



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

Sheet 1

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

1. **PURPOSE:** The purpose of the Energy Efficiency 2009-2011 Memorandum Account (EEMA) is to
 - 1) track the gas portion of the difference between the bridge funding revenue requirement adopted in Decision (D.) 08-10-027 and the revenue requirement that PG&E filed in Application (A.) 08-07-031 to allow for the possibility that the final revenue requirement that the Commission adopts for the 2009-2011 Energy Efficiency Portfolio may be effective January 1, 2009; and 2) track the gas portion of the revenue requirement on capital expenditures with the Marketing Decision Support System (MDSS) replacement project as requested in A.08-07-031. The gas portion is 17 percent as filed in A.08-07-031. This account will terminate once the final 2009-2011 Energy Efficiency Portfolio revenue requirement is adopted by the Commission. (T)
(N)

2. **APPLICABILITY:** The EEMA shall apply to all customer classes, except for any classes that may be specifically excluded by the CPUC. (N)

3. **RATES:** This account does not have a separate rate component. (N)

4. **ACCOUNTING PROCEDURE:** The EEMA consists of the following two subaccounts: (T)
 - a. **Energy Efficiency Memorandum Subaccount (EEMS):** (T)

The "Energy Efficiency Memorandum Subaccount" (EEMS) purpose is to track the gas portion of the difference between the bridge funding revenue requirement adopted in D. 08-10-027 and the revenue requirement that PG&E filed in A. 08-07-031. (N)
(N)

The following entries will be made to this subaccount each month or as applicable: (T)

 - i. A debit entry equal to one twelfth of the difference between the gas portion of the annual authorized bridge funding revenue requirement and the revenue requirement filed in A.08-07-031. (T)
 - ii. A credit entry to reverse the balance in the subaccount upon approval by the Commission. (T)
 - iii. 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, H. 15 or its successor. (T)
 - b. **Marketing Decision Support System Memorandum Subaccount (MDSSMS):** (N)

The "Marketing Decision Support System Memorandum Subaccount" (MDSSMS) purpose is to track the gas portion of the revenue requirement on capital expenditures associated with the MDSS replacement project as requested in A. 08-07-031.

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

 - i. A debit entry equal to 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. (N)

(Continued)

