

STATE OF CALIFORNIA

ARNOLD SCHWARZENEGGER, Governor

PUBLIC UTILITIES COMMISSION

505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3298

Tel. No. (415) 703-1691



March 24, 2006

Advice Letter 2707-G

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

Subject: Revisions to PG&E's Gas Preliminary Statements to Correct Recovery of G-10 Procurement-Related Costs

Dear Ms de la Torre:

Advice Letter 2707-G is effective April 1, 2006. A copy of the advice letter is sent herewith for your records.

Sincerely,

Sean H. Gallagher
Director
Energy Division

REGULATORY RELATIONS	
Tariffs Section	
M Brown	D Poster
R Dela Torre	S Ramaiya
B Lam	
MAR 28 2006	
Records	
Return to	File
cc to	



Brian K. Cherry
Director
Regulatory Relations

77 Beale Street, Room 1087
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February 23, 2006

ADVICE 2707-G

(Pacific Gas and Electric Company U 39G)

Subject: Revisions to PG&E's Gas Preliminary Statements to Correct Recovery of G-10 Procurement-related Costs

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 listed on the enclosed Attachment I.

Purpose

The purpose of this filing is to revise PG&E's gas preliminary statements to appropriately reflect the allocation and recovery associated with the adopted procurement-related portion of PG&E's G-10 employee discount.¹ PG&E is revising its tariffs to correct the core allocation of the procurement-related G-10 discount recorded in the Preliminary Statement Part F - *Core Fixed Cost Account (CFCA)* and the recovery of the noncore allocation of the G-10 discount in Preliminary Statement Part J - *Noncore Customer Class Charge Account (NCA)*, as authorized by Gas Accord Decision (D.) 97-08-055.

As a result of the correction to the allocation of the core portion of the procurement related G-10 discount, PG&E's core gas customers' rates, beginning January 1, 2006, reflected a refund of \$20.1 million for amounts that had been previously collected from core customers.

Correct Core Allocation of Procurement-related G-10 Discount

In implementing its Annual Cost Allocation Proceeding D. 90-04-021, PG&E filed Advice 1611-G² showing for the first time in Preliminary Statement Part C the procurement portion of the Schedule G-10 discount along with other CPUC

¹ Schedule G-10 authorizes PG&E to reduce its residential gas rates for qualifying regular and pensioned utility employees by 25 percent.

² Advice 1611-G was filed September 13, 1990 and approved on November 1, 1990.

authorized allocation adjustments.³ In that approved filing, PG&E showed the allocation of the adopted procurement-related G-10 discount between core and noncore customers as an adjustment to its authorized base revenue amount. However, the tariff did not show an offsetting credit, or reduction to core, for the total amount of the procurement-related G-10 shortfall already reflected in the CFCA. This resulted in a net increase in the total adjusted base revenue amount, rather than no net change, and overstated the core portion of the adjusted base revenue that was then recorded in the CFCA. This treatment has continued in subsequent filings of Preliminary Statement Part C.

Although the prior filings were approved and the rates not subject to refund, PG&E elected to correct this error retroactively in September 2005 by recording a one-time reduction in the CFCA of \$20.1 million, including \$4.7 million of interest, and began returning this amount to core customers over 12 months beginning January 1, 2006.⁴ Additionally, PG&E is continuing to adjust the CFCA each month to correct for this error until the revised preliminary statements are approved by this advice letter.

Correct Recovery of Noncore Allocation of Procurement-related G-10 Discount

On June 16, 2005, the CPUC issued D. 05-06-029, in PG&E's Biennial Cost Allocation Proceeding that, among other things, adopted a revised forecast of the G-10 procurement-related discount. In compliance with D. 05-06-029, PG&E filed Advice 2646-G on June 23, 2005, to implement revisions to noncore customer rates effective July 1, 2005.⁵ In Advice 2646-G, PG&E established the Noncore Distribution Fixed Cost Account (NDFCA) to recover 75 percent of PG&E's authorized noncore base revenue requirement.⁶ In that advice letter, PG&E inadvertently included the noncore portion of the G-10 discount in the NDFCA, rather than continuing to recover these costs in the Noncore subaccount of the NCA, where PG&E has been authorized to recover 100 percent of these costs since March 1, 1998, pursuant to D.97-08-055.⁷

In this filing, PG&E proposes to revise its Preliminary Statements to recover the noncore allocation of the G-10 discount once again through the Noncore subaccount of the NCA. This filing will result in a slight increase to noncore customer class charges recovered through the NCA rate component and a

³ The procurement portion of the employee discount was first presented in Preliminary Statement Part C in section 13, entitled *Base Revenue Amount*, effective April 19, 1990. On January 1, 1992, PG&E's authorized Base Revenue Amount was moved to Preliminary Statement Part C, section 2.

⁴ The credit to the CFCA is reflected in the update of transportation balancing accounts included in rates effective January 1, 2006, as filed in PG&E's 2006 Annual Gas True-up (AGT) Advice 2678-G/G-A. The Commission approved the AGT January 24, 2006.

⁵ Advice 2646-G was approved on July 26, 2005.

⁶ Per D.05-06-029, PG&E's shareholders are at risk for recovery of 25% of the authorized noncore distribution base revenue.

⁷ The NCA was established in Advice 2064-G, implementing PG&E's Gas Accord D. 97-08-055.

corresponding decrease in the NDFCA rate component. Total transportation rates are not changed.

In addition, as part of its analysis, PG&E uncovered an error in its recovery of the noncore portion of the procurement-related employee discount from March 1998 through June 2005. During that time period, PG&E recorded the revenue to recover the noncore portion of the procurement-related employee discount in the NCA, as authorized, but did not record the corresponding costs in the balancing account. This resulted in PG&E not recovering \$4.2 million (excluding interest) of costs authorized to be recovered from noncore customers. PG&E is proposing to forego recovery of this amount from noncore customers.

Preliminary Statement Changes

Preliminary Statement Part B – Default Tariff Rate Components for Noncore Rate Schedules—Upon approval of this advice letter, PG&E will revise its Preliminary Statement Part B to move the G-10 amount included in noncore rates from the NDFCA rate component to the NCA-Noncore rate component.

Preliminary Statement Part C – Gas Accounting Terms & Definitions—In order to appropriately reflect the allocation of the G-10 discount, two lines are shown in the “BCAP Allocation Adjustment and Credits to Base” section. A line, “G-10 Procurement-related Employee Discount,” has been added to show a credit to core for the total G-10 discount. The existing line showing the allocation of the total amount between core and noncore customers has been renamed, “G-10 Procurement-related Employee Discount Allocation.”

Preliminary Statement Part J – Noncore Customer Class Charge Account (NCA)—PG&E is adding a separate entry to the Noncore subaccount of the NCA to record the procurement-related G-10 discount allocated to noncore customers to clarify the accounting treatment for this cost.

Preliminary Statement Part BL – Noncore Distribution Fixed Cost Account (NDFCA)—The cost of the procurement portion of the G-10 discount is removed from this account by recording the authorized GRC base revenue amount in this balancing account, rather than the authorized GRC base revenue amount (with credits and adjustments), shown on Preliminary Statement C.2.

Effective Date

PG&E requests that this advice letter be effective **April 1, 2006**, and approved by **March 25, 2006**, which is the regular 30 days notice period from the date of this filing. If this advice letter is not approved effective April 1, 2006, PG&E requests an effective date of the first day of the month following approval of this filing to correspond with PG&E’s monthly regulatory accounting.

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 **March 15, 2006**. Protests should be mailed to:

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

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

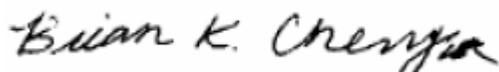
Pacific Gas and Electric Company
Attention: Brian Cherry
Director, Regulatory Relations
77 Beale Street, Mail Code B10C
P.O. Box 770000
San Francisco, California 94177

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

Notice

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

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



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 U39M

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) #: **2707-G**

Subject of AL: Revisions to PG&E's Gas Preliminary Statements to Correct Recovery of G-10 Procurement-related Costs

Keywords (choose from CPUC listing): Core, Noncore, Credit

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 AL¹: _____

Resolution Required? Yes No

Requested effective date: **4-1-2006**

No. of tariff sheets: 6

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 Part C – Gas Accounting Terms and Definitions, Part J – Noncore Customer Class Charge Account, and Part BL – Noncore Distribution Fixed Cost Account

Service affected and changes proposed¹: See advice letter

Pending advice letters that revise the same tariff sheets: Advice 2705-G

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 2707-G**

Cal P.U.C. Sheet No.	Title of Sheet	Cancelling Cal P.U.C. Sheet No.
23789-G	Preliminary Statement Part C--Gas Accounting Terms and Definitions	23674-G
23790-G	Preliminary Statement Part J--Noncore Customer Class Charge Account	23710-G
23791-G	Preliminary Statement Part BL--Noncore Distribution Fixed Cost Account	23711-G
23792-G	Table of Contents -- Preliminary Statements	23783-G
23793-G	Table of Contents -- Preliminary Statements	23784-G
23794-G	Table of Contents -- Rate Schedules	23785-G



PRELIMINARY STATEMENT
(Continued)

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

2. BASE REVENUE AND AUTHORIZED FUNDING AMOUNTS: (Cont'd.)

Amount (\$000)

Description	Core	Noncore	Unbundled	Total
GRC BASE REVENUES (1):				
Authorized GRC Distribution Base Revenue	-	-		999,853
Pension Contribution	-	-		43,338
Less: Other Operating Revenue	-	-		(16,300)
Authorized GRC Distribution Base Revenues in Rates	993,288	33,603		1,026,891
BCAP ALLOCATION ADJUSTMENTS AND CREDITS TO BASE:				
G-10 Procurement-Related Employee Discount	(4,505)			(4,505) (N)
G-10 Procurement-Related Employee Discount Allocation	1,888	2,617		4,505 (T)
EOR Revenue	0	0		0
Core Brokerage Fee	(8,982)	0		(8,982)
GRC DISTRIBUTION BASE REVENUE WITH ADJUSTMENTS AND CREDITS	981,689 (R)	36,220		1,017,909 (R)
GAS ACCORD REVENUE REQUIREMENT				
Local Transmission	94,914	40,614		135,528
Customer Access Charge – Transmission		5,072		5,072
Storage (2)	42,991		7,598	50,589
Backbone Transmission (2)	77,419		79,922	157,341
L401 (PEP)			86,924	86,924
GAS ACCORD REVENUE REQUIREMENT	215,324	45,686	174,444	435,454
PUBLIC PURPOSE PROGRAM AUTHORIZED FUNDING (excludes CARE Shortfall(3)):				
Energy Efficiency				35,035
Low Income Energy Efficiency				16,959
Research, Development and Demonstration				6,385
BOE/CPUC Admin. Fee				178
CARE Administrative Expense				2,610
PUBLIC PURPOSE PROGRAM AUTHORIZED FUNDING				61,167

- (1) The GRC Distribution Base Revenue includes Distribution Base Revenue adopted in the General Rate Case and allocated to core and noncore Customers in Cost Allocation Proceedings, as shown in Part C.3.a. The authorized GRC amount includes the distribution base revenue approved effective January 1, 2003, in D.04-05-055, Cost of Capital adjustments authorized in D.05-12-043, effective January 1, 2006, and attrition adjustment amounts approved effective January 1, 2006, in Advice Letter 2667-G/2722-E.
- (2) The Gas Accord III D.04-12-050 adopted revenue requirements effective January 1, 2005, include an adjustment for Cost of Capital authorized in D.04-12-047. Storage revenues allocated to load balancing are included in unbundled transmission rates.
- (3) The Public Purpose Program authorized funding includes LIEE program funding adopted in D.05-12-026, Energy Efficiency program funding adopted in D.05-09-043, CARE annual administration budget adopted in D.05-12-026, and BOE and CPUC administrative fees and the exclusion of Franchise Fees and Uncollectible Accounts Expense, per D.04-08-010.

(Continued)



PRELIMINARY STATEMENT
(Continued)

J. NONCORE CUSTOMER CLASS CHARGE ACCOUNT (NCA) (Cont'd.)

6. ACCOUNTING PROCEDURE: (Cont'd.)

a. Noncore Subaccount

The following entries will be made to this subaccount each month, or as applicable:

- 1) a debit entry equal to one-twelfth of the noncore portion of the procurement-related 10 employee discount allocation shown on Preliminary Statement Part C.2; (N)
(N)
- 2) a debit entry equal to the noncore portion of intervenor compensation and any other expense adopted by the CPUC as a cost to be included in this subaccount; (T)
- 3) a credit entry equal to the NCA-Noncore revenue, excluding the allowance for Franchise Fees and Uncollectible Accounts Expense (F&U); (T)
- 4) an debit or credit entry, as appropriate, to record the transfer of amounts from other accounts to this subaccount for recovery in rates, upon approval by the CPUC; (T)
- 5) an entry equal to 29.97 percent of the local transmission revenue shortfall or over-recovery resulting from a change in customers qualifying for backbone-level end-use service, and associated throughput reduction or increase, as applicable; and (T)
- 6) an entry equal to interest on the average of the balance in the subaccount at the beginning of the month and the balance after entries from J.6.a.1 through J.6.a.5, above, 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. (T)

b. Interim Relief and Distribution Subaccount

The following entries will be made to this subaccount each month, or as applicable:

- 1) a one-time entry equal to the noncore distribution portion of the gas revenue requirement adopted in GRC Decision 04-05-055, from January 1, 2003 to the implementation date, including interest, and excluding the allowance for F&U;
- 2) an entry equal to any other amounts adopted by the CPUC to be included in this subaccount;
- 3) a credit equal to the NCA-Interim Relief and Distribution revenue, excluding the allowance for F&U;
- 4) a debit or credit entry, as appropriate, to record the transfer of amounts from other accounts to this subaccount for recovery in rates, upon approval by the CPUC; and
- 5) 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 J.6.b.1 through J.6.b.4, above, at a rate equal to one-twelfth the interest rate of the three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15, or its successor.



PRELIMINARY STATEMENT

BL. NONCORE DISTRIBUTION FIXED COST ACCOUNT (NDFCA)

1. **PURPOSE:** The purpose of the NDFCA is to recover 75 percent of the noncore distribution base revenue requirement with PG&E's risk for noncore gas distribution throughput set at 25 percent of revenues as authorized in D.05-06-029. This account recovers 75 percent of the distribution base revenue adopted in PG&E's General Rate Case (GRC), including Annual Attrition Adjustments, and the Cost of Capital Proceedings, that are allocated to noncore transportation customers based on the distribution base revenue allocation adopted in the Cost Allocation Proceeding. The balance in this account will be transferred to another regulatory account to be recovered 100 percent in noncore distribution rates in the 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. Refer to Section C.3 for the cost allocation factors used to determine the noncore portion of distribution costs recovered in this account.

2. **APPLICABILITY:** The NDFCA applies to all noncore transportation rate schedules and contracts subject to the jurisdiction of the 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. **NDFCA RATES:** NDFCA 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 make the following entries to this NDFCA at the end of each month, or as applicable:
 - a. a debit entry equal to 75 percent of one-twelfth of the noncore portion of the authorized GRC base revenue amount, excluding the allowance for Franchise Fees and Uncollectible Accounts Expense (F&U);
 - b. a credit entry equal to 75 percent of the NDFCA revenue, excluding the allowance for F&U;
 - c. a debit or credit entry, as appropriate, to transfer the balance to the Interim Relief and Distribution Subaccount of the Noncore Customer Class Charge Account, or other regulatory account for 100 percent rate recovery, upon approval by the Commission;
 - d. a debit or credit entry equal to any expense adopted by the CPUC as a cost to be recovered in this account; and
 - 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 BL.6.a through BL.6.d, above, at a rate equal to one-twelfth the interest rate of the three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15, or its successor.

(T)

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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 & Eisesser
Anderson Donovan & Poole P.C.
Applied Power Technologies
APS Energy Services Co Inc
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Avista Corp
Barkovich & Yap, Inc.
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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.
Childress, David A.
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City of Healdsburg
City of Palo Alto
City of Redding
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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
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Dutcher, John
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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