January 20, 2004

Ms Anita Smith, Rate Analyst
Pacific Gas and Electric Company
77 Beale Street, Mail Code 10B
San Francisco, CA 94177

Subject: Electric refund plan – Electric Deferred Account

Dear Ms Smith:

Advice Letter 2452-E is effective January 26, 2004. A copy of the advice letter is returned herewith for your records.

Sincerely,

[Signature]

Paul Clanon, Director
Energy Division

jrf
December 17, 2003

Advice 2452-E
(Pacific Gas and Electric Company ID U 39E)

Public Utilities Commission of the State of California

Subject: Electric Refund Plan - Electric Deferred Refund Account (EDRA)

Purpose

Pacific Gas and Electric Company (PG&E) hereby submits its Electric Refund Plan (Refund Plan) as ordered in Decision (D.) 96-12-025, dated December 9, 1996, in Order Instituting Rulemaking (OIR) 94-04-031/Order Instituting Investigation (OII) 94-04-032, the Commission's Electric Industry Restructuring Proceeding1.

As ordered in D. 96-12-025, PG&E established the Electric Deferred Refund Account (EDRA) in Advice 1639-E to record credits for electric disallowances ordered by the Commission, Utility Electric Generation Department (UEG) portions of gas disallowances ordered by the Commission or the Federal Energy Regulatory Commission (FERC), and electric and UEG amounts resulting from the settlement of reasonableness disputes at the Commission or FERC. Additionally, D. 96-12-025 ordered PG&E to submit a Refund Plan on or before January 31 of each year, to refund balances in the EDRA. The methodology for refunds is set forth in D. 96-12-025.

Background

Last year, in Advice 2321-E, dated December 17, 2002 and approved on January 15, 2003, PG&E filed for permission to modify the EDRA methodology and defer

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1 PG&E reserves all legal rights to challenge the decisions or statutes under which it has been required to make this advice filing, and nothing in this advice filing constitutes a waiver of such rights. Also, PG&E reserves any additional legal rights to challenge the requirement to make this advice filing by reason of its status as a debtor under Chapter 11 of the Bankruptcy Code, and nothing in this advice filing constitutes a waiver of such rights.
the 2002 Refund Plan to December 2003. Since PG&E's filed Advice 2321-E, the Commission has not ordered PG&E to credit any disallowances, refunds or other amounts to the EDRA and the current balance as of December 1, 2003 is $172,463.40, which equals the residual balance carried over from PG&E's last Refund issued in the first part of 2002, plus accrued interest.

The current accumulated EDRA balance does not justify issuing a refund at this time. If PG&E were to implement a refund this year, the individual customer refunds would be de minimus. For example, a typical residential customer with average usage of 500 kWh per month would receive a refund of approximately 1.5 cents. In the past, PG&E's EDRA refunds have ranged from approximately $1.5 million to $70 million. The relative benefit of issuing such small refund amounts does not justify all of the associated administrative and regulatory overhead, and since no new credits to the EDRA are likely to occur this year, PG&E will not issue a direct refund for 2003.

PG&E will instead transfer the remaining balance in the EDRA to the Distribution Revenue Adjustment Mechanism (DRAM) at the time this mechanism is established by either PG&E's Plan of Reorganization OII decision or by PG&E's 2003 General Rate Case decision. PG&E proposed in the Plan of Reorganization OII, that the EDRA be eliminated since future refunds and disallowances can now be passed through to customers through other balancing account mechanisms. By crediting the remaining EDRA balance to the DRAM PG&E will de facto lower the revenue requirement and associated rates for the same customers that would have benefited from a direct refund.

This filing will not increase any rate or charge; cause the withdrawal of service, or conflict with any rate schedule or rule.

Protest

Anyone wishing to protest this filing should do so by sending a letter via postal mail and facsimile by, January 6, 2004, which is 20 days after the date of this filing. The protest must state the grounds upon which it is based, including such items as financial and service impact, and should be submitted expeditiously. Protests should be mailed to:

IMC Branch Chief  
Energy Division  
California Public Utilities Commission  
505 Van Ness Avenue, Room 4002  
San Francisco, California 94102  
Facsimile: (415) 703-2200  
E-mail: jjr@cpuc.ca.gov

Copies should also be mailed to the attention of the Director, Energy Division, Room 4005 and Jerry Royer, Energy Division, at the address shown above. It is
also requested that a copy of the protest be sent via postal mail and facsimile to Pacific Gas and Electric Company on the same date it is mailed or delivered to the Commission at the address shown below.

Brian K. Cherry  
Director, Regulatory Relations  
Pacific Gas and Electric Company  
P.O. Box 770000, Mail Code B10C  
San Francisco, California 94177  
Facsimile: (415) 973-7226  
E-Mail: RxDd@pge.com

The protest shall set forth the grounds upon which it is based and shall be submitted expeditiously. There is no restriction on who may file a protest.

Effective Date

In compliance with General Order (G.O.) 96-A, PG&E requests that this advice filing become effective January 26, 2004, which is 40 days from the date of filing.

Notice

In accordance with G.O. 96-A, Section III, Paragraph G, of this advice letter is being sent electronically and via U.S. mail to parties shown on the attached list and the parties on the service list for Rulemaking (R.) 94-04-031 and Investigation (I.) 94-04-032. Address changes should be directed to Sandra Ciach at (415) 973-7572. Advice letter filings can also be accessed electronically at:

http://www.pge.com/tariffs

Karen A. Arndt  
Vice President - Regulatory Relations

cc: Service Lists R. 94-04-031 and I. 94-04-032
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