



**ELECTRIC PRELIMINARY STATEMENT PART CI**  
**WHOLESALE DWR/ISO COST MEMORANDUM ACCOUNT**

Sheet 1

- CI. WHOLESALE DWR/ISO COST MEMORANDUM ACCOUNT (WDWR/ISO MA) (N)
1. PURPOSE: The purpose of the WDWR/ISO MA is to track payments that PG&E makes to the California Department of Water Resources (DWR) or to the Independent System Operator (ISO) for ISO related charges incurred on behalf of municipal utilities and other wholesale entities.
  2. APPLICABILITY: The WDWR/ISO MA balance will be collected from all Customer classes except for those specifically excluded by the Commission.
  3. REVISION DATE: Disposition of amounts in this account shall be determined in the Revenue Adjustment Proceeding or other proceeding authorized by the Commission.
  4. FORECAST PERIOD: There is no forecast period for this account.
  5. WDWR/ISO MA RATES: This account does not have a rate component.
  6. ACCOUNTING PROCEDURE:  
 PG&E shall maintain the WDWR/ISO MA by making entries at the end of each month as follows:
    - a) A debit entry equal to the amount paid by PG&E to the ISO or DWR for ISO related costs incurred on behalf of municipal utilities and other wholesale entities;
    - b) A credit entry equal to the revenue received by PG&E from municipal utilities and other wholesale entities for ISO related costs;
    - c) A one-time entry to implement Decision 02-04-016 and Resolution E-3822, as described in Advice 2240-E-B; and
    - d) An entry equal to the interest on the average of the balance at the beginning of the month and the balance after entry 6.a and 6.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, H.15 or its successor.
- (N)

Advice Letter No: 2240-E-B  
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Issued by  
**Karen A. Tomcala**  
 Vice President  
 Regulatory Relations

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