September 8, 2006

Advice 2883-E-A
(Pacific Gas and Electric Company ID U 39 E)

Public Utilities Commission of the State of California

Subject: Revision to Modified Tariff – Costs Deemed Reasonable Subaccount in Generation Divestiture Transaction Costs Memorandum Account (Preliminary Statement AE)

Pacific Gas and Electric Company (PG&E) hereby submits this supplemental filing for revisions to its electric tariffs.

Purpose

PG&E files this supplemental advice letter to allow for the Generation Divestiture Transaction Cost Memorandum Account (GDTCMA) to be transferred to all 3 subaccounts of the Modified Transition Cost Balancing Account (MTCBA), including the Bundled/Direct Access (DA) subaccount, the Customer Generation Subaccount, and the Municipal Departing Load Subaccount, as authorized by the Commission. PG&E inadvertently requested to allow the GDTCMA to be transferred to only the Bundled and DA subaccount when Advice 2883-E was filed. PG&E is filing this supplement to ensure that these costs are recovered from all eligible customers.

PG&E filed Advice 2883-E on August 15, 2006 to provide a vehicle to recover $11.35 million dollars in principal transaction costs already deemed reasonable by the CPUC and related on-going interest\(^1\) associated with the market valuing of its hydro generation facilities during the September 2000 through June 2001 time frame. PG&E proposed to do this by transferring this $11.35 million dollars in principal and related interest from the Costs Deemed Reasonable subaccount of

\(^1\) Interest on the $11.35 million principal balance through June 30, 2006 was $2.7 million.
the GDTCMA, which does not have its own rate component, to the Bundled and DA Ongoing CTC subaccount of the MTCBA.2

In accordance with Decision (D.) 03-02-028, PG&E is now adding tariff language that will allow for the transfer of the principal and related interest from the Costs Deemed Reasonable subaccount of the GDTCMA to not only the Bundled and DA Ongoing CTC subaccount of the MTCBA, but also the Customer Generation subaccount and the Municipal Departing Load subaccount of the MTCBA as well. These costs were incurred as part of electric industry restructuring, and as such should be recovered from all customers. The new language that PG&E is proposing in the GDTCMA and MTCBA preliminary statements attached to this advice letter will allow for this transfer. Upon approval of PG&E’s June 2006 ERRA application, the MTCBA balance will be consolidated in the January 1, 2007 rate change proposed in PG&E’s December supplement to its Annual Electric True-Up (AET) Advice Letter.

Tariff Revisions

This advice letter proposes to make tariff modifications to the GDTCMA to enable PG&E to recover the remaining $11.35 million principal balance plus related interest. Upon approval of this advice letter, PG&E proposes to transfer this $11.35 million principal balance plus related interest to the Bundled and DA Ongoing CTC subaccount, the Customer Generation subaccount, and the Municipal Departing Load subaccount of the MTCBA, the successor account to the Transition Cost Balancing Account (“TCBA”).3 Upon approval of PG&E’s June 2006 ERRA application, the MTCBA will be consolidated in the CTC rate effective January 1, 2007 through PG&E’s Annual Electric True-Up advice letter.

PG&E requests that the tariffs being submitted in this filing supersede the tariffs from Advice 2883-E.

Protests

Anyone wishing to protest this filing may do so by sending a letter by September 28, 2006, which is 20 days from 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:

---

2 The MTCBA is being proposed as the recovery balancing account since it is the successor account to the Transition Cost Balancing Account. See further discussion below in “Tariff Revisions” section.

3 The Commission instituted the TCBA pursuant to P.U. Code Section 367 which, among other things, required the Commission to “identify and determine those costs and categories of costs” recoverable as “transition costs,” defined in P.U. Code Section 840(f).
Advice 2883-E-A

CPUC Energy Division
Attention: Tariff Unit, 4th Floor
505 Van Ness Avenue
San Francisco, California 94102
Facsimile: (415) 703-2200
E-mail: jjr@cpuc.ca.gov and jnj@cpuc.ca.gov

Copies of protests also should be mailed to the attention of the Director, Energy Division, Room 4004, at the address shown above. The protest should be sent via both e-mail and facsimile to PG&E on the same date it is mailed or delivered to the Commission at the address shown below.

Pacific Gas and Electric Company
Attention: Brian Cherry
Vice President, Regulatory Relations
77 Beale Street, Mail Code B10C
P.O. Box 770000
San Francisco, California 94177
Facsimile: (415) 973-7226
E-mail: PGETariffs@pge.com

Effective Date

PG&E requests that this advice filing become effective on October 8, 2006, which is 30 days from the date of this filing.

Notice

In accordance with General Order 96-A, Section III, Paragraph G, a copy of this advice letter is being sent electronically and via U.S. mail to parties shown on the attached list. Address changes should be directed to Rose de la Torre at (415) 973-4716. Advice letter filings can also be accessed electronically at: http://www.pge.com/tariffs

Vice President - Regulatory Relations

Attachment 1 – Tariff Revisions

cc: GO 96-A Service List
Don Lafrenz, Energy Division
# CALIFORNIA PUBLIC UTILITIES COMMISSION

## ADVICE LETTER FILING SUMMARY

### ENERGY UTILITY

**Company name/CPUC Utility No.** Pacific Gas and Electric Company U39M

<table>
<thead>
<tr>
<th>Utility type:</th>
<th>Contact Person:</th>
<th>Phone #:</th>
<th>E-mail:</th>
</tr>
</thead>
<tbody>
<tr>
<td>ELC</td>
<td>David Poster</td>
<td>(415) 973-1082</td>
<td><a href="mailto:dxpu@pge.com">dxpu@pge.com</a></td>
</tr>
</tbody>
</table>

#### EXPLANATION OF UTILITY TYPE

<table>
<thead>
<tr>
<th>ELC = Electric</th>
<th>GAS = Gas</th>
</tr>
</thead>
<tbody>
<tr>
<td>PLC = Pipeline</td>
<td>HEAT = Heat</td>
</tr>
<tr>
<td>WATER = Water</td>
<td></td>
</tr>
</tbody>
</table>

**Advice Letter (AL) #:** 2883-E-A

**Subject of AL:** Revision to Modified Tariff – Costs Deemed Reasonable Subaccount in Generation Divestiture Transaction Costs Memorandum Account (Preliminary Statement AE)

**Keywords (choose from CPUC listing):** Tariff Revisions, Electric

**AL filing type:**

- Monthly
- Quarterly
- Annual
- One-Time
- Other

**If AL filed in compliance with a Commission order, indicate relevant Decision/Resolution:** D.03-02-028

**Does AL replace a withdrawn or rejected AL? If so, identify the prior AL:**

**Summarize differences between the AL and the prior withdrawn or rejected AL:**

- **Resolution Required?** Yes
- **Requested effective date:** 10/8/2006
- **No. of tariff sheets:** 8
- **Estimated system annual revenue effect (%):** N/A
- **Estimated system average rate effect (%):** N/A

**When rates are affected by AL, include attachment in AL showing average rate effects on customer classes (residential, small commercial, large C/I, agricultural, lighting).**

**Tariff schedules affected:** N/A

**Service affected and changes proposed:** N/A

**Pending advice letters that revise the same tariff sheets:** N/A

**Protests and all other correspondence regarding this AL are due no later than 20 days after the date of this filing, unless otherwise authorized by the Commission, and shall be sent to:**

CPUC, Energy Division

Attention: Tariff Unit

505 Van Ness Ave.,
San Francisco, CA 94102

jjr@cpuc.ca.gov and jnj@cpuc.ca.gov
<table>
<thead>
<tr>
<th>Cal P.U.C. Sheet No.</th>
<th>Title of Sheet</th>
<th>Cancelling Cal P.U.C. Sheet No.</th>
</tr>
</thead>
<tbody>
<tr>
<td>25343-E</td>
<td>Preliminary Statement Part AE--Generation Divestiture Transaction Costs Memorandum Account</td>
<td>19902-E</td>
</tr>
<tr>
<td>25344-E</td>
<td>Preliminary Statement Part CQ--Modified Transition Cost Balancing Account</td>
<td>24757-E</td>
</tr>
<tr>
<td>25345-E</td>
<td>Preliminary Statement Part CQ (Cont.)</td>
<td>24328-E</td>
</tr>
<tr>
<td>25346-E</td>
<td>Preliminary Statement Part CQ (Cont.)</td>
<td>24329-E</td>
</tr>
<tr>
<td>25347-E</td>
<td>Preliminary Statement Part CQ (Cont.)</td>
<td>24758-E</td>
</tr>
<tr>
<td>25348-E</td>
<td>Table of Contents -- Rate Schedules</td>
<td>25169-E</td>
</tr>
<tr>
<td>25349-E</td>
<td>Table of Contents -- Preliminary Statements</td>
<td>25170-E</td>
</tr>
<tr>
<td>25350-E</td>
<td>Table of Contents -- Preliminary Statements</td>
<td>25171-E</td>
</tr>
</tbody>
</table>
AE. GENERATION DIVESTITURE TRANSACTION COSTS MEMORANDUM ACCOUNT (GDTCMA)

1. PURPOSE: The purpose of the GDTCMA is to record transaction costs incurred by PG&E associated with the divestiture of its generation facilities. The divestiture is being undertaken in accordance with Decision 95-12-063, as modified by Decision 96-01-009, Assembly Bill 1890, and Decision 03-02-028. Costs recorded in the GDTCMA include all transaction costs including, but not limited to, investment banker fees and commissions, environmental impact reports and audits, outside legal support for regulatory proceedings and sales negotiations. Costs recorded in the GDTCMA shall exclude any PG&E labor expenses.

2. APPLICABILITY: The GDTCMA shall apply to all customer classes, except for those specifically excluded by the Commission.

3. GDTCMA RATES: The GDTCMA does not currently have a rate component.

4. ACCOUNTING PROCEDURE: The GDTCMA consists of the following two Subaccounts:

   a. Unreviewed Costs Subaccount: to record all transition costs incurred by PG&E associated with divestiture of its generations facilities, and not yet approved by the Commission for recovery.

   b. Costs Deemed Reasonable Subaccount: to record transition costs associated with divestiture of its generation facilities, approved as reasonable by the Commission for recovery.

   PG&E shall maintain this GDTCMA by making entries to each subaccount as follows:

   a. Unreviewed Costs Subaccounts:

      1) A debit entry equal to PG&E’s recorded transaction costs associated with the divestiture of generation facilities.

      2) A debit entry equal to the interest on the average balance in the account at the beginning of the month and the balance after the above entry, at a rate equal to one-twelfth of 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.

   b. Costs Deemed Reasonable Subaccounts:

      1) A debit entry equal to the amount associated with the divestiture of generation facilities approved by the Commission as reasonable in Decision 03-02-028, but deferred for recovery.

      2) A one-time credit entry to transfer the balance in the Costs Deemed Reasonable Subaccount to the following three subaccounts of the MTCBA: Bundled and DA Ongoing CTC Subaccount, the Customer Generation Departing Load Ongoing CTC Subaccount, and the Municipal Departing Load Ongoing CTC Subaccount, as authorized by the Commission.

      3) A debit entry equal to the interest on the average balance in the account at the beginning of the month and the balance after the above entries, at a rate equal to one-twelfth of 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.

5. FINANCIAL REPORTING: PG&E may, at its discretion, record the balance in the GDTCMA as a deferred debit on its balance sheet with entries to the appropriate income statement accounts, as necessary.

   PG&E may request recovery of the balance in the GDTCMA by separate application to the Commission, or by any other means deemed appropriate by the Commission.
PRELIMINARY STATEMENT

(Continued)

CQ. MODIFIED TRANSITION COST BALANCING ACCOUNT (MTCBA)

5. ACCOUNTING PROCEDURE: (Cont'd.)

a. Bundled and DA Ongoing CTC Subaccount: (Cont'd.)

3) A debit entry equal to bundled and DA customers’ share of ten percent of the total net-present-value of the ratepayer benefits from a restructured QF contract, at the time the restructured contract is signed.

4) A debit or credit entry equal to bundled and DA customers’ share upon Commission approval of a restructured contract to true-up for any difference between the initial net present value (Item 5.a.3 above), and the final Commission-approved net present value of the restructured QF contract and to adjust the interest computation in Item 5.a.10 below for the effect of the true-up.

5) A credit entry equal to bundled and DA customers’ share of the revenue received from the sale of excess sulfur dioxide emission credits, less reasonably incurred sales costs not already recovered in rates (D.97-11-074, Section 11.7.3).

6) A one-time debit entry equal to the balance in the ERCA CTC subaccount as authorized by the Commission.

7) A one-time debit entry equal to bundled and DA customers’ share of the balance in the Costs Deemed Reasonable subaccount of the GDTCMA as authorized by the Commission.

The following entry reflects the ongoing CTC costs associated with PG&E’s procurement portfolio from the Energy Resource Recovery Account (ERRA) for recovery in this account:

8) A debit entry equal to the above-market for ongoing CTC associated with QF obligations and PPA obligations, above the market benchmark currently adopted by the Commission.

The following entry reflects other ongoing transition costs for recovery in this subaccount:

9) A debit entry equal to bundled and DA customers’ share of PG&E’s recorded employee transition costs for utility personnel affected by electric industry restructuring. These costs may be recovered through December 2006, pursuant to Decision 97-06-060, FOF 4, 24, COL 4, and 17.

10) An entry equal to the interest on the average balance of the subaccount at the beginning of the month and the balance after the entries above, at a rate equal to one-twelfth the interest rate of the three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15 or its successor.

(Continued)
CQ. MODIFIED TRANSITION COST BALANCING ACCOUNT (MTCBA)

5. ACCOUNTING PROCEDURE: (Cont'd.)

b. Customer Generation Departing Load Ongoing CTC Subaccount:

1) A credit entry equal to the revenue from the ongoing CTC rate component from CGDL customers during the month; excluding the allowance for Franchise Fees and Uncollectible (FF&U) Accounts expense.

2) A debit entry equal to CGDL customers’ share costs associated with any buy-out, buy-down, renegotiation, or termination of Qualifying Facility (QF) contracts and settlements or judgments related to QF power purchase agreements.

3) A debit entry equal to CGDL customers’ share of ten percent of the total net-present-value of the ratepayer benefits from a restructured QF contract, at the time the restructured contract is signed.

4) A debit or credit entry upon Commission approval equal to CGDL customers’ share of a restructured contract to true-up for any difference between the initial net present value (Item 5.b.3. above), and the final Commission-approved net present value of the restructured QF contract and to adjust the interest computation in Item 5.b.9. below for the effect of the true-up.

5) A credit entry equal to CGDL customers’ share of the revenue received from the sale of excess sulfur dioxide emission credits, less reasonably incurred sales costs not already recovered in rates (D.97-11-074, Section 11.7.3).

6) A one-time debit entry equal to CGDL customers’ share of the balance in the Costs Deemed Reasonable subaccount of the GDTCMA as authorized by the Commission. (N)

The following entry reflects the ongoing CTC costs associated with PG&E’s procurement portfolio from the Energy Resource Recovery Account (ERRA) for recovery in this subaccount:

7) A debit entry equal to the above-market costs for ongoing CTC associated with QF obligations and PPA obligations, above the market benchmark currently adopted by the Commission.

8) A credit entry equal to negative above-market costs that are applied to positive above-market costs in the Negative Ongoing Competition Transition Charge Memorandum Account (NOCTCMA).

The following entry reflects other ongoing transition costs for recovery in this subaccount:

9) A debit entry equal to CGDL customers’ share of PG&E’s recorded employee transition costs for utility personnel affected by electric industry restructuring. These costs may be recovered through December 2006, pursuant to Decision 97-06-060, FOF 4, COL 4, and 17.

10) An entry equal to the interest on the average balance of the subaccount at the beginning of the month and the balance after the entries above, at a rate equal to one-twelfth the interest rate of the three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15 or its successor.

(Continued)
PRELIMINARY STATEMENT
(Continued)

CQ. MODIFIED TRANSITION COST BALANCING ACCOUNT (MTCBA)

5. ACCOUNTING PROCEDURE: (Cont’d.)

c. Municipal Departing Load Ongoing CTC Subaccount:

1) A credit entry equal to the revenue from the ongoing CTC rate component from MDL customers during the month; excluding the allowance for Franchise Fees and Uncollectible (FF&U) Accounts expense.

2) A debit entry equal to MDL customers’ share costs associated with any buy-out, buy-down, renegotiation, or termination of Qualifying Facility (QF) contracts and settlements or judgments related to QF power purchase agreements.

3) A debit entry equal to MDL customers’ share of ten percent of the total net-present-value of the ratepayer benefits from a restructured QF contract, at the time the restructured contract is signed.

4) A debit or credit entry upon Commission approval equal to MDL customers’ share of a restructured contract to true-up for any difference between the initial net present value (Item 5.b.3. above), and the final Commission-approved net present value of the restructured QF contract and to adjust the interest computation in Item 5.b.9. below for the effect of the true-up.

5) A credit entry equal to MDL customers’ share of the revenue received from the sale of excess sulfur dioxide emission credits, less reasonably incurred sales costs not already recovered in rates (D.97-11-074, Section 11.7.3).

6) A one-time debit entry equal to MDL customers’ share of the balance in the Costs Deemed Reasonable subaccount of the GDTCMA as authorized by the Commission.

The following entry reflects the ongoing CTC costs associated with PG&E’s procurement portfolio from the Energy Resource Recovery Account (ERRA) for recovery in this subaccount:

7) A debit entry equal to the above-market costs for ongoing CTC associated with QF obligations and PPA obligations, above the market benchmark currently adopted by the Commission.

8) A credit entry equal to negative above-market costs that are applied to positive above-market costs in the Negative Ongoing Competition Transition Charge Memorandum Account (NOCTCMA).
PRELIMINARY STATEMENT
(Continued)

CQ. MODIFIED TRANSITION COST BALANCING ACCOUNT (MTCBA)

5. ACCOUNTING PROCEDURE: (Cont’d.)

   c. Municipal Departing Load Ongoing CTC Subaccount: (Cont’d.)

   The following entry reflects other ongoing transition costs for recovery in this subaccount:

   9) A debit entry equal to MDL customers’ share of PG&E’s recorded employee transition costs for utility personnel affected by electric industry restructuring. These costs may be recovered through December 2006, pursuant to Decision 97-06-060, FOF 4, 24, COL 4, and 17.

   10) An entry equal to the interest on the average balance of the subaccount at the beginning of the month and the balance after the entries above, at a rate equal to one-twelfth the interest rate of the three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15 or its successor.
### TABLE OF CONTENTS

<table>
<thead>
<tr>
<th>CAL P.U.C. SHEET NO.</th>
<th>Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>8285-E</td>
<td>Title Page</td>
</tr>
<tr>
<td>24603,25050,24961,25043-E</td>
<td>Rate Schedules</td>
</tr>
<tr>
<td>25155,25025,25349,25530-E</td>
<td>Preliminary Statements</td>
</tr>
<tr>
<td>25154-E</td>
<td>Rules</td>
</tr>
<tr>
<td>23053-E</td>
<td>Maps, Contracts and Deviations</td>
</tr>
<tr>
<td>25013,24993,24994,24958,19236,25042,10572,23225-E</td>
<td>Sample Forms</td>
</tr>
</tbody>
</table>

### RATE SCHEDULES

<table>
<thead>
<tr>
<th>SCHEDULE</th>
<th>TITLE OF SHEET</th>
<th>CAL P.U.C. SHEET NO.</th>
</tr>
</thead>
<tbody>
<tr>
<td>E-1</td>
<td>Residential Service .................................................</td>
<td>24768,24769,24770,19910,24771,24772-E</td>
</tr>
<tr>
<td>E-2</td>
<td>Experimental Residential Time-of-Use Service ....................</td>
<td>24773,24774,24775,24776,24087,24777,24089,24778,23082,22501,21243,24779,22437,24780-E</td>
</tr>
<tr>
<td>E-3</td>
<td>Experimental Residential Critical Peak Pricing Service ..........</td>
<td>24091-E</td>
</tr>
<tr>
<td>EE</td>
<td>Service to Company Employees .........................................</td>
<td>24091-E</td>
</tr>
<tr>
<td>EM</td>
<td>Master-Metered Multifamily Service ...............................</td>
<td>24781,24782,24783,20648,24784,24785-E</td>
</tr>
<tr>
<td>ES</td>
<td>Multifamily Service ..................................................</td>
<td>24786,24787,24788,23640,24789,24790-E</td>
</tr>
<tr>
<td>ESR</td>
<td>Residential RV Park and Residential Marina Service ..............</td>
<td>24791,24792,24793,20657,24794,24795-E</td>
</tr>
<tr>
<td>ET</td>
<td>Mobilehome Park Service .............................................</td>
<td>24796,24797,24343,24798,24799,24800-E</td>
</tr>
<tr>
<td>E-6</td>
<td>Residential Time-of-Use Service ....................................</td>
<td>24801,24802,24803,24804,24805,24806-E</td>
</tr>
<tr>
<td>E-7</td>
<td>Residential Time-of-Use Service ....................................</td>
<td>24808,24809,24810,24811,24344,24812-E</td>
</tr>
<tr>
<td>E-A7</td>
<td>Experimental Residential Alternate Peak Time-of-Use Service ...............</td>
<td>21274,24813,24814,24855,24815,24816-E</td>
</tr>
<tr>
<td>E-8</td>
<td>Residential Seasonal Service Option ................................</td>
<td>24817,24818,24546,24819-E</td>
</tr>
<tr>
<td>E-9</td>
<td>Experimental Residential Service for Low Emission ................</td>
<td>24820,24821,24822,24823,24824,24825,21289,24826,24827-E</td>
</tr>
<tr>
<td>EL-1</td>
<td>Residential CARE Program Service ..................................</td>
<td>24118,24828,24829,24348,24380-E</td>
</tr>
<tr>
<td>EML</td>
<td>Master-Metered Multifamily CARE Program Service .................</td>
<td>24349,24667,21299,24123,22170-E</td>
</tr>
<tr>
<td>ESL</td>
<td>Multifamily CARE Program Service ..................................</td>
<td>24668,24669,21598,24351,24352,21307-E</td>
</tr>
<tr>
<td>ESLR</td>
<td>Residential RV Park and Residential Marina CARE Program Service</td>
<td>24670,24671,21599,24353,24354,21313-E</td>
</tr>
<tr>
<td>ETL</td>
<td>Mobilehome Park CARE Program Service ............................</td>
<td>24672,24673,21600,22180,24355,21319-E</td>
</tr>
<tr>
<td>EL-6</td>
<td>Residential CARE Program Time-of-Use Service ........................</td>
<td>24849,24850,24851,24852,24853,24854-E</td>
</tr>
<tr>
<td>EL-7</td>
<td>Residential CARE Program Time-of-Use Service ....................</td>
<td>21320,24133,24674,21601,24356,21325-E</td>
</tr>
<tr>
<td>EL-A7</td>
<td>Experimental Residential CARE Program Alternate Peak Time-of-Use Service</td>
<td>21326,24357,24675,19783,24358,21330-E</td>
</tr>
<tr>
<td>EL-8</td>
<td>Residential Seasonal CARE Program Service Option ................</td>
<td>24359,24676,24360,22190-E</td>
</tr>
<tr>
<td>E-FERA</td>
<td>Family Electric Rate Assistance ....................................</td>
<td>23963,24996,21643-E</td>
</tr>
</tbody>
</table>

### COMMERCIAL/INDUSTRIAL

<table>
<thead>
<tr>
<th>SCHEDULE</th>
<th>TITLE OF SHEET</th>
<th>CAL P.U.C. SHEET NO.</th>
</tr>
</thead>
<tbody>
<tr>
<td>A-1</td>
<td>Small General Service .............................................</td>
<td>24677,24678,24361,24362,21339-E</td>
</tr>
<tr>
<td>A-6</td>
<td>Small General Time-of-Use Service .................................</td>
<td>22755,23445,24679,24680,21343,24363,21345-E</td>
</tr>
<tr>
<td>A-10</td>
<td>Medium General Demand-Metered Service ..............................</td>
<td>24148,24681,24682,24683,24684,22757,22874,24364,24365,21354,21355-E</td>
</tr>
<tr>
<td>A-15</td>
<td>Direct-Current General Service ....................................</td>
<td>24685,24686,24360,24157-E</td>
</tr>
</tbody>
</table>

(Continued...)

Advice Letter No. 2883-E-A
Decision No. 03-02-028
Issued by Brian K. Cherry
Date Filed September 8, 2006
Effective October 8, 2006
Resolution No. 104800
Vice President Regulatory Relations
### TABLE OF CONTENTS (Continued)

**PRELIMINARY STATEMENTS**

<table>
<thead>
<tr>
<th>SCHEDULE</th>
<th>TITLE OF SHEET</th>
<th>CAL P.U.C. SHEET NO.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Part A</td>
<td>Description of Service Area &amp; General Requirements ..................................</td>
<td>12081 to 12090,17048-E</td>
</tr>
<tr>
<td>Part B</td>
<td>Not Being Used</td>
<td></td>
</tr>
<tr>
<td>Part C</td>
<td>Not Being Used</td>
<td></td>
</tr>
<tr>
<td>Part D</td>
<td>Energy Efficiency California Energy Commission Memorandum Account ...............</td>
<td>18604-E</td>
</tr>
<tr>
<td>Part E</td>
<td>CPUC Reimbursement Fee .............................................................................</td>
<td>21604-E</td>
</tr>
<tr>
<td>Part F</td>
<td>Helms Adjustment ......................................................................................</td>
<td>11995-E</td>
</tr>
<tr>
<td>Part G</td>
<td>Catastrophic Event Memorandum Account ..................................................</td>
<td>18998,11740-E</td>
</tr>
<tr>
<td>Part H</td>
<td>Interest ....................................................................................................</td>
<td>10579-E</td>
</tr>
<tr>
<td>Part I</td>
<td>Rate Schedule Summary ..............................................................................</td>
<td>24078,24079-E</td>
</tr>
<tr>
<td>Part J</td>
<td>Income Tax Component of Contributions Provision .......................................</td>
<td>11752,11503-E</td>
</tr>
<tr>
<td>Part K</td>
<td>Energy Commission Tax ...............................................................................</td>
<td>24297-E</td>
</tr>
<tr>
<td>Part L</td>
<td>Electric Restructuring Costs Accounts ....................................................</td>
<td>16515 to 16517-E</td>
</tr>
<tr>
<td>Part M</td>
<td>California Alternate Rates for Energy Account ..........................................</td>
<td>18601-E</td>
</tr>
<tr>
<td>Part N</td>
<td>Not Being Used</td>
<td></td>
</tr>
<tr>
<td>Part O</td>
<td>Not Being Used</td>
<td></td>
</tr>
<tr>
<td>Part P</td>
<td>Customer Energy Efficiency Adjustment ....................................................</td>
<td>15104,15095,15097,15105,15106-E</td>
</tr>
<tr>
<td>Part Q</td>
<td>Competition Transition Charge Responsibility ...........................................</td>
<td>14028-E</td>
</tr>
<tr>
<td>Part R</td>
<td>Affiliate Transfer Fees Account ..................................................................</td>
<td>16532-E</td>
</tr>
<tr>
<td>Part S</td>
<td>Hazardous Substance Mechanism ...................................................................</td>
<td>18999,15720,13540,13419 to 13421-E</td>
</tr>
<tr>
<td>Part T</td>
<td>Qualifying Facility Contribution in Aid of Construction Memorandum Account ......</td>
<td>13426-E</td>
</tr>
<tr>
<td>Part U</td>
<td>Capital Audit Consultant Cost Memorandum Account ......................................</td>
<td>17993-E</td>
</tr>
<tr>
<td>Part V</td>
<td>Not Being Used</td>
<td></td>
</tr>
<tr>
<td>Part W</td>
<td>Not Being Used</td>
<td></td>
</tr>
<tr>
<td>Part X</td>
<td>Not Being Used</td>
<td></td>
</tr>
<tr>
<td>Part Y</td>
<td>Electric and Magnetic Field Measurement Policy ..........................................</td>
<td>13399-E</td>
</tr>
<tr>
<td>Part Z</td>
<td>Electric Vehicle Balancing Account ................................................................</td>
<td>21664-E</td>
</tr>
<tr>
<td>Part AA</td>
<td>Not Being Used</td>
<td></td>
</tr>
<tr>
<td>Part AB</td>
<td>Not Being Used</td>
<td></td>
</tr>
<tr>
<td>Part AC</td>
<td>Not Being Used</td>
<td></td>
</tr>
<tr>
<td>Part AD</td>
<td>Transition Cost Audit Memorandum Account ...............................................</td>
<td>15917-E</td>
</tr>
<tr>
<td>Part AE</td>
<td>Generation Divestiture Transaction Costs Memorandum Account ....................</td>
<td>25343-E</td>
</tr>
<tr>
<td>Part AF</td>
<td>Not Being Used</td>
<td></td>
</tr>
<tr>
<td>Part AG</td>
<td>Not Being Used</td>
<td></td>
</tr>
<tr>
<td>Part AH</td>
<td>Not Being Used</td>
<td></td>
</tr>
<tr>
<td>Part AI</td>
<td>Not Being Used</td>
<td></td>
</tr>
<tr>
<td>Part AJ</td>
<td>Not Being Used</td>
<td></td>
</tr>
<tr>
<td>Part AK</td>
<td>Low Income Energy Efficiency Memorandum Account .......................................</td>
<td>19227-E</td>
</tr>
</tbody>
</table>

---

Advice Letter No. 2883-E-A
Decision No. 03-02-028
Issued by Brian K. Cherry
Vice President Regulatory Relations
Date Filed September 8, 2006
Effective October 8, 2006
Resolution No. 104798
### TABLE OF CONTENTS (Continued)

**PRELIMINARY STATEMENTS**

<table>
<thead>
<tr>
<th>SCHEDULE</th>
<th>TITLE OF SHEET</th>
<th>CAL P.U.C. SHEET NO.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Part CA</td>
<td>Food Service Technology Center Memorandum Account</td>
<td>18781-E</td>
</tr>
<tr>
<td>Part CB</td>
<td>DWR/ISO Cost Balancing Account</td>
<td>20500-E</td>
</tr>
<tr>
<td>Part CC</td>
<td>Real Time Energy Metering Memorandum Account</td>
<td>18307, 18308-E</td>
</tr>
<tr>
<td>Part CD</td>
<td>Kern Restoration and Operation Memorandum Account</td>
<td>18509-E</td>
</tr>
<tr>
<td>Part CE</td>
<td>Baseline Balancing Account</td>
<td>23410, 23411-E</td>
</tr>
<tr>
<td>Part CF</td>
<td>Net Energy Metering Memorandum Account</td>
<td>18831-E</td>
</tr>
<tr>
<td>Part CG</td>
<td>Utility Generation Balancing Account</td>
<td>24735, 24736-E</td>
</tr>
<tr>
<td>Part CH</td>
<td>Utility Retained Generation income Tax Memorandum Account</td>
<td>20502-E</td>
</tr>
<tr>
<td>Part CI</td>
<td>Wholesale DWR/ISO Cost Memorandum Account</td>
<td>20503-E</td>
</tr>
<tr>
<td>Part CJ</td>
<td>Not Being Used</td>
<td></td>
</tr>
<tr>
<td>Part CK</td>
<td>Distribution Bypass Deferral Rate Memorandum Account</td>
<td>20619-E</td>
</tr>
<tr>
<td>Part CL</td>
<td>Distributed Energy Resources Memorandum Account</td>
<td>19042-E</td>
</tr>
<tr>
<td>Part CM</td>
<td>Bond Charge Balancing Account</td>
<td>20245, 19556-E</td>
</tr>
<tr>
<td>Part CN</td>
<td>Research, Development, and Demonstration Balancing Account</td>
<td>19371-E</td>
</tr>
<tr>
<td>Part CO</td>
<td>Renewables Balancing Account</td>
<td>19372-E</td>
</tr>
<tr>
<td>Part CP</td>
<td>Energy Resource Recovery Account</td>
<td>23762, 23998, 23999-E</td>
</tr>
<tr>
<td>Part CQ</td>
<td>Modified Transition Cost Balancing Account</td>
<td>24756, 25344, 25345, 25346, 25347-E</td>
</tr>
<tr>
<td>Part CR</td>
<td>Common Area Balancing Account</td>
<td>19768, 19769-E</td>
</tr>
<tr>
<td>Part CS</td>
<td>Advanced Metering and Demand Response Account</td>
<td>24737, 24738, 24739-E</td>
</tr>
<tr>
<td>Part CT</td>
<td>Direct Access Shortfall Account</td>
<td>22416-E</td>
</tr>
<tr>
<td>Part CU</td>
<td>Customer Credit Holding Account</td>
<td>21533-E</td>
</tr>
<tr>
<td>Part CV</td>
<td>Financial Hedging Memorandum Account</td>
<td>20631-E</td>
</tr>
<tr>
<td>Part CW</td>
<td>Not Being Used</td>
<td></td>
</tr>
<tr>
<td>Part CX</td>
<td>Not Being Used</td>
<td></td>
</tr>
<tr>
<td>Part CY</td>
<td>El Paso Settlement Electric Memorandum Account</td>
<td>20985-E</td>
</tr>
<tr>
<td>Part CZ</td>
<td>Distribution Revenue Adjustment Mechanism</td>
<td>24740, 24043-E</td>
</tr>
<tr>
<td>Part DA</td>
<td>Public Purpose Program Revenue Adjustment Mechanism</td>
<td>22719-E</td>
</tr>
<tr>
<td>Part DB</td>
<td>Nuclear Decommissioning Adjustment Mechanism</td>
<td>22720-E</td>
</tr>
<tr>
<td>Part DC</td>
<td>Not Being Used</td>
<td></td>
</tr>
<tr>
<td>Part DD</td>
<td>Regulatory Asset Tax Balancing Account</td>
<td>21498-E</td>
</tr>
<tr>
<td>Part DE</td>
<td>Headroom Account</td>
<td>21122-E</td>
</tr>
<tr>
<td>Part DF</td>
<td>Electric Reimbursable Fees Balancing Account</td>
<td>22722-E</td>
</tr>
<tr>
<td>Part DG</td>
<td>DWR Power Charge Balancing Account</td>
<td>23266-E</td>
</tr>
<tr>
<td>Part DH</td>
<td>Electric Credit Facilities Fees Tracking Account</td>
<td>21125-E</td>
</tr>
<tr>
<td>Part DI</td>
<td>Procurement Energy Efficiency Balancing Account</td>
<td>25023-E</td>
</tr>
</tbody>
</table>

Advice Letter No. 2883-E-A

Decision No. 03-02-028

Issued by Brian K. Cherry

Vice President

Resolution No. 104799

Date Filed September 8, 2006

Effective October 8, 2006

Regulatory Relations
PG&E Gas and Electric Advice
Filing List
General Order 96-A, Section III(G)

ABAG Power Pool
Accent Energy
Agnet Consumer Alliance
Agnew Developmental Center
Ahmed, Ali
Alcantar & Elsesser
Ancillary Services Coalition
Anderson Donovan & Poole P.C.
Applied Power Technologies
APS Energy Services Co Inc
Arter & Hadden LLP
Avista Corp
Barkovich & Yap, Inc.
BART
Bartle Wells Associates
Blue Ridge Gas
Bohannon Development Co
BP Energy Company
Braun & Associates
C & H Sugar Co.
CA Bldg Industry Association
CA Cotton Ginners & Growers Assoc.
CA League of Food Processors
CA Water Service Group
California Energy Commission
California Farm Bureau Federation
California Gas Acquisition Svc
California ISO
Calpine
Calpine Corp
Calpine Gilroy Cogen
Cambridge Energy Research Assoc
Cameron McKenna
Cardinal Cogen
Cellnet Data Systems
Chevron Texaco
Chevron USA Production Co.
Childress, David A.
City of Glendale
City of Healdsburg
City of Palo Alto
City of Redding
CLECA Law Office
Commerce Energy
Constellation New Energy
CPUC
Cross Border Inc
Crossborder Inc
CSC Energy Services
Davis, Wright, Tremaine LLP
Defense Fuel Support Center
Department of the Army
Department of Water & Power City

DGS Natural Gas Services
Douglas & Liddell
Downey, Brand, Seymour & Rohwer
Duke Energy
Duke Energy North America
Duncan, Virgil E.
Dutcher, John
Dynegy Inc.
Ellison Schneider
Energy Law Group LLP
Energy Management Services, LLC
Exelon Energy Ohio, Inc
Exeter Associates
Foster Farms
Foster, Wheeler, Martinez
Franciscan Mobilehome
Future Resources Associates, Inc
G. A. Krause & Assoc
Gas Transmission Northwest Corporation
GLJ Energy Publications
Goodin, MacBride, Squeri, Schlotz & Hanna & Morton
Heeg, Peggy A.
Hitachi Global Storage Technologies
Hogan Manufacturing, Inc
House, Lon
Imperial Irrigation District
Integrated Utility Consulting Group
International Power Technology
Interstate Gas Services, Inc.
IUCG/Sunshine Design LLC
J. R. Wood, Inc
JTM, Inc
Luce, Forward, Hamilton & Scripps
Manatt, Phelps & Phillips
Marcus, David
Matthew V. Brady & Associates
Maynor, Donald H.
McKenzie & Assoc
McKenzie & Associates
Meek, Daniel W.
Mirant California, LLC
Modesto Irrigation Dist
Morrison & Foerster
Morse Richard Weisenmiller & Assoc.
Navegant Consulting
New United Motor Mfg, Inc
Norris & Wong Associates
North Coast Solar Resources
Northern California Power Agency
Office of Energy Assessments
OnGrid Solar
Palo Alto Muni Utilities

PG&E National Energy Group
Pinnacle CNG Company
PITCO
Plurimi, Inc.
PPL EnergyPlus, LLC
Praxair, Inc.
Price, Roy
Product Development Dept
R. M. Hairston & Company
R. W. Beck & Associates
Recon Research
Regional Cogeneration Service
RMC Lonestar
Sacramento Municipal Utility District
SCD Energy Solutions
Seattle City Light
Sempra
Sempra Energy
Sequoia Union HS Dist
SESCO
Sierra Pacific Power Company
Silicon Valley Power
Smurfit Stone Container Corp
Southern California Edison
SPURR
St. Paul Assoc
Stanford University
Sutherland, Asbill & Brennan
Tabors Caramanis & Associates
Tecogen, Inc
TFS Energy
Transcanada
Turlock Irrigation District
U S Borax, Inc
United Cogen Inc.
URM Groups
Utility Cost Management LLC
Utility Resource Network
Wellhead Electric Company
Western Hub Properties, LLC
White & Case
WMA

08-Aug-06