

PUBLIC UTILITIES COMMISSION

505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3298

Tel. No. (415) 703-1691



March 15, 2006

Advice Letter 2701-G

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

Subject: Modify and correct gas tariffs implementing PG&E's annual gas true-up of
Transportation Balancing Accounts

Dear Ms de la Torre:

Advice Letter Advice Letter 2701-G is effective January 1, 2006. A copy of the advice letter is
returned herewith for your records.

Sincerely,

Sean H. Gallagher, Director
Energy Division

| | |
|-----------------------------|------------|
| REGULATORY RELATIONS | |
| Tariffs Section | |
| M Brown | D Poster |
| R De la Torre | S Ramaiya |
| B Lam | |
| MAR 17 2006 | |
| _____ | |
| Records _____ | |
| Return to _____ | File _____ |
| cc to _____ | |



Brian K. Cherry
Director
Regulatory Relations

77 Beale Street, Room 1087
San Francisco, CA 94105

Mailing Address
Mail Code B10C
Pacific Gas and Electric Company
P.O. Box 770000
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February 8, 2006

ADVICE 2701-G

(Pacific Gas and Electric Company ID U39G)

**Subject: Modify and Correct Gas Tariffs Implementing PG&E's Annual
Gas True-up of Transportation Balancing Accounts (AGT)**

Public Utilities Commission of the State of California (CPUC)

Pacific Gas and Electric Company (PG&E) hereby submits for filing revisions to its gas tariffs. The affected tariff sheets are included in Attachment I to this filing.

Purpose

This filing updates regulatory accounts to include accounting procedures to transfer amounts authorized in PG&E's Annual Gas True-Up of Transportation Balancing Accounts (AGT), Advice 2678-G/G-A, for recovery from core and noncore customers. Preliminary Statement Part C is updated to incorporate changes approved by PG&E's AGT filing. Additionally, Preliminary Statement Part B is corrected to properly allocate revenues from industrial distribution customers among balancing accounts effective January 1, 2006, as approved in the AGT. This correction does not result in any rate change.

Background

On January 24, 2006, the CPUC approved PG&E's AGT filings, Advice 2678-G/G-A¹, revising core and noncore gas transportation rates effective January 1, 2006. In the *Transportation Balancing Accounts* section of Advice 2678-G, PG&E detailed its proposal to return to customers the small overcollected balance in the Enhanced Oil Recovery Account (EOR) by transferring the balance to the Core Fixed Cost Account (CFCA) and Noncore Customer Class Charge Account (NCA), rather than through the EOR rate component. Also, in that advice filing, PG&E

¹ On November 17, 2006, PGE filed Advice 2678-G, and supplemented that advice filing on December 22, 2006, in Advice 2678-G-A.

proposed to amortize the balance in the Gas Reimbursable Fees Balancing Account (GRFBA) in rates over 24 months by transferring half the balance in the GRFBA to the CFCA and the NCA.

Finally, the tiered volumetric rates for industrial distribution customers included in Advice 2678-G-A are correct in total for both summer and winter by tier. However, the differential across the tiered rates was inadvertently included in the NCA and GRC Interim Acct rate components rather than the Noncore Fixed Distribution Cost Account rate component shown in Preliminary Statement Part B. As the rates in total were correct, this has no billing impact. Upon approval of this advice filing, PG&E will adjust the revenues recorded since January 1, 2006, in the NCA and Noncore Distribution Fixed Cost Account consistent with the corrected Preliminary Statement Part B components included in this advice filing.

Preliminary Statement Changes

Preliminary Statement Part B – Default Tariff Rate Components shows corrected default noncore rate components for Schedule G-NT for the NCA, GRC Interim Acct, and Noncore Distribution Fixed Cost Account.

Preliminary Statement Part C, Section 10.c.– Gas Accounting Terms and Definitions, Transportation Revenue Requirement, is revised to remove the El Paso Settlement Memorandum Account Balance and Natural Gas Vehicle Expense, as approved in the AGT, and add the Gas Reimbursable Fees Balancing Account to PG&E's description of its transportation revenue requirements.

Preliminary Statement Part K– Enhanced Oil Recovery Account is revised to add an accounting procedure to transfer amounts to other regulatory accounts for rate recovery, upon approval by the Commission.

Preliminary Statement Part BF– Gas Reimbursable Fees Balancing Account is revised to add an accounting procedure to transfer amounts to other regulatory accounts for rate recovery, upon approval by the Commission.

Effective Date

PG&E requests that this filing be effective **January 1, 2006**, since it complies with changes approved in the AGT.

Protests

Anyone wishing to protest this filing may do so by sending a letter by **February 28, 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, 4th Floor
San Francisco, California 94102

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

Protests also should be sent by e-mail and facsimile to Mr. Jerry Royer, Energy Division, as shown above, and by U.S. mail to Mr. Royer at the above address.

The protest should be sent via both e-mail and facsimile to PG&E on the same date it is mailed or delivered to the Commission at the address shown below.

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

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

Notice

In accordance with Section III, Paragraph G, of General Order 96-A, a copy of this advice letter is being sent electronically and via U.S. mail to parties shown on the attached list, and the service lists below. Address changes should be directed to Rose de la Torre at RxDd@pge.com or (415) 973-4716. Advice letter filings can also be accessed electronically at:

<http://www.pge.com/tariffs>



Director - Regulatory Relations

Attachments

CALIFORNIA PUBLIC UTILITIES COMMISSION

ADVICE LETTER FILING SUMMARY ENERGY UTILITY

MUST BE COMPLETED BY UTILITY (Attach additional pages as needed)

Company name/CPUC Utility No. Pacific Gas and Electric Company (ID39G)

Utility type:

ELC GAS
 PLC HEAT WATER

Contact Person: Shilpa Ramaiya

Phone #: (415) 973- 3186

E-mail: srrd@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) #: **2701-G**

Subject of AL: Modify and Correct Gas Tariffs Implementing PG&E's Annual Gas True-up of Transportation Balancing Accounts (AGT)

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

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

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

Does AL replace a withdrawn or rejected AL? If so, identify the prior AL: N/A

Summarize differences between the AL and the prior withdrawn or rejected AL¹: _____

Resolution Required? Yes No

Requested effective date: **01/01/06**

No. of tariff sheets: 9

Estimated system annual revenue effect: (%): N/A

Estimated system average rate effect (%): N/A

When rates are affected by AL, include attachment in AL showing average rate effects on customer classes (residential, small commercial, large C/I, agricultural, lighting).

Tariff schedules affected: Preliminary Statement Parts B, C, K, and BF

Service affected and changes proposed¹: 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

Utility Info (including e-mail)

Attention: Tariff Unit

505 Van Ness Ave.,

San Francisco, CA 94102

jjr@cpuc.ca.gov and jnj@cpuc.ca.gov

¹ Discuss in AL if more space is needed.

**ATTACHMENT 1
Advice 2701-G**

| Cal P.U.C. Sheet No. | Title of Sheet | Cancelling Cal P.U.C. Sheet No. |
|---------------------------------|------------------------------------------------------------------------|--------------------------------------------|
| 23758-G | Preliminary Statement Part B--Default Tariff Rate Components | 23644-G |
| 23759-G | Preliminary Statement Part B (Cont.) | 23645-G |
| 23760-G | Preliminary Statement Part C--Gas Accounting Terms and Definitions | 23260-G |
| 23761-G | Preliminary Statement Part C (Cont.) | 23299-G |
| 23762-G | Preliminary Statement Part K--Enhanced Oil Recovery Account | 23272-G |
| 23763-G | Preliminary Statement Part BF--Gas Reimbursable Fees Balancing Account | 22095-G |
| 23764-G | Table of Contents -- Preliminary Statements | 23752-G |
| 23765-G | Table of Contents -- Preliminary Statements | 23753-G |
| 23766-G | Table of Contents -- Rate Schedules | 23755-G |



PRELIMINARY STATEMENT
(Continued)

B. DEFAULT TARIFF RATE COMPONENTS (\$/THERM) (Cont'd.)

NONCORE p. 1

| THERMS: | G-NT | G-NT—DISTRIBUTION | | | |
|-----------------------------------------------|----------------|-------------------|-------------------|--------------------|----------------------|
| | TRANSMISSION | SUMMER | | | |
| | | 0- 20,833 | 20,834- 49,999 | 50,000- 166,666 | 166,667- 249,999* |
| NCA | 0.00577 | 0.00157 (I) | 0.00157 (I) | 0.00157 (I) | 0.00157 (I) |
| GRC INTERIM ACCT | 0.00018 | 0.00342 (I) | 0.00342 (I) | 0.00342 (I) | 0.00342 (I) |
| CPUC FEE | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| EOR | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| CEE | 0.00001 | 0.00066 | 0.00066 | 0.00066 | 0.00066 |
| LOCAL TRANSMISSION (AT RISK) | 0.01344 | 0.01344 | 0.01344 | 0.01344 | 0.01344 |
| NONCORE DISTRIBUTION FIXED COST ACCOUNT | 0.00544 | 0.11127 (R) | 0.07264 (R) | 0.06657 (R) | 0.06393 (R) |
| TOTAL RATE | 0.02484 | 0.13036 | 0.09173 | 0.08566 | 0.08302 |

* Rate components for G-NT Distribution over 249,999 therms are the same as G-NT Transmission.

(Continued)



PRELIMINARY STATEMENT
(Continued)

B. DEFAULT TARIFF RATE COMPONENTS (\$/THERM) (Cont'd.)

NONCORE p. 2

| | G-NT BACKBONE | G-NT—DISTRIBUTION WINTER | | | |
|--------------------------------------------|------------------|-----------------------------|-------------------|--------------------|----------------------|
| | | 0- 20,833 | 20,834- 49,999 | 50,000- 166,666 | 166,667- 249,999* |
| THERMS: | | | | | |
| NCA | 0.00577 | 0.00157 (R) | 0.00157 (R) | 0.00157 (R) | 0.00157 (R) |
| GRC INTERIM ACCT | 0.00002 | 0.00342 (R) | 0.00342 (R) | 0.00342 (R) | 0.00342 (R) |
| CPUC FEE | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| EOR | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00000 |
| CEE | 0.00001 | 0.00066 | 0.00066 | 0.00066 | 0.00066 |
| LOCAL TRANSMISSION (AT RISK) | 0.00000 | 0.01344 | 0.01344 | 0.01344 | 0.01344 |
| NONCORE DISTRIBUTION FIXED COST ACCOUNT | 0.00063 | 0.14925 (I) | 0.09709 (I) | 0.08890 (I) | 0.08534 (I) |
| TOTAL RATE | 0.00643 | 0.16834 | 0.11618 | 0.10799 | 0.10443 |

* Rate components for G-NT Distribution over 249,999 therms are the same as G-NT Transmission.

(Continued)



PRELIMINARY STATEMENT
(Continued)

C. GAS ACCOUNTING TERMS AND DEFINITIONS (Cont'd.)

10. REVENUE REQUIREMENT (Cont'd.)

c. The Transportation Revenue Requirement includes the core and noncore GRC Distribution Base Revenue Amounts (with credits and adjustments)*, forecast expenses, and balancing and memorandum account balances, with interest, as listed below. These amounts are recovered through distribution rates and the Customer Class Charge.

- 1) GRC Distribution Base Revenue Amount (with credits and adjustments): This shall be the GRC Distribution Base Revenue amount, with credits and adjustments as shown in Section C.2. (D)
- 2) CPUC Reimbursement Fee Expense: This is the amount equal to the CPUC-adopted reimbursement rate, described in Preliminary Statement, Part O, multiplied by the total forecast period deliveries excluding interdepartmental, wholesale, interutility, and UEG deliveries. (T)
- 3) Core Fixed Cost Account (CFCA) Balance: This is the forecast revision date balance in the CFCA, described in Preliminary Statement, Part F, based on the latest recorded data available. (T)
- 4) Noncore Distribution Fixed Cost Account (NDFCA) Balance: This is the forecast revision-date balance in the NDFCA, described in Preliminary Statement Part BL, based on the latest recorded data available. (T)
- 5) Noncore Customer Class Charge Account (NCA) Balance: This is the forecast revision-date balance in the NCA, described in Preliminary Statement, Part J, based on the latest recorded data available. (T)
- 6) Enhanced Oil Recovery Account (EORA) Balance: This is the forecast revision-date balance in the EORA, described in Preliminary Statement, Part K, based on the latest recorded data available. (T)

(Continued)



PRELIMINARY STATEMENT
(Continued)

C. GAS ACCOUNTING TERMS AND DEFINITIONS (Cont'd.)

10. REVENUE REQUIREMENT (Cont'd.)

c. Transportation Revenue Requirement (Cont'd.)

- 7) Natural Gas Vehicle Balancing Account (NGVBA) Balance: This is the forecast revision-date balance in the NGVBA, described in Preliminary Statement, Part X, based on the latest recorded data available. (T)
- 8) Hazardous Substance Mechanism (HSM) Balance: This is the forecast revision-date balance in the HSM, as described in Preliminary Statement, Part AN, based on the latest recorded data available. (T)
- 9) Customer Energy Efficiency Incentive Account (CEEIA) Balance: This is the forecast revision-date balance in the CEEIA, as described in Preliminary Statement, Part Y, based on the latest recorded data available. (T)
- 10) Core Brokerage Fee Balancing Account (CBFA) Balance: This is the forecast revision-date balance in the CBFA described in Preliminary Statement, Part U, based on the latest recorded data available. (T)
- 11) Affiliate Transfer Fees Account (ATFA) Balance: This is the forecast revision-date balance in the ATFA described in Preliminary Statement Part Q, based on the latest recorded data available. (T)
- 12) Self-Generation Program Memorandum Account (SGIP) Balance: This is the forecast revision-date balance in the SGIP described in Preliminary Statement, Part AW, based on the latest recorded data available. (T)
- 13) Gas Reimbursable Fees Balancing Account (GRFBA) Balance: This is the forecast revision-date balance in the GRFBA described in Preliminary Statement Part BF, based on the latest recorded data available. (D)
(N)
|
(N)
- 14) Franchise Fees and Uncollectible Accounts Expense (F&U): The amount to be added for F&U shall be determined by multiplying the sum of Sections C.10.c.4.a through C.10.c.13, above, by the applicable F&U factor. (T)
(T)

(Continued)



PRELIMINARY STATEMENT
(Continued)

K. ENHANCED OIL RECOVERY ACCOUNT (EORA)

1. **PURPOSE:** The purpose of the EOR balancing account is to record actual EOR revenues for comparison with forecast EOR revenues. The balance in this account shall be incorporated into rates in the next Annual Gas True-up of Balancing Accounts.

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

2. **APPLICABILITY:** The EOR account balance applies to all transportation rate schedules and contracts subject to the jurisdiction of the California Public Utilities Commission (CPUC), except for those schedules and contracts specifically excluded by the CPUC.
3. **REVISION DATE:** Disposition of the balance in this account shall be determined in the Annual Gas True-up of Balancing Accounts advice filing, or as otherwise authorized by the Commission.
4. **FORECAST PERIOD:** The forecast test period will be as specified in the current Cost Allocation Proceeding.
5. **EORA RATES:** EORA rates are included in the effective rates set forth in each rate schedule (see Preliminary Statement, Part B), as applicable.
6. **ACCOUNTING PROCEDURE:** PG&E shall maintain this EOR account by making entries to this account at the end of each month as follows:
 - a. A debit entry equal to one-twelfth of the forecasted annual EOR revenue amount used to offset the revenue requirement in the most recent Cost Allocation Proceeding;
 - b. A credit entry equal to 95 percent of EOR transportation revenue. EOR transportation revenue shall equal revenue from EOR customers excluding the following:
 - 1) A floor rate of 1 cent per therm applied to all gas deliveries to EOR customers,
 - 2) Gas procurement revenue,
 - 3) Interutility costs, and
 - 4) Revenue from the rate component designed to amortize the balance in this account;
 - c. A credit entry equal to the revenue from the rate component designed to amortize the balance in this account;
 - d. A debit or credit entry, as appropriate, to transfer the balance or amounts to other regulatory accounts for rate recovery, upon approval by the Commission; and (N)
(N)
 - e. An entry equal to interest on the average of the balance in the account at the beginning of the month and the balance in the account after entries K.6.a. through K.6.d. above, at a rate equal to one-twelfth the interest rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15, or its successor. (T)



PRELIMINARY STATEMENT
 (Continued)

BF. GAS REIMBURSABLE FEES BALANCING ACCOUNT (GRFBA)

1. PURPOSE: The purpose of the GRFBA is to record and recover the gas portion of the amounts paid to the Commission for reimbursement of their professional fees and expenses incurred to be recovered within four years, pursuant to the Chapter 11 Settlement Agreement (SA) Paragraph 15 adopted in Decision 03-12-035.
2. APPLICABILITY: This GRFBA shall apply to all customer classes, except for those specifically excluded by the Commission.
3. REVISION DATE: Disposition of amounts in this account shall be determined in the Annual Gas True-Up of Balancing Accounts advice filing or as authorized by the Commission. (T)
(T)
4. RATES: The GRFBA does not currently have a rate component.
5. ACCOUNTING PROCEDURE: PG&E shall maintain the GRFBA by making entries to this account at the end of each month as follows:
 - a. A debit entry equal to the gas portion of the amounts paid to the Commission for reimbursement of their professional fees and expenses incurred, pursuant to the SA Paragraph 15.
 - b. A debit or credit entry, as appropriate, to transfer the balance or amounts to other regulatory accounts for rate recovery, upon approval by the Commission. (N)
(N)
 - c. A debit entry equal to interest on the average balance in the account at the beginning of the month and the balance after entries BF.5.a and BF.5.b above, at a rate equal to one-twelfth the interest rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15 or its successor. (T)
(T)



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| Part H | Not Being Used | | |
| Part I | Not Being Used | | |
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RATE SCHEDULES

RESIDENTIAL

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NONRESIDENTIAL

| | | |
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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
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 Bidg 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.
Childress, David A.
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
Dynegy Inc.
Ellison Schneider
Energy Law Group LLP
Energy Management Services, LLC
Enron Energy Services
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
Kaiser Cement Corp
Luce, Forward, Hamilton & Scripps
Manatt, Phelps & Phillips
Marcus, David
Masonite Corporation
Matthew V. Brady & Associates
Maynor, Donald H.
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
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
Tansev and 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