

PUBLIC UTILITIES COMMISSION

505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3298



March 1, 2013

Advice Letter 4181-E

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

**Subject: Establish the Greenhouse Gas Expense Memorandum Account
and the Greenhouse Gas Revenue Balancing Account**

Dear Mr. Cherry:

Advice Letter 4181-E is effective January 1, 2013.

Sincerely,

A handwritten signature in cursive script that reads "Edward F. Randolph".

Edward F. Randolph, Director
Energy Division

January 22, 2013

Advice 4181-E

(Pacific Gas and Electric Company ID U 39 E)

Public Utilities Commission of the State of California

Subject: Establish the Greenhouse Gas Expense Memorandum Account and the Greenhouse Gas Revenue Balancing Account

Pacific Gas and Electric Company (PG&E) hereby submits for filing, revisions to its electric tariffs. The affected electric tariff sheets are included in the enclosed Attachment 1.

Purpose

In compliance with Decision 12-12-033 (the Decision) adopting a cap-and-trade greenhouse gas (GHG) allowance revenue allocation methodology for the investor-owned electric utilities, PG&E submits this Advice Letter to: 1.) establish a new memorandum account to track customer outreach and education costs and administrative costs, as authorized in Ordering Paragraph (OP) 19 and set forth in OPs 16 and 17; and 2.) establish a new balancing account to track GHG revenues pursuant to OP 22.

Background

The Global Warming Solutions Act of 2006 (Assembly Bill (AB) 32) capped California's GHG emissions at the 1990 level by 2020. AB32 grants the California Air Resources Board (ARB) broad authority to regulate GHG emissions to reach the goal of having GHG emissions in 2020 be no higher than 1990 levels. The California Public Utilities Commission (CPUC or Commission) opened Rulemaking (R.) 11-03-012 on March 24, 2011, to address potential utility cost and revenue associated with GHG emissions. R.11-03-012 considers the use of revenues that electric utilities may receive from the auction of allowances provided as part of California's cap-and-trade program established by the ARB.

As stated in the Decision, approved on December 20, 2012, PG&E will distribute greenhouse gas allowance proceeds resulting from the sale of the assigned allowances allocated to the utilities by the California ARB (GHG allowance revenues), inclusive of interest. The Decision requires establishing a balancing account to hold auction

revenues prior to distribution to customers. In addition, the Decision requires establishing a memorandum account to track costs associated with customer outreach and education, as well as administrative costs necessary to implement and administer the greenhouse gas revenue allocation methodology. The Decision allowed for GHG allowance revenues to be set aside to fund these activities. The Decision also required PG&E to establish a sub-balancing account to track costs associated with compliance with the cap-and-trade program. That sub-balancing account was established separately in AL 4168-E, filed on December 21, 2012.

To facilitate PG&E's obligations as set forth in the Decision, PG&E requests establishing Electric Preliminary Statements GA and GB.

Proposed Preliminary Statements

PG&E requests Commission approval to establish Electric Preliminary Statements GA and GB.

Electric Preliminary Statement GA – Greenhouse Gas Expense Memorandum Account

Pursuant to OP 16 and OP 17 of the Decision, PG&E proposes to establish Electric Preliminary Statement GA – Greenhouse Gas Expense Memorandum Account.

OP 16 of the Decision authorizes PG&E to set aside greenhouse gas revenues to cover customer outreach and education efforts in advance of distributing remaining greenhouse gas revenues. Additionally, OP 17 of the Decision authorizes PG&E to “use greenhouse gas revenues to fund initial and ongoing administrative costs necessary to the implementation of the greenhouse gas revenue allocation methodology adopted in this decision”. In compliance with OP 17 of the Decision, recorded administrative costs will be subject to a reasonableness review.

This account includes the following three subaccounts to provide separate tracking of each activity authorized as part of implementing and administering GHG revenues, including GHG allowance revenues set aside for these purposes and actual costs associated with these activities:

1. ongoing customer outreach and education (“Customer Outreach Subaccount”);
2. consulting studies to be undertaken on customer outreach and education (“Marketing and Public Relations Subaccount”); and
3. administrative costs (“Administrative Subaccount”).

Electric Preliminary Statement GB – Greenhouse Gas Revenue Balancing Account

OP 22 of the Decision authorizes PG&E to establish a greenhouse gas revenue balancing account. The purpose of this account is to ensure GHG revenues generated through the auction of consigned GHG allowances, net of any authorized costs, are returned to customers in the manner described in the Decision. Pursuant to OP 22 of the Decision, PG&E proposes to establish Electric Preliminary Statement GB – Greenhouse Gas Revenue Balancing Account.

Protests

Anyone wishing to protest this filing may do so by letter sent via U.S. mail, facsimile or E-mail, no later than **February 11, 2013**, which is 20 days after the date of this filing. Protests must be submitted to:

CPUC Energy Division
ED Tariff Unit
505 Van Ness Avenue, 4th Floor
San Francisco, California 94102

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

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

The protest shall also be sent to PG&E via E-mail or U.S. mail (and by facsimile, if possible) at the address shown below on the same date it is mailed or delivered to the Commission:

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

Facsimile: (415) 973-7226
E-mail: PGETariffs@pge.com

Any person (including individuals, groups, or organizations) may protest or respond to an advice letter (General Order 96-B, Rule 7.4.). The protest shall contain the following information:

1. specification of the advice letter protested;
2. grounds for the protest;
3. supporting factual information or legal argument;
4. name, telephone number, postal address, and (where appropriate) e-mail address of the protestant; and
5. statement that the protest was sent to the utility no later than the day on which the protest was submitted to the reviewing Industry Division (General Order 96-B, Rule 3.11).

Effective Date

PG&E requests that this Tier 1 advice letter become effective **January 1, 2013**.

Notice

In accordance with General Order 96-B, Rule 4, 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.11-03-012. Address changes to the General Order 96-B service list should be directed to PG&E at email address PGETariffs@pge.com. For changes to any other service list, please contact the Commission's Process Office at (415) 703-2021 or at Process_Office@cpuc.ca.gov. Send all electronic approvals to PGETariffs@pge.com. Advice letter filings can also be accessed electronically at: <http://www.pge.com/tariffs>.



Vice President, Regulatory Relations

Attachments

cc: Service List R.11-03-012

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 E)**

Utility type:

ELC

GAS

PLC

HEAT

WATER

Contact Person: Kimberly Chang

Phone #: (415) 972-5472

E-mail: kwcc@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) #: **4181-E**

Tier: **1**

Subject of AL: **Establish the Greenhouse Gas Expense Memorandum Account and the Greenhouse Gas Revenue Balancing Account**

Keywords (choose from CPUC listing): Compliance, Balancing Account

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

If AL filed in compliance with a Commission order, indicate relevant Decision/Resolution #: D. 12-12-033

Does AL replace a withdrawn or rejected AL? If so, identify the prior AL: No

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

Is AL requesting confidential treatment? If so, what information is the utility seeking confidential treatment for:

Confidential information will be made available to those who have executed a nondisclosure agreement: Yes No

Name(s) and contact information of the person(s) who will provide the nondisclosure agreement and access to the confidential information: _____

Resolution Required? Yes No

Requested effective date: **January 1, 2013**

No. of tariff sheets: 21

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: Electric Preliminary Statements GA and GB

Service affected and changes proposed: N/A

Pending advice letters that revise the same tariff sheets: N/A

Protests, dispositions, 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:

California Public Utilities Commission

Energy Division

EDTariffUnit

505 Van Ness Ave., 4th Flr.

San Francisco, CA 94102

E-mail: EDTariffUnit@cpuc.ca.gov

Pacific Gas and Electric Company

Attn: Brian Cherry

Vice President, Regulatory Relations

77 Beale Street, Mail Code B10C

P.O. Box 770000

San Francisco, CA 94177

E-mail: PGETariffs@pge.com

Cal P.U.C. Sheet No.	Title of Sheet	Cancelling Cal P.U.C. Sheet No.
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32420-E	ELECTRIC PRELIMINARY STATEMENT PART GA GREENHOUSE GAS EXPENSE MEMORANDUM ACCOUNT Sheet 2	
32421-E	ELECTRIC PRELIMINARY STATEMENT PART GB GREENHOUSE GAS REVENUE BALANCING ACCOUNT Sheet 1	
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**ATTACHMENT 1
Advice 4181-E**

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32439-E	ELECTRIC TABLE OF CONTENTS SAMPLE FORMS Sheet 34	31864-E



ELECTRIC PRELIMINARY STATEMENT PART GA
GREENHOUSE GAS EXPENSE MEMORANDUM ACCOUNT

Sheet 1 (N)
 (N)

GA. Greenhouse Gas Expenses Memorandum Account (GHGEMA) (N)

1. PURPOSE: The purpose of the Greenhouse Gas Expense Memorandum Account (GHGEMA) is to track authorized and actual expenses incurred to implement, administer, market and educate customers regarding greenhouse gas (GHG) allowance revenues and costs. (N)
2. APPLICABILITY: The GHGEMA shall apply to all customer classes, except for those schedules or contracts specifically excluded by the Commission.
3. REVISION DATE: Disposition of the balances in this account shall be determined in a proceeding as determined by the Commission, and through the Greenhouse Gas Revenue Balancing Account (GHGRBA).
4. RATES: The GHGEMA does not have a rate component.
5. ACCOUNTING PROCEDURE: The GHGEMA consists of the following three subaccounts:

MARKETING & PUBLIC RELATIONS SUBACCOUNT: The purpose of this subaccount is to track expenses related to the use of a marketing and public relations firm to assist in customer outreach and education efforts related to greenhouse gas allowance returns to customers up to PG&E's share of the \$500,000 cap.

CUSTOMER OUTREACH SUBACCOUNT: The purpose of this subaccount is to track customer outreach and education expenses related to greenhouse gas allowance returns to customers up to the authorized cap(s). The balance in this subaccount will be rolled over for use in subsequent years.

ADMINISTRATIVE SUBACCOUNT: The purpose of this subaccount is to track administrative expenses incurred for implementing and administering GHG allowance revenue returns to customers. The balance in this subaccount will be rolled over for use in subsequent years.

I. Marketing and Public Relations Subaccount

The following entries shall be made to the subaccount each month, as applicable:

- a) A credit entry equal to the GHG allowance revenue transferred from the GHGRBA authorized to be set aside for marketing and public relations;
- b) A debit entry equal to the marketing and public relations expenses related to communicating greenhouse gas allowance returns to customers incurred, up to the authorized cap;
- c) An entry to record the transfer of amounts to and from other accounts as approved by the Commission, and
- d) An entry equal to the interest on the average of the balance in this account at the beginning of the month and the balance in this account after the above entries 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.

(N)

(Continued)



ELECTRIC PRELIMINARY STATEMENT PART GA
GREENHOUSE GAS EXPENSE MEMORANDUM ACCOUNT

Sheet 2 (N)
 (N)

5. ACCOUNTING PROCEDURE: (Cont'd.)

(N)

II. Customer Outreach and Education Subaccount

The following entries shall be made to the subaccount each month, as applicable:

- a) A credit entry equal to GHG allowance revenue transferred from the GHGRBA authorized to be set aside for customer outreach and education;
- b) A debit entry equal to the customer outreach and education expenses related to communicating greenhouse gas allowance returns to customers incurred up to the approved cap(s);
- c) An entry to record the transfer of amounts to and from other accounts as approved by the Commission, and
- d) An entry equal to the interest on the average of the balance in this account at the beginning of the month and the balance in this account after the above entries 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.

III. Administrative Subaccount

The following entries shall be made to the subaccount each month, as applicable:

- a) A credit entry equal to GHG allowance revenue transferred from the GHGRBA authorized to be set aside for implementing and administering the distribution of GHG revenues to customers;
- b) A debit entry equal to the administrative expenses incurred for implementing and administering GHG allowance revenue returns to customers;
- c) An entry to record the transfer of amounts to and from other accounts as approved by the Commission, and
- d) An entry equal to the interest on the average of the balance in this account at the beginning of the month and the balance in this account after the above entries 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.

(N)



ELECTRIC PRELIMINARY STATEMENT PART GB
GREENHOUSE GAS REVENUE BALANCING ACCOUNT

Sheet 1 (N)
 (N)

- GB. Greenhouse Gas Revenue Balancing Account (GHGRBA) (N)
1. PURPOSE: The purpose of the Greenhouse Gas Revenue Balancing Account (GHGRBA) is to record the difference between the GHG revenues generated through the auction of consigned GHG allowances, less any revenues approved to be set aside and the GHG revenues returned to customers. (N)
 2. APPLICABILITY: The GHGRBA shall apply to all customer classes, except for those specifically excluded by the Commission.
 3. REVISION DATE: Disposition of the balance in this account shall be determined in a proceeding as determined by the Commission, and through the Annual Electric True-Up (AET) advice letter filing.
 4. RATES: The rates applicable to GHGRBA will be set forth in Preliminary Statement Part I, when available.
 5. ACCOUNTING PROCEDURE: PG&E shall maintain the GHGRBA by making entries to this account at the end of each month as follows, as appropriate:
 - a) A credit entry equal to the GHG revenues generated from the auction of consigned GHG allowances;
 - b) A debit entry equal to GHG revenue approved to be set aside for marketing and public relations, which is transferred to the Marketing and Public Relations Subaccount in the Greenhouse Gas Expense Memorandum Account (GHGEMA);
 - c) A debit entry equal to the GHG revenue approved to be set aside for customer outreach and education, which is transferred to the Customer Outreach and Education Subaccount in the GHGEMA;
 - d) A debit entry equal to the GHG revenue approved to be set aside for administrative activities, which is transferred to the Administrative Subaccount in the GHGEMA;
 - e) A debit entry equal to the portion of GHG allowance revenues returned to customers, net of an allowance for franchise fees & uncollectible accounts expense (ff&u);
 - f) A debit entry equal to the amount paid to the California Air Resources Board (CARB) or any other authority as ordered by the Commission;
 - g) A debit or credit entry to transfer amounts to and from other accounts upon approval by the Commission and,
 - h) An entry equal to the interest on the average of the balance in this account at the beginning of the month and the balance in this account after the above entries 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; (N)

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 Decision No. 12-12-033

Issued by
Brian K. Cherry
 Vice President
 Regulatory Relations

Date Filed January 22, 2013
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79-973	Generating Facility Interconnection Agreement	32037-E*	
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79-974	Generating Facility Interconnection Application	32038-E*	
79-988	Generating Facility Interconnection Agreement Third Party Non-Exporting	32040-E*	
79-992	Generating Facility Interconnection Agreement Third Party Generation or Premise Non-Exporting	32041-E*	
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62-0919	CARE Program Application for Tenants of Sub-Metered Facilities	31588-E
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Advice Filing List
General Order 96-B, Section IV**

, Helen	Dept of General Services	PG&E
1st Light Energy	Douglass & Liddell	Praxair
AT&T	Downey & Brand	R. W. Beck & Associates
Alcantar & Kahl LLP	Duke Energy	RCS, Inc.
Ameresco	Economic Sciences Corporation	Ross, Jim
Anderson & Poole	Ellison Schneider & Harris LLP	Rutherford, Reid
BART	Foster Farms	SCD Energy Solutions
Barkovich & Yap, Inc.	G. A. Krause & Assoc.	SCE
Bartle Wells Associates	GLJ Publications	SMUD
Bear Valley Electric Service	GenOn Energy Inc.	SPURR
Bloomberg	GenOn Energy, Inc.	Salazar, Julie
Bloomberg New Energy Finance	Goodin, MacBride, Squeri, Schlotz & Ritchie	San Francisco Public Utilities Commission
Boston Properties	Green Power Institute	Seattle City Light
Braun Blasing McLaughlin, P.C.	Hamlin, Corey	Sempra Utilities
Brookfield Renewable Power	Hanna & Morton	Shaw, Tim
CA Bldg Industry Association	Hitachi	Sheriff, Nora
CENERGY POWER	House, Lon	Sierra Pacific Power Company
CLECA Law Office	In House Energy	Silicon Valley Power
Cade, Mike	International Power Technology	Silo Energy LLC
California Cotton Ginners & Growers Assn	Intestate Gas Services, Inc.	Smith, Allison
California Energy Commission	Kelly, Kate	SoCalGas
California League of Food Processors	Lawrence Berkeley National Lab	Southern California Edison Company
California Public Utilities Commission	Los Angeles County Office of Education	Spark Energy, L.P.
Calpine	Los Angeles Dept of Water & Power	Srinivasan, Seema
Cardinal Cogen	MAC Lighting Consulting	Stewart, Michael
Casner, Steve	MRW & Associates	Sun Light & Power
Castracane, Steve	Manatt Phelps Phillips	Sunrun Inc.
Center for Biological Diversity	Marin Energy Authority	Sunshine Design
Chris, King	McKenna Long & Aldridge LLP	Sutherland, Asbill & Brennan
City of Palo Alto	McKenzie & Associates	Tecogen, Inc.
City of Palo Alto Utilities	Merced Irrigation District	Terranova, Karen
City of San Jose	Modesto Irrigation District	Tiger Natural Gas, Inc.
City of Santa Rosa	Morgan Stanley	TransCanada
Clean Energy Fuels	Morrison & Foerster	Turlock Irrigation District
Clean Power	Morrison & Foerster LLP	United Cogen
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Commercial Energy	NRG West	Utility Specialists
Consumer Federation of California	NaturEner	Verizon
Crossborder Energy	Norris & Wong Associates	Wellhead Electric Company
Davis Wright Tremaine LLP	North America Power Partners	Western Manufactured Housing Communities Association (WMA)
Day Carter Murphy	North Coast SolarResources	White, David
Day, Michael	Northern California Power Association	Wodtke, Alexis
Defense Energy Support Center	O'Brien, Ed	eMeter Corporation
Department of General Services	Occidental Energy Marketing, Inc.	
Department of Water Resources	OnGrid Solar	