Catastrophic Event Memorandum Account	18998-E
25397-E	Preliminary Statement Part G (Cont.)	11740-E
25398-E	Table of Contents -- Rate Schedules	25236-E
25399-E	Table of Contents -- Preliminary Statements	25170-E



PRELIMINARY STATEMENT  
(Continued)

AC. CATASTROPHIC EVENT MEMORANDUM ACCOUNT (CEMA):

- 1. PURPOSE: Pursuant to Public Utilities Code Section 454.9, the purpose of the CEMA is to record all costs incurred by PG&E associated with a catastrophic event for: (T)
  - (1) Restoring utility service to customers. |
  - (2) Repairing, replacing, or restoring damaged utility facilities. |
  - (3) Complying with governmental agency orders in connections with events declared disasters by competent state or federal authorities. |

Should a catastrophic event occur, PG&E will inform the Executive Director of the CPUC by letter within 30 days after the catastrophic event that PG&E has started booking costs in the CEMA.

The letter shall specify the catastrophic event, including date, time, location, service area affected, impact on PG&E's facilities, and an estimate of the extraordinary costs expected to be incurred, with costs due to expenses and capital items shown separately.

Descriptions of the terms and definitions used in this section are found in Preliminary Statement, Part C and Rule 1. (T)

- 2. APPLICABILITY: The CEMA balance will be recovered from all customer classes, except those specifically excluded by the CPUC.
- 3. CEMA RATES: The CEMA does not currently have a rate component.
- 4. ACCOUNTING PROCEDURE: Upon the occurrence of a catastrophic event, PG&E shall maintain the CEMA from the date of the event causing the catastrophe occurred by making entries to this account at the end of each month as follows: (T)
  - a. A debit entry equal to the amounts recorded in PG&E's Operations and Maintenance, and Administrative and General Expense Accounts that were incurred as a result of the catastrophic event and related events. (T)
  - b. A debit entry equal to:
    - (1) depreciation expense on the average of the beginning and the end-of-month balance of plant installed to restore service to customers, or to replace, repair, or restore any plant or facilities, or to comply with government agency orders, in connection with catastrophic events, at one-twelfth the annual depreciation rates approved by the CPUC for these plant accounts; plus (T)
    - (2) the return on investment on the average of the beginning and the end-of-month balance of plant installed to restore service to customers or replace, repair, or restore any plant or facilities, or to comply with government agency orders, in connection with catastrophic events, at one-twelfth of the annual rate of return on investment last adopted for PG&E's Gas Department by the CPUC; plus (T)

(Continued)



PRELIMINARY STATEMENT  
(Continued)

AC. CATASTROPHIC EVENT MEMORANDUM ACCOUNT (CEMA): (Cont'd.)

4. ACCOUNTING PROCEDURE: (Cont'd.)

b. (Cont'd.)

- (3) the return on the appropriate allowance for working capital using calculations last adopted by the CPUC for the Gas Department, and the return in AC.4.b.2 above; plus
- (4) the return on net cost of removal of facilities required as a result of the catastrophic event, using the rate of return in AC.4.b.2 above; less (T)
- (5) the return on the average of beginning and end-of-month accumulated depreciation, and on average accumulated net deferred taxes on income resulting from the normalization of federal tax depreciation, using the rate of return in AC.4.b.2 above.

c. A debit entry equal to federal and state taxes based on income associated with item AC.4.b 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.

d. A credit entry to transfer all or a portion of the balance in this CEMA to other adjustment clauses for future rate recovery, as may be approved by the CPUC.

e. An entry equal to interest on the average balance in the account at the beginning of the month and the balance after the entries from AC.4.a through AC.4.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, G.13, or its successor.

Entries in items AC.4.a and AC.4.b above, shall be made net of the appropriate insurance proceeds.

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

(Continued)



TABLE OF CONTENTS

	<u>CAL P.U.C. SHEET NO.</u>	
Title Page .....	11271-G	
Table of Contents:		
Rate Schedules .....	24362,24221-G	(T)
Preliminary Statements .....	24219,23753-G	
Rules .....	22927-G	
Maps, Contracts and Deviations.....	22438-G	
Sample Forms .....	22434,22926,21538,22266,21292-G	

RATE SCHEDULES

RESIDENTIAL

<u>SCHEDULE</u>	<u>TITLE OF SHEET</u>	<u>CAL P.U.C. SHEET NO.</u>	
G-1	Residential Service .....	24202,23487-G	(T)
G1-NGV	Residential Natural Gas Service for Compression on Customers' Premises .....	24203,23734-G	(T)
G-10/20	Winter Gas Savings Program.....	23541,23542-G	
GM	Master-Metered Multifamily Service.....	24204,23880,23019-G	(T)
GS	Multifamily Service .....	24205,23882,23215-G	
GT	Mobilehome Park Service .....	24206,23884,23023-G	(T)
G-10	Service to Company Employees .....	11318-G	
GL-1	Residential CARE Program Service.....	24207,23886-G	(T)
GL1-NGV	Residential Care Program—Natural Gas Service for Compression on Customers' Premises .....	24208,23740-G	(T)
GML	Master-Metered Multifamily CARE Program Service .....	24209,23899,23027-G	
GSL	Multifamily CARE Program Service.....	24210,24211,23216-G	
GTL	Mobilehome Park CARE Program Service.....	24212,24213,23502-G	(T)
G-MHPS	Master-Metered Mobilehome Park Safety Surcharge .....	22034-G	

NONRESIDENTIAL

G-NR1	Gas Service to Small Commercial Customers .....	24214,23035-G	(T)
G-NR2	Gas Service to Large Commercial Customers .....	24215,23037-G	
G-CP	Gas Procurement Service to Core End-Use Customers .....	24216-G	(T)
G-CPX	Crossover Gas Procurement Service to Core End-Use Customers .....	23715-G	
G-NT	Gas Transportation Service to Noncore End-Use Customers .....	23652,23653,22037,22038-G	
G-EG	Gas Transportation Service to Electric Generation .....	23654,22895,22525,22173-G	
G-WSL	Gas Transportation Service to Wholesale/Resale Customers .....	23655,22897,22045-G	
G-BAL	Gas Balancing Service for Intrastate Transportation Customers .....	22174,21867, 22135,22047,22048,20037,22136,21872,22137,22138,20042,20043,20044,22051-G	



TABLE OF CONTENTS  
(Continued)

PRELIMINARY STATEMENTS

SCHEDULE	TITLE OF SHEET	CAL P.U.C. SHEET NO.
Part A	Description of Service Area & General Requirements .....	14615 to 14623,18797-G
Part B	Default Tariff Rate Components.....	24190,24191,24192,24193,24194,24195,24196, 24197,24198,24199,24200,23229,23644 to 23649,23675,23702,23650,23705,22024-G
Part C	Gas Accounting Terms and Definitions.....	24201, 24202,23345,23760,23761,23795,23511,23347, 23300,23348,23561,23350,23351,23512-G
Part D	Purchased Gas Account .....	23513,23514,23515-G
Part E	Not Being Used	
Part F	Core Fixed Cost Account .....	23353,23354,23355-G
Part G	Not Being Used	
Part H	Not Being Used	
Part I	Not Being Used	
Part J	Noncore Customer Class Charge Account .....	23356,23357,23271-G
Part K	Enhanced Oil Recovery Account.....	23272-G
Part L	Balancing Charge Account.....	23273,23274-G
Part M	Core Subscription Phase-out Account .....	18456-G
Part N	Not Being Used	
Part O	CPUC Reimbursement Fee .....	22891-G
Part P	Income Tax Component of Contributions Provision .....	21646,13501-G
Part Q	Affiliate Transfer Fees Account.....	23275-G
Part R	Not Being Used	
Part S	Interest.....	12773-G
Part T	Tax Reform Act of 1986 .....	12775-G
Part U	Core Brokerage Fee Balancing Account.....	23276-G
Part V	California Alternate Rates For Energy Account.....	23358-G
Part W	Not Being Used	
Part X	Natural Gas Vehicle Balancing Account.....	23277-G
Part Y	Customer Energy Efficiency Adjustment .....	18551,18552,18553-G
Part Z	Not Being Used	
Part AA	Not Being Used	
Part AB	Not Being Used	
Part AC	Catastrophic Event Memorandum Account.....	24360, 24361-G (T)
Part AD	Not Being Used	
Part AE	Core Pipeline Demand Charge Account .....	23301-G
Part AF	Not Being Used	
Part AG	Core Firm Storage Account.....	23380-G
Part AH	Air Quality Adjustment Clause .....	14928 to 14930-G
Part AI	Not Being Used	
Part AJ	Not Being Used	
Part AK	Low Income Energy Efficiency Memorandum Account .....	21244-G
Part AL	Not Being Used	
Part AM	Not Being Used	

(Continued)



PRELIMINARY STATEMENT  
(Continued)

G. CATASTROPHIC EVENT MEMORANDUM ACCOUNT (CEMA):

- 1. PURPOSE: Pursuant to Public Utilities Code Section 454.9, the purpose of the CEMA is to record all costs incurred by PG&E associated with a catastrophic event for: (T)
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  - b. A debit entry equal to:
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(Continued)



PRELIMINARY STATEMENT  
(Continued)

G. CATASTROPHIC EVENT MEMORANDUM ACCOUNT (CEMA): (Cont'd.)

4. ACCOUNTING PROCEDURE: (Cont'd.)

b. (Cont'd.)

(3) the return on the appropriate allowance for working capital using calculations last adopted by the CPUC for the Gas Department, and the return in AC.4.b.2 above; plus

(4) the return on net cost of removal of facilities required as a result of the catastrophic event, using the rate of return in AC.4.b.2 above; less (T)

(5) the return on the average of beginning and end-of-month accumulated depreciation, and on average accumulated net deferred taxes on income resulting from the normalization of federal tax depreciation, using the rate of return in AC.4.b.2 above.

c. A debit entry equal to federal and state taxes based on income associated with item AC.4.b above, calculated at marginal tax rates currently in effect. This will include all applicable statutory adjustments.

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e. An entry equal to interest on the average balance in the account at the beginning of the month and the balance after the entries from AC.4.a through AC.4.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, G.13, or its successor.

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(Continued)



TABLE OF CONTENTS

		<u>CAL P.U.C. SHEET NO.</u>	
Title Page .....		8285-E	
Table of Contents:			
Rate Schedules .....	24603,25236,24961,25237-E		
Preliminary Statements .....	25399,25025,24308,24307-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)



**Pacific Gas and Electric Company**  
 24281-E  
 San Francisco, California

Cancelling

Revised  
 Revised

Cal. P.U.C. Sheet No.  
 Cal. P.U.C. Sheet No.

25399-E  
 25170-E

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	Energy Efficiency California Energy Commission Memorandum Account.....	18604-E
Part E	CPUC Reimbursement Fee .....	21604-E
Part F	Helms Adjustment .....	11995-E
Part G	Catastrophic Event Memorandum Account .....	25396, 25397-E
Part H	Interest .....	10579-E
Part I	Rate Schedule Summary .....	24078,24079-E
Part J	Income Tax Component of Contributions Provision .....	11752,11503-E
Part K	Energy Commission Tax .....	24297-E
Part L	Electric Restructuring Costs Accounts .....	16515 to 16517-E
Part M	California Alternate Rates for Energy Account.....	18601-E
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.....	16532-E
Part S	Hazardous Substance Mechanism.....	18999,15720,13540,13419 to 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.....	25167-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

(Continued)

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Issued by  
**Brian K. Cherry**  
 Vice President  
 Regulatory Relations

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**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  
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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  
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Chevron Texaco  
Chevron USA Production Co.  
City of Glendale  
City of Healdsburg  
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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