

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
Mail Code B10C
Pacific Gas and Electric Company
P.O. Box 770000
San Francisco, CA 94177

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Internal: 223.4977
Fax: 415.973.7226
Internet: BKC7@pge.com

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 and 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 of the Vice President.

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 AL¹:

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 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

Attention: Tariff Unit

505 Van Ness Ave.,

San Francisco, CA 94102

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

Utility Info (including e-mail)

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

¹ Discuss in AL if more space is needed.

**ATTACHMENT 1
Advice 2771-G**

Cal P.U.C. Sheet No.	Title of Sheet	Cancelling Cal P.U.C. Sheet No.
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**

Cal P.U.C. Sheet No.	Title of Sheet	Cancelling Cal P.U.C. Sheet No.
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.

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RATE SCHEDULES

RESIDENTIAL

<u>SCHEDULE</u>	<u>TITLE OF SHEET</u>	<u>CAL P.U.C. SHEET NO.</u>	
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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	
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(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:
 - (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)

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.

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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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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

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Advice Letter No. 2771-G/2918-E
 Decision No.

Issued by
Brian K. Cherry
 Vice President
 Regulatory Relations

Date Filed October 18, 2006
 Effective _____
 Resolution No. _____

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

ABAG Power Pool
Accent Energy
Aglet Consumer Alliance
Agnews Developmental Center
Ahmed, Ali
Alcantar & Elsesser
Ancillary Services Coalition
Anderson Donovan & Poole P.C.
Applied Power Technologies
APS Energy Services Co Inc
Arter & Hadden LLP
Avista Corp
Barkovich & Yap, Inc.
BART
Bartle Wells Associates
Blue Ridge Gas
Bohannon Development Co
BP Energy Company
Braun & Associates
C & H Sugar Co.
CA Bldg Industry Association
CA Cotton Ginners & Growers Assoc.
CA League of Food Processors
CA Water Service Group
California Energy Commission
California Farm Bureau Federation
California Gas Acquisition Svcs
California ISO
Calpine
Calpine Corp
Calpine Gilroy Cogen
Cambridge Energy Research Assoc
Cameron McKenna
Cardinal Cogen
Cellnet Data Systems
Chevron Texaco
Chevron USA Production Co.
City of Glendale
City of Healdsburg
City of Palo Alto
City of Redding
CLECA Law Office
Commerce Energy
Constellation New Energy
CPUC
Cross Border Inc
Crossborder Inc
CSC Energy Services
Davis, Wright, Tremaine LLP
Defense Fuel Support Center
Department of the Army
Department of Water & Power City
DGS Natural Gas Services

Douglass & Liddell
Downey, Brand, Seymour & Rohwer
Duke Energy
Duke Energy North America
Duncan, Virgil E.
Dutcher, John
Dynergy Inc.
Ellison Schneider
Energy Law Group LLP
Energy Management Services, LLC
Exelon Energy Ohio, Inc
Exeter Associates
Foster Farms
Foster, Wheeler, Martinez
Franciscan Mobilehome
Future Resources Associates, Inc
G. A. Krause & Assoc
Gas Transmission Northwest Corporation
GLJ Energy Publications
Goodin, MacBride, Squeri, Schlotz &
Hanna & Morton
Heeg, Peggy A.
Hitachi Global Storage Technologies
Hogan Manufacturing, Inc
House, Lon
Imperial Irrigation District
Integrated Utility Consulting Group
International Power Technology
Interstate Gas Services, Inc.
IUCG/Sunshine Design LLC
J. R. Wood, Inc
JTM, Inc
Luce, Forward, Hamilton & Scripps
Manatt, Phelps & Phillips
Marcus, David
Matthew V. Brady & Associates
Maynor, Donald H.
MBMC, Inc.
McKenzie & Assoc
McKenzie & Associates
Meek, Daniel W.
Mirant California, LLC
Modesto Irrigation Dist
Morrison & Foerster
Morse Richard Weisenmiller & Assoc.
Navigant Consulting
New United Motor Mfg, Inc
Norris & Wong Associates
North Coast Solar Resources
Northern California Power Agency
Office of Energy Assessments
OnGrid Solar
Palo Alto Muni Utilities

PG&E National Energy Group
Pinnacle CNG Company
PITCO
Plurimi, Inc.
PPL EnergyPlus, LLC
Praxair, Inc.
Price, Roy
Product Development Dept
R. M. Hairston & Company
R. W. Beck & Associates
Recon Research
Regional Cogeneration Service
RMC Lonestar
Sacramento Municipal Utility District
SCD Energy Solutions
Seattle City Light
Sempra
Sempra Energy
Sequoia Union HS Dist
SESCO
Sierra Pacific Power Company
Silicon Valley Power
Smurfit Stone Container Corp
Southern California Edison
SPURR
St. Paul Assoc
Stanford University
Sutherland, Asbill & Brennan
Tabors Caramanis & Associates
Tecogen, Inc
TFS Energy
Transcanada
Turlock Irrigation District
U S Borax, Inc
United Cogen Inc.
URM Groups
Utility Cost Management LLC
Utility Resource Network
Wellhead Electric Company
Western Hub Properties, LLC
White & Case
WMA