

PUBLIC UTILITIES COMMISSION

505 VAN NESS AVENUE  
SAN FRANCISCO, CA 94102-3298

Tel. No. (415) 703-1691



December 29, 2006

Advice Letter 2774-G

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

Subject: Revisions to Purchased Gas Account to include Hedging Transactions as approved  
in D. 06-08-027

Dear Ms. de la Torre:

Advice Letter 2774-G is effective November 24, 2006. A copy of the advice letter is returned  
herewith for your records.

Sincerely,m

Sean H. Gallagher, Director  
Energy Division

<b>REGULATORY RELATIONS</b>	
Tariffs Section	
M Brown	D Poster
R Dela Torre	S Ramaiya
B Lam	
JAN 19 2007	
Records	
Return to	File
cc to	



**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

415.973.4977  
Internal: 223.4977  
Fax: 415.973.7226  
Internet: BKC7@pge.com

October 25, 2006

**Advice 2774-G**

(Pacific Gas and Electric Company ID U 39 G)

Public Utilities Commission of the State of California

**Subject: Revisions to Purchased Gas Account to Include Hedging  
Transactions As Approved in Decision 06-08-027**

Pacific Gas and Electric Company (PG&E) hereby submits for filing to the California Public Utilities Commission (CPUC or Commission) 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 *Gas Preliminary Statement D – Purchased Gas Account (PGA)* and related tariffs in compliance with Ordering Paragraph (OP) 3.b. of Decision (D.) 06-08-027. PG&E files the attached tariff revisions to modify language so that PG&E's tariffs will include the hedging transactions associated with its gas hedging plan for Winter 2006-2007 approved in D. 06-08-027.

**Background**

On August 24, 2006, the Commission issued D. 06-08-027, which approved PG&E's petition requesting the Commission to modify D. 04-01-047 and D. 05-10-015 related to hedging for PG&E's core procurement gas purchases. The requested modifications allow PG&E to undertake hedging of its natural gas portfolio for the Winter of 2006-2007, outside of the Core Procurement Incentive Mechanism (CPIM). In D. 06-08-027, OP 3.b states:

The costs associated with the approved supplemental hedges placed under PG&E's Petition for Further Modification of D.04-01-047 and for Modification of D.05-10-015, filed May 5, 2006, including costs for hedging already entered into by PG&E for 2006-2007 winter season as of the date of this order, shall be paid by PG&E's core procurement customers and included in PG&E's monthly core procurement rates. PG&E shall modify its existing

Emergency Core Gas Hedging subaccount in the Purchased Gas Account (PGA) to track these costs, and such costs shall flow directly to PG&E's core procurement customers.

To comply with the above order, the existing Emergency Core Gas Hedging subaccount of the PGA, which was established to record the hedging costs and payouts associated with the Emergency Core Gas Hedging Plan approved in D. 05-10-015, needs to be modified. The proposed modifications will include language to indicate that hedging transactions approved in D. 06-08-027 will also be recorded in the Emergency Core Gas Hedging subaccount of the PGA. Other minor modifications are also proposed to the PGA for clarification and consistency.

### **Preliminary Statement Changes**

*Gas Preliminary Statement C – Gas Accounting Terms and Definitions, Part C.7 – Gas Supply Portfolio and Part C.14 - CPIM*, are revised to include reference to the gas hedging plan for Winter 2006-2007 approved in D. 06-08-027.

*Gas Preliminary Statement D – Purchased Gas Account – PG&E*, revises the Emergency Core Gas Hedging Plan Subaccount to include language for tracking hedging transactions associated with the gas hedging plan for Winter 2006-2007 pursuant to OP 3.b of D. 06-08-027.

### **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 **November 14, 2006**. Protests should be mailed to:

CPUC Energy Division  
Tariff Files, Room 4005  
DMS Branch  
505 Van Ness Avenue  
San Francisco, California 94102

Facsimile: (415) 703-2200  
E-mail: [jjj@cpuc.ca.gov](mailto: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:

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](mailto:PGETariffs@pge.com)

### **Effective Date**

PG&E requests that this advice filing become effective on regular notice, **November 24, 2006**, which is 30 calendar days after the date of filing.

### **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 and the parties on the service lists for R.04-01-025 and R.02-06-041. 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>



Vice President, Regulatory Relations

cc: Sean Gallagher, Director of Energy Division  
David Effross, Energy Division  
Mark Pocta, Division of Ratepayer Advocates  
Jacqueline Greig, Division of Ratepayer Advocates  
Service Lists for R.04-01-025 and R.02-06-041

# 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) #: **2774-G**

Subject of AL: Revisions to Purchased Gas Account to Include Hedging Transactions As Approved in Decision 06 08 027

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: **11-24-06**

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 Statements C and D

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 2774-G**

<b>Cal P.U.C. Sheet No.</b>	<b>Title of Sheet</b>	<b>Cancelling Cal P.U.C. Sheet No.</b>
24430-G	Preliminary Statement Part C--Gas Accounting Terms and Definitions	23511-G
24431-G	Preliminary Statement Part C (Cont.)	23300-G
24432-G	Preliminary Statement Part C (Cont.)	23512-G
24433-G	Preliminary Statement Part D--Purchased Gas Account	23593-G
24434-G	Preliminary Statement Part D (Cont.)	23514-G
24435-G	Preliminary Statement Part D (Cont.)	23515-G
24436-G	Table of Contents -- Preliminary Statements	24038-G
24437-G	Table of Contents -- Rate Schedules	24306-G



PRELIMINARY STATEMENT  
(Continued)

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

- 6. FRANCHISE FEES AND UNCOLLECTIBLE ACCOUNTS EXPENSE (F&U): F&U refers to that portion of rates designed to recover PG&E's authorized expenses for both the use of public rights-of-way (franchise fees) and bad debts (uncollectible accounts expense). Rates for retail customers include a component for F&U, as determined in PG&E's 2003 General Rate Case Decision 04-05-055. Rates for wholesale customers include a component for the franchise fees only, per Decision 87-12-039. Rates for UEG and cogeneration include uncollectibles expense and a reduced component for franchise fees.

The F&U factor is equal to.....1.01179

- 7. GAS SUPPLY PORTFOLIO: This portfolio includes the cost of gas procured by PG&E for its Core Portfolio (Core Procurement) customers. The costs and payouts for hedge instruments transacted under the core gas hedging plans, as approved in Decision 05-10-015 (effective October 6, 2005) and Decision 06-08-027 (effective August 24, 2006) are included in the Gas Supply Portfolio, but are tracked separately. Gas Supply Portfolio costs are recovered through the Procurement Revenue Requirement described in Section C.10.d.

(T)  
|  
(T)

Costs incurred for the portfolio include the cost of volumetric transportation, incremental pipeline capacity costs, imbalance transactions, hub services, incremental storage services, voluntary diversions, and emergency flow order (EFO) and operational flow order (OFO) charges and other portfolio-related services. These costs may be offset by revenue or gains from risk management tools such as derivative financial instruments (net of transaction costs), and other gas sales. Other transactions such as net revenue from imbalance transactions and byproducts extraction, expenses/losses from risk management tools, and pre-payments and credit and collateral payments, including all associated fees for gas procurement purchases, transportation, and related services, are included in the portfolio.

The net cost of the "flowing supply" is the result of the transactions listed above. This portfolio also includes gas withdrawn from storage and excludes gas injected into storage for Core Procurement customers using the core storage reservation.

(Continued)



PRELIMINARY STATEMENT  
(Continued)

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

10. REVENUE REQUIREMENT (Cont'd.)

- d. Procurement Revenue Requirement includes the cost of gas from the Gas Supply Portfolio, pipeline capacity costs, intrastate transmission costs, the forecast revision-date balance in the Purchased Gas Account, and other procurement balancing accounts, the brokerage fee and core storage revenue requirements, plus F&U, as applicable. (T)
- 1) Procurement Cost of Gas (Sales Only): The Procurement Cost of Gas is determined by multiplying the forecast core sales volume by the Weighted Average Cost of Gas (WACOG).
  - 2) Procurement Cost of Gas (Shrinkage only): This cost-of-gas component shall be determined by multiplying the forecast shrinkage (LUAF & GDU) quantities for core procurement and core subscription customers by the weighted average cost of gas (WACOG). Customers who procure their own supplies are not responsible for this cost component; rather, they deliver shrinkage in-kind.
  - 3) Pipeline Demand Charges: Pipeline Demand Charges include fixed demand and capacity charges from Canadian and FERC-regulated interstate pipelines.
  - 4) Intrastate Transmission Charges: Intrastate Transmission Charges include capacity charges reserved for Core Portfolio customers on PG&E's Backbone Transmission System at the Modified Fixed Variable (MFV) tariff rate for core customers.
  - 5) Carrying Cost on Non-Cycled Gas in Storage: The Carrying Cost on Non-Cycled Gas in Storage shall be determined by multiplying the forecast value of gas in storage during this forecast period, excluding gas owned by third parties, by the current interest rate on three-month Commercial Paper, as reported in the Federal Reserve Statistical Release, H.15, or its successor.
  - 6) Carrying Cost on Cycled Gas in Storage: The Carrying Cost on Cycled Gas in Storage shall be determined by multiplying the forecast value of gas in storage during this forecast period, excluding gas owned by third parties, by the current interest rate on three-month Commercial Paper, as reported in the Federal Reserve Statistical Release, H.15, or its successor.
  - 7) Purchased Gas Account (PGA): The revenue requirement will include the forecast revision-date balance in the PGA, described in Preliminary Statement, Part D, based on the latest recorded data available.
  - 8) Core Pipeline Demand Charge Account (CPDCA): The revenue requirement will include the forecast revision-date balance in the CPDCA, described in Preliminary Statement, Part AE, based on the latest recorded data available.

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PRELIMINARY STATEMENT  
(Continued)

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

14. CORE PROCUREMENT INCENTIVE MECHANISM: The Core Procurement Incentive Mechanism (CPIM) is designed to replace traditional reasonableness reviews for Gas Procurement Costs as defined in C.10, above. PG&E will report its procurement activities monthly to the CPUC's Energy Division and Division of Ratepayer Advocates (DRA) and will file an annual report outlining cost savings, reward or penalties under the CPIM. Incentive rewards and penalties are calculated annually and, upon Commission approval, will be recorded in the Core Subaccount of the Purchased Gas Account (PGA). For the 2004-2005 CPIM (Year 12), PG&E will forego any shareholder award in accordance with Ordering Paragraph 5 of Decision 05-10-015. (T)

Decision 97-08-055 adopted a CPIM mechanism for Post-1997 performance as filed in Application 96-08-043, and as affirmed in Decision 03-12-061, and as modified by Decision 04-01-047. The modifications adopted in Decision 04-01-047 are effective for the CPIM year starting November 1, 2002. The CPIM will continue until either DRA or PG&E proposes modifications and those modifications are approved by the CPUC. No costs and payouts for hedge instruments pursuant to Decision 05-10-015 (effective October 6, 2005) and Decision 06-08-027 (effective August 24, 2006) are included in the CPIM. (T)

The CPIM provides PG&E with a direct financial incentive to procure core gas and transportation services at the lowest reasonable cost by calculating rewards or penalties through comparing actual procurement costs to an aggregate market-based benchmark. (T)

The CPIM establishes both a standard benchmark, which applies to purchasing activities occurring under most operating and temperature conditions, and an alternate benchmark which applies only under extraordinary circumstances requiring economic and/or physical diversions of supplies and transportation resources held by other shippers on the interstate and intrastate transmission system. (T)

The CPIM standard benchmark is made up of three components: (1) the fixed transportation cost component, which includes both interstate and intrastate capacity reservation costs; (2) the variable cost component, which covers commodity costs and volumetric transportation costs; and (3) a storage cost component. (T)

The commodity and capacity benchmark components are calculated daily. At the end of each 12-month period, the daily benchmark components are added together to form a single annual benchmark budget. Actual incurred costs are compared to the benchmark. If actual gas commodity and capacity costs fall within a range (tolerance band) around the benchmark, costs are deemed reasonable, and are fully recoverable from ratepayers. If actual costs fall below the tolerance band, the savings (the difference between the lower limit of the tolerance band and actual recorded costs) are shared between ratepayers and shareholders according to the following procedure:

- a) 75 percent to ratepayers and 25 percent to shareholders; and
- b) In addition, annual PG&E shareholder awards are capped at the lower of 1.5 percent of the total annual gas commodity costs, or \$25 million.

Ratepayers and shareholders share equally any costs in excess of the upper limit of the tolerance band.

An alternate benchmark can be invoked by PG&E under certain extraordinary circumstances requiring economic and/or mandatory diversions of gas and transmission resources held by other shippers. All voluntary and involuntary diversion costs are compared to the highest value of the daily PG&E Citygate index range. There is no tolerance band for the alternate benchmark, and actual costs savings or overruns, relative to the benchmark, are shared 95 percent by ratepayers and 5 percent by shareholders.



PRELIMINARY STATEMENT  
(Continued)

D. PURCHASED GAS ACCOUNT (PGA)

- 1. PURPOSE: The purpose of the PGA is to record the cost associated with gas purchased for the Gas Supply Portfolio and revenues from the sale of that gas. The balance in the core sub-accounts will be incorporated into monthly core procurement rates.

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

- 2. APPLICABILITY: The PGA balance applies to all gas procurement 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: The revision date applicable to the PGA rate shall coincide with the monthly core procurement rate change or at other times, as ordered by the CPUC.
- 4. FORECAST PERIOD: The forecast test period will be as specified in the current Cost Allocation Proceeding.
- 5. PGA RATES: PGA Rates are included in the effective procurement rates set forth in each procurement rate schedule (see Preliminary Statement, Part B), as applicable.
- 6. ACCOUNTING PROCEDURE: The PGA consists of the following subaccounts:

The "Core Subaccount" records the cost of gas procured for sale to core customers and revenues from the sales to core customers of that gas. (See Preliminary Statement Part C.7.)

The "Core Shrinkage Subaccount" records core shrinkage costs and shrinkage revenues from core procurement customers.

The "Emergency Core Gas Hedging Plan Subaccount" records revenues from core procurement customers, and cost and payouts for hedge instruments transacted under the core gas hedging plans pursuant to Decision (D.) 05-10-015 (effective October 6, 2005) and D. 06-08-027 (effective August 24, 2006).

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The "Winter Gas Savings Program Procurement Subaccount" recovers procurement related rebates from all residential and small commercial customers. The 10/20 Winter Gas Savings Program (WGSP) is designed to encourage conservation by providing a 20 percent rebate to customers (paid out in April and May 2006) who achieve a minimum of 10 percent reduction in their cumulative gas usage during the January – March 2006 billing period.

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PRELIMINARY STATEMENT  
(Continued)

D. PURCHASED GAS ACCOUNT (PGA) (Cont'd.)

6. ACCOUNTING PROCEDURE: (Cont'd.)

PG&E shall maintain the PGA by making entries to the subaccounts as follows:

a. Core Subaccount

The following entries will be made to this subaccount each month:

- 1) A debit entry equal to the core portion of the recorded gas costs in the Gas Supply Portfolio during the month. The "core portion" is defined as the total cost of flowing supply during the month, (a) less the cost of gas injected into storage, (b) plus the cost of gas withdrawn from storage, (c) less the cost of gas sold to customers with negative imbalances under Schedule G-BAL during the Schedule G-BAL Transition Period;
- 2) A debit entry equal to the involuntary diversion usage charges incurred by the core;
- 3) A debit entry equal to the carrying costs on cycled gas in storage;
- 4) An annual debit or credit entry equal to the core portion of the cost or benefit resulting from the CPIM;
- 5) An entry as needed to transfer the amount recovered in rates associated with the core gas hedging plans approved in D. 05-10-015 and D. 06-08-027, and pursuant to the monthly core gas procurement rate change advice letter, to the Emergency Core Gas Hedging subaccount of the PGA; (T)  
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(T)
- 6) A credit entry equal to the Procurement Charge revenues from the sale of gas to core procurement customers delivered during the month, excluding the allowance for Franchise Fees and Uncollectible Accounts Expense (F&U);
- 7) A credit entry equal to the core procurement portion of the consideration received by PG&E for core gas customers from the El Paso Natural Gas Company (El Paso) Settlement approved by the FERC. Pursuant to CPUC Decision 03-10-087, the amount credited to this subaccount will be the upfront cash and the subsequent payments by El Paso for PG&E's core gas customers. The upfront cash amount recorded to this subaccount is net of the net present value of the amount allocated to core aggregation, wholesale, and core subscription customers, as approved by the CPUC; and
- 8) A debit or credit entry, as appropriate, to record the transfer of amounts from other accounts or subaccounts to this subaccount for recovery in rates; and (N)  
(N)
- 9) An entry equal to the interest on the average of the balance in the subaccount at the beginning of the month and the balance in the subaccount after entries from D.6.a.1 through D.6.a.8 are made, 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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PRELIMINARY STATEMENT  
(Continued)

D. PURCHASED GAS ACCOUNT (PGA) (Cont'd.)

6. ACCOUNTING PROCEDURE: (Cont'd.)

b. Core Shrinkage Subaccount

The following entries will be made to this account each month:

- 1) a debit entry equal to the core portion of the recorded purchased gas cost for shrinkage;
- 2) a credit entry equal to the shrinkage revenue from core customers during the month, excluding the allowance for F&U; and
- 3) an entry equal to the interest on the average of the balance in the subaccount at the beginning of the month and the balance in the subaccount after entries from D.6.b.1. and D.6.b.2, 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.

c. Emergency Core Gas Hedging Plan Subaccount

The following entries will be made to this account each month as needed:

- 1) a debit entry equal to the costs of any hedge instruments under the core gas hedging plans approved in D. 05-10-015 and D. 06-08-027; (T)
- 2) a debit or credit entry to transfer the amount recovered in rates associated with the core gas hedging plans approved in D. 05-10-015 and D. 06-08-027, and pursuant to the monthly core gas procurement rate change advice letter, from the Core subaccount of the PGA; (T)
- 3) a credit entry equal to the payouts associated with any hedge instruments under the core gas hedging plans approved in D. 05-10-015 and D. 06-08-027; (T)
- 4) a debit or credit entry to transfer any remaining balance in this subaccount to the Core subaccount of the PGA upon termination of this subaccount; and (T)
- 5) an entry equal to the interest on the average of the balance in the subaccount at the beginning of the month and the balance in the subaccount after entries from D.6.c.1 through D.6.c.4, 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.



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Part F	Core Fixed Cost Account .....	23353,23354,23780-G
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RATE SCHEDULES

RESIDENTIAL

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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  
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