



ELECTRIC PRELIMINARY STATEMENT PART BF
STREAMLINING RESIDUAL ACCOUNT

Sheet 1

BF. STREAMLINING RESIDUAL ACCOUNT (SRA)

1. PURPOSE: The purpose of the Streamlining Residual Account (SRA) is to record Commission-approved obligations consisting of reimbursement of rate case expenses paid to the Commission and intervenor compensation. The SRA is established pursuant to Resolution E-3514.
2. APPLICABILITY: This SRA shall apply to all customer classes, except for those specifically excluded by the Commission.
3. REVISION DATE: Disposition of the balance in this account shall be determined through the advice letter process. (N)
(N)
4. SRA RATES: The SRA does not have a rate component. (T)
5. ACCOUNTING PROCEDURE: PG&E shall maintain the SRA by making entries to this account at the end of each month as follows: (T)
 - a. A debit entry equal to the amounts paid to the Commission for reimbursement of rate case expenses billed to the Utility pursuant to Public Utilities Code Section 631, plus an allowance for Franchise Fees and Uncollectible Accounts expense;
 - b. A debit entry equal to the intervenor compensation payments authorized by the Commission, recorded during the month, plus an allowance for Franchise Fees and Uncollectible Accounts expense;
 - c. A credit entry to transfer the balance to another regulatory account as appropriate for rate recovery, upon approval by the CPUC; (N)
(N)
 - d. An entry equal to interest on the average balance in the account at the beginning of the month and the balance after entries 4.a. through 4.b. above, at a rate equal to one-twelfth the interest rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, G.13 or its successor. (T)