



GAS PRELIMINARY STATEMENT PART BW
ENERGY EFFICIENCY 2009-2011 MEMORANDUM ACCOUNT

Sheet 1

BW. ENERGY EFFICIENCY 2009-2011 MEMORANDUM ACCOUNT (EEMA)

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|---|-------------------------|
| 1. PURPOSE: The purpose of the Energy Efficiency 2009-2011 Memorandum Account (EEMA) is to track the gas portion of the revenue requirement on capital expenditures associated with the Marketing Decision Support System (MDSS) replacement project as requested in A.08-07-031 and deferred to PG&E's General Rate Case (GRC) in D.09-09-047. | (T)

(T) |
| 2. APPLICABILITY: The EEMA shall apply to all customer classes, except for any classes that may be specifically excluded by the CPUC. | |
| 3. RATES: This account does not have a separate rate component. | |
| 4. ACCOUNTING PROCEDURE: The following entries will be made to this subaccount each month or as applicable: | (D) |
| a. A debit entry equal to the gas portion of PG&E's recorded capital-related revenue requirement, including book depreciation, applicable taxes, and an authorized rate of return on recorded rate base associated with the MDSS replacement project. | (D)
(T) |
| b. A credit entry equal to transfer the balance in this subaccount to other accounts for recovery, as authorized by the Commission. | (T)(L) |
| c. An entry equal to the interest on the average balance at the beginning of the month and the balance after the above entries 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)(L)

(L) |
| | (D) |

(Continued)

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 Decision No. D.09-09-047

Issued by
Jane K. Yura
 Vice President
 Regulation and Rates

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