

PUBLIC UTILITIES COMMISSION

505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3298



October 5, 2007

Advice Letter 2862-G/3117-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: Elimination of Obsolete Balancing Accounts

Dear Mr. Cherry:

Advice Letter 2862-G/3117-E is effective October 7, 2007.

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

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

415.973.4977
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September 7, 2007

Advice 2862-G/3117-E

(Pacific Gas and Electric Company ID U 39 M)

Public Utilities Commission of the State of California

Subject: Elimination of Obsolete Balancing Accounts

Pacific Gas and Electric Company (PG&E) hereby submits for filing revisions to its gas and electric tariffs. The affected tariff sheets are listed on the enclosed Attachment I.

Purpose

This filing proposes to eliminate regulatory accounts which are inactive or no longer have any activity other than interest and are not anticipated to record any future activity or adjustments. For those regulatory accounts that should be eliminated that have existing balances, the balances are minimal and will either be written off or transferred to other regulatory accounts, as described below.

Proposed Electric Accounts to be Eliminated

PG&E proposes to clean-up its Preliminary Statements for regulatory accounts or portions thereof that are inactive or no longer required. This will prevent customer confusion regarding these regulatory account mechanisms. PG&E proposes that the following regulatory accounts be eliminated or modified and the disposition of any remaining or residual balance, if any, be handled as described below:

Electric Preliminary Statement Part Q - Competition Transition Charge Responsibility (CTC)

Pursuant to D.95-12-063, as modified by D.96-01-009, PG&E established a balancing account by AL 1561-EA. The purpose of the account was to record the transition costs charges collected through the establishment of an end-user surcharge--the competition transition charge--applied to sales to both retail procurement and utility customers on a service area basis. This charge was designed to recover retail transition costs incurred by California utilities through market restructuring. There has been no activity associated with the account, and PG&E therefore proposes to eliminate the account.

Electric Preliminary Statement Part T - Qualifying Facilities Contribution in Aid of Construction Memo Account (QFCIACMA)

Pursuant to D.94-06-038, PG&E established a memorandum account by AL 1480-E. The purpose of the account was to record the difference between, (1) the Gross-Up Amount associated with a taxable transfer or deemed transfer of a Qualifying Facility (QF) Intertie, and (2) the Gross-Up Amount collected from the QF or its guarantor in respect of such taxable transfer or deemed transfer. There has been no activity associated with the account, and PG&E therefore proposes to eliminate the account. There is currently no balance in the account.

Electric Preliminary Statement Part AN - Diablo Canyon Property Tax Balancing Account (DCPTBA)

Pursuant to D.04-05-055, PG&E established a balancing account by AL 2757-E. The purpose of the DCPTBA was to record the differences between actual and authorized costs associated with Diablo Canyon property taxes. Since that time, the State Board of Equalization has resolved the issues surrounding the Diablo Canyon property tax that led to the establishment of the balancing account. PG&E therefore proposes to eliminate the account. There is currently no balance in the account.

Electric Preliminary Statement Part BQ - Interim PX-Based Price Tracking Account (IPXPTA)

Pursuant to D.99-11-025, PG&E established a tracking account by AL 1935-E. The purpose of the account was to track the interim PX-based (Power Exchange) price paid to QFs that voluntarily elect an irrevocable one-time switch to receive energy payments based on the PX market-clearing price ("QF Switchers") for later true-up to the PX-based pricing methodology adopted by the Commission for all QFs. The California PX suspended operations in January 2001. On August 23, 2007, the CPUC issued a decision approving a Settlement Agreement (Settlement) resolving the QF Switcher dispute for all remaining QF Switchers that had not previously settled with PG&E. The Settlement provides that PG&E will receive a prospective reduction in the energy price paid to these QF Switchers. There is currently no balance in the IPXPTA. PG&E is expecting no future activity in the IPXPTA and therefore proposes to eliminate the account.

Electric Preliminary Statement Part CA - Food Service Technology Center Memorandum Account (FSTCMA)

Pursuant to D.02-03-051, PG&E established a memorandum account by AL 2210-E. The purpose of the account was to track the expenses incurred by PG&E for operating and maintaining the Food Service Technology Center (FSTC) pending further Commission action. PG&E was allowed to recover reasonable expenses it incurred in connection with post-March 31, 2002, activities related to the FSTC,

including dismantling expenses if the Commission decided not to fund continued operation of the FSTC. If the Commission awarded funding for the Center's continued operation to a third party, that party shall reimburse PG&E for its reasonable expenses incurred after March 31, 2002, in connection with the Center's operation, not to exceed PG&E's estimate of \$150,000/month. PG&E exited this business and the majority of the balance in the account was reversed in December 2002 due to reimbursement of costs from Fisher-Nickel, which took over operation of the enterprise. The remaining balance of \$2,257 was written off in March 2004. Since there is no longer any need for this memo account, PG&E therefore proposes to eliminate it. There is currently no balance in the account.

Electric Preliminary Statement Part CB - DWR/ISO Cost Balancing Account (DWR/ISO BA)

Pursuant to the mechanism authorized in Resolution E-3822, PG&E established a memorandum account by AL 2240-E-B authorized by D.02-04-016. The purpose of the DWR/ISO BA was to recover from ratepayers payments PG&E made to the California Department of Water Resources (DWR) or to the Independent System Operator (ISO) for ISO related charges. Beginning in January 1, 2003, ISO costs incurred and ISO ancillary services and RMR revenues are recorded in the Energy Resource Recovery Account (ERRA). Because these items have been recovered through ERRA since 2003, PG&E proposes to eliminate the DWR/ISO BA. There is currently no balance in the account.

Electric Preliminary Statement Part CY - El Paso Settlement Electric Memorandum Account (EPSEMA)

Pursuant to D.03-10-087, PG&E established a memorandum account by AL 2448-E. The purpose of the account was to track any proceeds received by PG&E in the El Paso settlement consideration for the future benefit of electric ratepayers. These proceeds would be used to offset PG&E's previously unrecovered electric costs to the extent to the extent these were borne by the ratepayers. No electric-related proceeds were ever credited to the account. There is currently no balance in the account. PG&E therefore proposes to eliminate the account.

Electric Preliminary Statement Part DF - Electric Reimbursable Fees Balancing Account (ERFBA)

Pursuant to the Chapter 11 Settlement Agreement (SA) Paragraph 15 adopted in D.03-12-035, PG&E established a balancing account by AL 2617-E. The purpose of the account was to record and recover the electric portion of the amounts paid to the Commission for reimbursement of their professional fees and expenses incurred in the Commission's participation of PG&E's bankruptcy proceeding, to be recovered within four years. In Resolution E-4032, the Commission approved transferring existing account balances to the DRAM. This was completed in

January 2007, there are not expected to be further transactions, and there is currently no balance in the account. Accordingly, PG&E proposes to eliminate the account.

Electric Preliminary Statement Part DH - Electric Credit Facilities Fees Tracking Account (ECFFTA)

Pursuant to Chapter 11 Settlement Agreement (SA), paragraphs 13d and 13f and SA Statement of Intent Item (7), PG&E established a balancing account by AL 2460-E. The purpose of the ECFFTA was to track the electric portion of incremental costs associated with obtaining working capital from banks and/or other institutions upon emergence from Chapter 11 due to a lower credit rating than PG&E's historic high investment grade credit rating. In its 2007 GRC, PG&E requested, and the Commission approved, recovery of these incremental fees in base GRC revenues. Thus, beginning on January 1, 2007, the credit facilities fees that would have been recorded to ECFFTA are included in the GRC electric distribution and electric generation revenue requirements and the ECFFTA is no longer required (D.07-03-044). Consequently, amounts that would otherwise be charged to ECFFTA after December 31, 2006, will now be recovered through DRAM and UGBA as part of the authorized base revenue requirement. PG&E therefore proposes to eliminate the account. There is currently no balance in the account.

Electric Preliminary Statement Part DS - Restoration Improvement Memorandum Account (RIMA)

Pursuant to D.04-10-034 (Interim Opinion on Storm and Reliability Issues), PG&E established a memorandum account by advice letter (AL) 2607-E. The purpose of the RIMA was to record and recover incremental expenses associated with upgrades to PG&E's Outage Information System (OIS) and related operations and mapping systems designed to facilitate communications and restoration of service after electric outages. The time period for which RIMA was to be in effect was that associated with PG&E's 2003 General Rate Case—2003 through 2006. Because that period has ended, PG&E proposes to eliminate the RIMA. There is currently no balance in the account.

Proposed Gas Account to be Eliminated

Gas Preliminary Statement Part BG - Gas Credit Facilities Fees Tracking Account (GCFFTA)

Pursuant to Chapter 11 Settlement Agreement (SA), paragraphs 13d and 13f and SA Statement of Intent Item (7), PG&E established a balancing account by AL 2510-G. The purpose of the GCFFTA was to track the gas portion of incremental costs associated with obtaining working capital from banks and/or other institutions upon emergence from Chapter 11 due to a lower credit rating than PG&E's historic

high investment grade credit rating. In its 2007 GRC, PG&E requested, and the Commission approved, recovery of these incremental fees in base GRC revenues. Thus, beginning on January 1, 2007, the credit facilities fees that would have been recorded to GCFFTA are included in the GRC gas distribution revenue requirements and the GCFFTA is no longer required (D.07-03-044). Consequently, amounts that would otherwise be charged to GCFFTA after December 31, 2006, will now be transferred to the CFCA and NCA. PG&E therefore proposes to eliminate the account. There is currently no balance in the account.

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 **September 27, 2007**, which is 20 days after the date of this filing. 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: ijnj@cpuc.ca.gov and mas@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

Effective Date

PG&E requests that this advice filing become effective on regular notice, **October 7, 2007**, which is 30 calendar days after the date of filing.

Notice

In accordance with General Order 96-B, Section IV, a copy of this advice letter is being sent electronically and via U.S. mail to parties shown on the attached list and on the service list for PG&E's 2003 General Rate Case Application, A.02-11-017. Address changes to the General Order 96-B service list should be directed to Rose de la Torre at (415) 973-4716. Send all electronic approvals to PGETariffs@pge.com. Advice letter filings can also be accessed electronically at:

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

A handwritten signature in cursive script that reads "Brian H. Cheny / drc".

Vice President, Regulatory Relations

Attachments

cc: Service List

CALIFORNIA PUBLIC UTILITIES COMMISSION

ADVICE LETTER FILING SUMMARY ENERGY UTILITY

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

Company name/CPUC Utility No. **Pacific Gas and Electric Company (ID U39 M)**

Utility type:

ELC

GAS

PLC

HEAT

WATER

Contact Person: Daren Chan

Phone #: (415) 973-5361

E-mail: d1ct@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) #: 2862-G/3117-E

Tier: 2

Subject of AL: Elimination of Obsolete Balancing and Memorandum Accounts

Keywords (choose from CPUC listing): Balancing Account, Memorandum 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: **No**

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

Is AL requesting confidential treatment? If so, what information is the utility seeking confidential treatment for: **No**

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

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

Resolution Required? Yes No

Requested effective date: **October 7, 2007**

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: Gas Preliminary Statement BG and Electric Preliminary Statements Q, T, AN, BQ, CA, CB, CY, DF, DH, and DS

Service affected and changes proposed¹: N/A

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

Protests, dispositions, and all other correspondence regarding this AL are due no later than 20 days after the date of this filing, unless otherwise authorized by the Commission, and shall be sent to:

CPUC, Energy Division

Tariff Files, Room 4005

DMS Branch

505 Van Ness Ave.,

San Francisco, CA 94102

jnj@cpuc.ca.gov and mas@cpuc.ca.gov

Pacific Gas and Electric Company

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

**ATTACHMENT 1
Advice 2862-G**

Cal P.U.C. Sheet No.	Title of Sheet	Cancelling Cal P.U.C. Sheet No.
26522-G	Table of Contents -- Preliminary Statements	24854-G
26523-G	Table of Contents -- Title Page	25090-G
Delete	Preliminary Statement Part BG--Gas Credit Facilities Fees Tracking Account	22096-G

**ATTACHMENT 1
Advice 3117-E**

Cal P.U.C. Sheet No.	Title of Sheet	Cancelling Cal P.U.C. Sheet No.
26536-E	Table of Contents -- Preliminary Statements	26443-E
26537-E	Table of Contents -- Preliminary Statements	25929-E
26538-E	Table of Contents -- Preliminary Statements	26444-E
26539-E	Table of Contents -- Title Page	26481-E
Delete	Preliminary Statement Part DS--Restoration Improvement Memorandum Account (RIMA)	22642-E
Delete	Preliminary Statement Part T--Qualifying Facility Contribution in Aid of Construction Memorandum Account	13426-E
Delete	Preliminary Statement Part Q--Competition Transition Charge Responsibility	14028-E
Delete	Preliminary Statement Part DH--Electric Credit Facilities Fees Tracking Account (ECFFTA)	21125-E
Delete	Preliminary Statement Part DF--Electric Reimbursable Fees Balancing Account (ERFBA)	22722-E
Delete	Preliminary Statement Part CY--EI Paso Settlement Electric Memorandum Account (EPSEMA)	20985-E
Delete	Preliminary Statement Part CB--DWR/ISO Cost Balancing Account	20500-E
Delete	Preliminary Statement Part BQ--Interim PX-Based Price Tracking Account	16695-E

**ATTACHMENT 1
Advice 3117-E**

Cal P.U.C. Sheet No.	Title of Sheet	Cancelling Cal P.U.C. Sheet No.
Delete	Preliminary Statement Part AN--Diablo Canyon Property Tax Balancing Account	24058-E

TABLE OF CONTENTS

Preliminary Statements

SCHEDULE	TITLE OF SHEET	CAL P.U.C. SHEET NO.
Part AC	Catastrophic Event Memorandum Account.....	14178-14179-G
Part AE	Core Pipeline Demand Charge Account	23301-G
Part AG	Core Firm Storage Account.....	23280-G
Part AH	Air Quality Adjustment Clause	14928-14930-G
Part AI	Applicant Installation Trench Inspection Deferred Account.....	19533-G
Part AJ	Applicant Installation Trench Inspection Memorandum Account.....	19534-G
Part AK	Low Income Energy Efficiency Memorandum Account	21244-G
Part AN	Hazardous Substance Mechanism.....	23281-23283, 16693-16694-G
Part AV	Capital Audit Consultant Cost Memorandum Account	20432-G
Part AW	Self-Generation Program Memorandum Account	24767-G
Part AX	Food Service Technology Center Memorandum Account.....	20987-G
Part BA	Public Purpose Program - Energy Efficiency	23360-23361-G
Part BB	Public Purpose Program Memorandum Account	23362-23363-G
Part BC	Financial Hedging Memorandum Account (FHMA)	21818-G
Part BE	Part BE.....	21965-G
Part BF	Gas Reimbursable Fees Balancing Account.....	23763-G
Part BG	Gas Credit Facilities Fees Tracking Account	DELETE-G
Part BH	Public Purpose Program Surcharge - Low Income Energy Efficiency Balancing Account	23364-G
Part BI	Public Purpose Program Surcharge - Research, Development and Demonstration Balancing Account	23365-23366-G
Part BK	Advanced Metering Infrastructure Memorandum Account-Gas	23152-23153-G
Part BL	Noncore Distribution Fixed Cost Account.....	24740-G
Part BM	Gas Advanced Metering Account.....	23406-23407-G
Part BN	Pension Interest Memorandum Account (PIMA-G)	23777-G
Part BP	SmartMeter Project Balancing Account - Gas.....	24123-24124-G
Part BQ	Pension Contribution Balancing Account	24853, 24224-G

(T)

TABLE OF CONTENTS

Table of Contents

SCHEDULE	TITLE OF SHEET	CAL P.U.C. SHEET NO.	
Title Page	25090-G	
Rate Schedules	25087, 25035, 25051, 25088-G	
Preliminary Statements	25089, 26522-G	(T)
Rules	24850-G	
Maps, Contracts and Deviations	24904-G	
Sample Forms	25056, 25052, 24851, 24674-G	

TABLE OF CONTENTS

Preliminary Statements

SCHEDULE	TITLE OF SHEET	CAL P.U.C. SHEET NO.	
Part A	Description of Service Area and General Requirements.....	12081-12090, 17048-E	
Part E	CPUC Reimbursement Fee	21604-E	
Part G	Catastrophic Event Memorandum Account	18998, 11740-E	
Part H	Interest	10579-E	
Part I	Rate Schedule Summary	26403, 26440-E	
Part J	Income Tax Component of Contributions Provision	20380, 11503-E	
Part K	Energy Commission Tax	24297-E	
Part M	California Alternate Rates for Energy Account.....	26200-E	
Part P	Customer Energy Efficiency Adjustment.....	24031-24032, 25583, 24034-E	
Part Q	Competition Transition Charge Responsibility	DELETE-E	(T)
Part R	Affiliate Transfer Fees Account	24313-E	
Part S	Hazardous Substance Mechanism.....	22710, 15720, 22711-22712, 13420-13421-E	
Part T	Qualifying Facility Contribution in Aid of Construction Memorandum Account.....	DELETE-E	(T)
Part U	Capital Audit Consultant Cost Memorandum Account	17993-E	
Part Y	Electric and Magnetic Field Measurement Policy.....	13399-E	
Part Z	Electric Vehicle Balancing Account.....	26225-E	
Part AD	Transition Cost Audit Memorandum Account.....	15917-E	
Part AE	Generation Divestiture Transaction Costs Memorandum Account.....	26414-E	
Part AK	Low Income Energy Efficiency Memorandum Account	19227-E	
Part AN	Diablo Canyon Property Tax Balancing Account	DELETE-E	(T)
Part AS	Fixed Transition Amount Charge	14794, 25662-E	
Part AT	Rate Reduction Bond Memorandum Account.....	25365-25366-E	
Part AU	Direct Access Discretionary Cost/Revenue Memorandum Account.....	14837-E	
Part BB	Competition Transition Charge Responsibility for All Customers and CTC Procedure for Departing Loads.....	24070, 19906-19907, 16400, 14960-14961, 16229-16231, 24071, 14964-14969, 16401-16402-E	
Part BF	Streamlining Residual Account	22714-E	
Part BK	Transmission Revenue Requirement Reclassification Memorandum Account	16761-E	
Part BO	Real Property Gain/Loss on Sale Memorandum Account.....	16651-E	
Part BQ	Interim PX-Based Price Tracking Account	DELETE-E	(T)
Part BU	Vegetation Management Balancing Account	26221-26222-E	
Part BX	Interruptible Load Programs Memorandum Account.....	24733-24734-E	
Part BY	Self-Generation Program Memorandum Account	26209-E	
Part BZ	Demand-Responsiveness Program Memorandum Account	25900-E	

TABLE OF CONTENTS

Preliminary Statements

SCHEDULE	TITLE OF SHEET	CAL P.U.C. SHEET NO.	
Part CB	DWR/ISO Cost Balancing Account	DELETE-E	(T)
Part CC	Real Time Energy Metering Memorandum Account.....	18307-18308-E	
Part CD	Kern Restoration and Operation Memorandum Account.....	18509-E	
Part CE	Baseline Balancing Account.....	23410-23411-E	
Part CF	Net Energy Metering Memorandum Account	18831-E	
Part CG	Utility Generation Balancing Account	25367, 25926-E	
Part CH	Utility Retained Generation Income Tax Memorandum Account.....	20502-E	
Part CI	Wholesale DWR/ISO Cost Memorandum Account	20503-E	
Part CJ	Negative Ongoing Transition Charge Memorandum Account	25999-E	
Part CK	Distribution Bypass Deferral Rate Memorandum Account	20619-E	
Part CL	Distributed Energy Resources Memorandum Account.....	19042-E	
Part CM	Bond Charge Balancing Account (BCBA)	20245, 19556-E	
Part CN	Research, Development, and Demonstration Balancing Account.....	19371-E	
Part CO	Renewables Balancing Account.....	19372-E	
Part CP	Energy Resource Recovery Account	24323-24325, 26218-E	
Part CQ	Modified Transition Cost Balancing Account.....	24326, 26415, 24328-24330-E	
Part CR	Common Area Balancing Account	19768-19769-E	
Part CS	Advanced Metering and Demand Response Account.....	26376-26378, 24739-E	
Part CT	Direct Access Shortfall Account (DASA)	22416-E	
Part CU	Customer Credit Card Holding Account	21533-E	
Part CV	Financial Hedging Memorandum Account (FHMA)	20631-E	
Part CY	El Paso Settlement Electric Memorandum Account (EPSEMA).....	DELETE-E	(T)
Part CZ	Distribution Revenue Adjustment Mechanism.....	24740*, 25368, 25927, 26210, 25928-E	

TABLE OF CONTENTS

Preliminary Statements

SCHEDULE	TITLE OF SHEET	CAL P.U.C. SHEET NO.	
Part DA	Public Purpose Program Revenue Adjustment Mechanism	25369-E	
Part DB	Nuclear Decommissioning Adjustment Mechanism (NDAM)	25370-E	
Part DD	Regulatory Asset Tax Balancing Account	21498-E	
Part DE	Headroom Account (HA)	21122-E	
Part DF	Electric Reimbursable Fees Balancing Account (ERFBA)	DELETE-E	(T)
Part DG	DWR Power Charge Balancing Account	25086-E	
Part DH	Electric Credit Facilities Fees Tracking Account (ECFFTA)	DELETE-E	(T)
Part DI	Procurement Energy Efficiency Balancing Account (PEEBA)	25391-E	
Part DJ	Procurement Transaction Auditing Account (PTAA)	21160-E	
Part DK	Gas Procurement Audit Memorandum Account	21202-E	
Part DM	Bundled Financing Allocation Tracking Account	21610-E	
Part DN	Municipal Surcharge on Department of Water Resources Sales (DWR Franchise Fees)	26441-E	
Part DO	Reliability Cost Balancing Account (RCBA)	22440-E	
Part DP	Dedicated Rate Component (DRC)	22886, 25666-E	
Part DQ	Long Term Procurement Memorandum Account (LPTMA)	23418-E	
Part DS	Restoration Improvement Memorandum Account (RIMA)	DELETE-E	(T)
Part DT	Energy Recovery Bond Balancing Account (ERBBA)	22875-22876, 23404-E	
Part DU	Community Choice Aggregation Implementation Costs Balancing Account (CCAICBA)	23066-E	
Part DV	Community Choice Aggregation Cost Responsibility Surcharge Balancing Account (CCACRSBA)	23067-E	
Part DW	Energy Recovery Bond Departing load Memorandum Account (ERBDLMA)	22879-E	
Part DX	Family Electric Rate Assistance Balancing Account (FERABA)	24316-E	
Part DY	Advanced Metering Infrastructure Memorandum Account-Electric	23441-23442-E	
Part DZ	Department of Energy Litigation Balancing Account	23994-E	

TABLE OF CONTENTS

Table of Contents

SCHEDULE	TITLE OF SHEET	CAL P.U.C. SHEET NO.
Title Page	.....	26481-E
Rate Schedules	.....26407, 25993, 26204, 26319, 26302-E	
Preliminary Statements	.....26536-26537, 26538 , 26382-E	(T)
Rules	.....	26369-E
Maps, Contracts and Deviations	.....	26322-E
Sample Forms	.....26483, 26480, 26371, 26264, 25876, 26294-26295, 25961-E	

**PG&E Gas and Electric
Advice Filing List
General Order 96-B, Section IV**

ABAG Power Pool	Douglass & Liddell	PG&E National Energy Group
Accent Energy	Downey, Brand, Seymour & Rohwer	Pinnacle CNG Company
Aglet Consumer Alliance	Duke Energy	PITCO
Agnews Developmental Center	Duke Energy North America	Plurimi, Inc.
Ahmed, Ali	Duncan, Virgil E.	PPL EnergyPlus, LLC
Alcantar & Kahl	Dutcher, John	Praxair, Inc.
Ancillary Services Coalition	Dynergy Inc.	Price, Roy
Anderson Donovan & Poole P.C.	Ellison Schneider	Product Development Dept
Applied Power Technologies	Energy Law Group LLP	R. M. Hairston & Company
APS Energy Services Co Inc	Energy Management Services, LLC	R. W. Beck & Associates
Arter & Hadden LLP	Exelon Energy Ohio, Inc	Recon Research
Avista Corp	Exeter Associates	Regional Cogeneration Service
Barkovich & Yap, Inc.	Foster Farms	RMC Lonestar
BART	Foster, Wheeler, Martinez	Sacramento Municipal Utility District
Bartle Wells Associates	Franciscan Mobilehome	SCD Energy Solutions
Blue Ridge Gas	Future Resources Associates, Inc	Seattle City Light
Bohannon Development Co	G. A. Krause & Assoc	Sempra
BP Energy Company	Gas Transmission Northwest Corporation	Sempra Energy
Braun & Associates	GLJ Energy Publications	Sequoia Union HS Dist
C & H Sugar Co.	Goodin, MacBride, Squeri, Schlotz &	SESCO
CA Bldg Industry Association	Hanna & Morton	Sierra Pacific Power Company
CA Cotton Ginners & Growers Assoc.	Heeg, Peggy A.	Silicon Valley Power
CA League of Food Processors	Hitachi Global Storage Technologies	Smurfit Stone Container Corp
CA Water Service Group	Hogan Manufacturing, Inc	Southern California Edison
California Energy Commission	House, Lon	SPURR
California Farm Bureau Federation	Imperial Irrigation District	St. Paul Assoc
California Gas Acquisition Svcs	Integrated Utility Consulting Group	Sutherland, Asbill & Brennan
California ISO	International Power Technology	Tabors Caramanis & Associates
Calpine	Interstate Gas Services, Inc.	Tecogen, Inc
Calpine Corp	IUCG/Sunshine Design LLC	TFS Energy
Calpine Gilroy Cogen	J. R. Wood, Inc	Transcanada
Cambridge Energy Research Assoc	JTM, Inc	Turlock Irrigation District
Cameron McKenna	Luce, Forward, Hamilton & Scripps	U S Borax, Inc
Cardinal Cogen	Manatt, Phelps & Phillips	United Cogen Inc.
Cellnet Data Systems	Marcus, David	URM Groups
Chevron Texaco	Matthew V. Brady & Associates	Utility Resource Network
Chevron USA Production Co.	Maynor, Donald H.	Wellhead Electric Company
City of Glendale	MBMC, Inc.	White & Case
City of Healdsburg	McKenzie & Assoc	WMA
City of Palo Alto	McKenzie & Associates	
City of Redding	Meek, Daniel W.	
CLECA Law Office	Mirant California, LLC	
Commerce Energy	Modesto Irrigation Dist	
Constellation New Energy	Morrison & Foerster	
CPUC	Morse Richard Weisenmiller & Assoc.	
Cross Border Inc	Navigant Consulting	
Crossborder Inc	New United Motor Mfg, Inc	
CSC Energy Services	Norris & Wong Associates	
Davis, Wright, Tremaine LLP	North Coast Solar Resources	
Defense Fuel Support Center	Northern California Power Agency	
Department of the Army	Office of Energy Assessments	
Department of Water & Power City	OnGrid Solar	
DGS Natural Gas Services	Palo Alto Muni Utilities	