

## PUBLIC UTILITIES COMMISSION

505 VAN NESS AVENUE  
SAN FRANCISCO, CA 94102-3298



Advice Letter 2858-G-A/3102-E-A

September 28, 2007

Brian K. Cherry  
Vice President, Regulatory Relations  
Pacific Gas and Electric Company  
77 Beale Street, Mail Code B10C  
P.O. Box 770000  
San Francisco, CA 94177

Subject: Supplement – Consolidation of Approved Changes to Gas  
Preliminary Statements Part F – Core Fixed Account and  
Part J – Noncore Customer Class Charge Account; Electric  
Preliminary Statement Part CZ – Distribution Revenue  
Adjustment Mechanism

Dear Mr. Cherry:

Advice Letter 2858-G-A/3102-E-A is effective February 22, 2007.

Sincerely,

A handwritten signature in black ink, appearing to read "S. H. Gallagher".

Sean H. Gallagher, Director  
Energy Division

**Brian K. Cherry**  
Vice President  
Regulatory Relations

77 Beale Street, Room 1087  
San Francisco, CA 94105

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Mail Code B10C  
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P.O. Box 770000  
San Francisco, CA 94177

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August 7, 2007

**Advice 2858-G/3102-E**

(Pacific Gas and Electric Company ID U 39 M)

Public Utilities Commission of the State of California

**Subject: Consolidation of Approved Changes to Gas Preliminary  
Statements Part F – Core Fixed Account and Part J – Noncore  
Customer Class Charge Account; Electric Preliminary Statement  
Part CZ – Distribution Revenue Adjustment Mechanism**

Pacific Gas and Electric Company (PG&E) hereby submits for filing revisions to its gas tariffs. The affected tariff sheets are listed on the enclosed Attachment I.

**Purpose**

This purpose of this advice letter is to consolidate approved revisions to Gas Preliminary Statements F -- Core Fixed Account and Part J – Noncore Customer Class Charge Account; Electric Preliminary Statement Part CZ – Distribution Revenue Adjustment Mechanism. This advice filing should be approved effective **February 22, 2007**, as it is the later effective date for the tariff pages being consolidated. The revisions in this advice letter were approved by the Commission as follows:

|                                  |  |
|----------------------------------|--|
| <b>Advice 2816-G/<br/>3010-E</b> | Filed March 22, 2007, effective January 1, 2007<br>Approved by Energy Division on June 22, 2007<br><i>Creation of California Solar Initiative Balancing Account and<br/>Modification of Corresponding Tariffs for Cost Recovery and<br/>Self-Generation Incentive Program Transfers, in Compliance<br/>with Decision 06-12-033</i> |
| <b>Advice 2808-G/<br/>2989-E</b> | Filed February 14, 2007, effective February 14, 2007<br>Approved by Energy Division on March 14, 2007<br><i>Payment Deferral Plan for Citrus Growers and Other Affected<br/>Agricultural Growers – New Gas and Electric Form 79-1094</i>   |

**Advice 2746-G-B/ 2866-E-B** Filed January 23, 2007, effective February 22, 2007  
Approved by Energy Division on August 3, 2007  
*Supplement – Disposition of Proceeds in the Real Property  
Gain/Loss on Sale Memorandum Account in Accordance with  
Decision 06-05-041 and Decision 06-12-043 on the Gain on  
Sale OIR Proceeding*

### **Protests**

Anyone wishing to protest this filing may do so by sending a letter by **August 27, 2007**, 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:

CPUC Energy Division  
Attention: Tariff Unit, 4th Floor  
505 Van Ness Avenue, 4<sup>th</sup> Floor  
San Francisco, California 94102  
Facsimile: (415) 703-2200  
E-mail: [mas@cpuc.ca.gov](mailto:mas@cpuc.ca.gov) and [inj@cpuc.ca.gov](mailto:inj@cpuc.ca.gov)

Protests also should be sent by e-mail and facsimile to Mr. Honesto Gatchalian, Energy Division, as shown above, and by U.S. mail to Mr. Gatchalian at the above address.

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 K. 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: PG&ETariffs@pge.com

**Notice**

In accordance with General Order 96-B, Section IV, 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

Attachments



**ATTACHMENT 1**  
**Advice 2858-G**

| <b>Cal P.U.C.<br/>Sheet No.</b> | <b>Title of Sheet</b>   | <b> Cancelling Cal<br/>P.U.C. Sheet No.</b> |
|---------------------------------|---|---|
| 25099-G                         | Preliminary Statement Part F--Core Fixed Cost Account               | 24669-G                                     |
| 25100-G                         | Preliminary Statement Part J--Noncore Customer Class Charge Account | 24670-G                                     |
| 25101-G                         | Preliminary Statement Part J (Cont.)                                | 24671-G                                     |
| 25102-G                         | Table of Contents -- Preliminary Statements                         | 24627-G                                     |
| 25103-G                         | Table of Contents -- Title Page                                     | 24628-G                                     |

**ATTACHMENT 1**  
**Advice 3102-E**

| <b>Cal P.U.C.<br/>Sheet No.</b> | <b>Title of Sheet</b>  | <b> Cancelling Cal<br/>P.U.C. Sheet No.</b> |
|---------------------------------|--|---|
| 26500-E                         | Preliminary Statement Part CZ--Distribution Revenue Adjustment Mechanism | 26210-E                                     |
| 26501-E                         | Preliminary Statement Part CZ (Cont.)                                    | 25958-E                                     |
| 26502-E                         | Table of Contents -- Preliminary Statements                              | 25929-E                                     |
| 26503-E                         | Table of Contents -- Title Page  | 25930-E                                     |



PRELIMINARY STATEMENT  
(Continued)

F. CORE FIXED COST ACCOUNT (CFCA) (Cont'd.)

6. ACCOUNTING PROCEDURE: (Cont'd.)

b. Core Cost Subaccount (Cont'd.)

- 4) a debit entry equal to one-twelfth of the core portion of the authorized local transmission revenue requirement, excluding the allowance for F&U;
- 5) a debit or credit entry, as appropriate, to record the transfer of amounts from other accounts to this subaccount for recovery in rates, upon approval by the CPUC;
- 6) an entry equal to 70.03 percent of the local transmission revenue shortfall or over-recovery resulting from a change in customers qualifying for backbone-level end-use service, and associated throughput reduction or increase, as applicable;
- 7) a debit or credit entry equal to any amounts authorized by the CPUC to be recorded in this subaccount;
- 8) a debit entry equal to one-twelfth of the core portion of the current year Self Generation Incentive Program (SGIP) revenue requirement authorized by the CPUC; (T)
- 9) an entry equal to the core portion of the gain or loss on the sale of a gas transmission non-depreciable asset, as approved by the Commission; (N)  
(N)
- 10) a debit entry equal to the core gas portion of incremental administrative costs and amounts written off as uncollectible associated with the payment deferral plan for qualifying citrus and other agricultural growers pursuant to Resolution E-4065; and (N)  
(N)
- 11) an entry equal to interest on the average of the balance in the account at the beginning of the month and the balance in the account after entries F.6.b.1 through F.6.b.10 above, are made, 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. (T)  
(T)  
(T)

c. Winter Gas Savings Program Transportation Subaccount

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

- 1) a debit entry, as appropriate, to record the transportation portion of the 2006 WGSP rebates recorded in the Distribution Cost Subaccount of the Core Fixed Cost Account;
- 2) a debit entry to record the transportation portion of WGSP rebates beginning in 2007;
- 3) a debit entry, as appropriate, to record the transportation portion of the authorized WGSP marketing and implementation costs to this subaccount;
- 4) a credit entry equal to the revenue from the WGSP – Transportation rate component, excluding the allowance for F&U; and
- 5) an entry equal to interest on the average of the balance in the account at the beginning of the month and the balance in the account after the above entries, 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.



PRELIMINARY STATEMENT  
(Continued)

J. NONCORE CUSTOMER CLASS CHARGE ACCOUNT (NCA) (Cont'd.)

6. ACCOUNTING PROCEDURE: (Cont'd.)

a. Noncore Subaccount

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

- 1) a debit entry equal to one-twelfth of the noncore portion of the procurement-related G-10 employee discount allocation shown on Preliminary Statement Part C.2;
- 2) a debit entry equal to the noncore portion of intervenor compensation and any other expense adopted by the CPUC as a cost to be included in this subaccount;
- 3) a credit entry equal to the NCA-Noncore revenue, excluding the allowance for Franchise Fees and Uncollectible Accounts Expense (F&U);
- 4) an debit or credit entry, as appropriate, to record the transfer of amounts from other accounts to this subaccount for recovery in rates, upon approval by the CPUC;
- 5) an entry equal to 29.97 percent of the local transmission revenue shortfall or over-recovery resulting from a change in customers qualifying for backbone-level end-use service, and associated throughput reduction or increase, as applicable;
- 6) a debit entry equal to one-twelfth of the noncore portion of the current year Self Generation Incentive Program (SGIP) revenue requirement authorized by the CPUC; (T)
- 7) an entry equal to the noncore portion of the gain or loss on the sale of a gas transmission non-depreciable asset, as approved by the Commission; (N)
- 8) a debit entry equal to the noncore gas portion of incremental administrative costs and amounts written off as uncollectible associated with the payment deferral plan for qualifying citrus and other agricultural growers pursuant to Resolution E-4065; and (N)
- 9) an entry equal to interest on the average of the balance in the subaccount at the beginning of the month and the balance after entries from J.6.a.1 through J.6.a.8 above, are made, 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. (T)

(L)



**Pacific Gas and Electric Company**  
San Francisco, California

Cancelling

Original

Cal. P.U.C. Sheet No  
Cal. P.U.C. Sheet No.

25101-G  
24626,  
24671-G

PRELIMINARY STATEMENT  
(Continued)

J. NONCORE CUSTOMER CLASS CHARGE ACCOUNT (NCA) (Cont'd.)

6. ACCOUNTING PROCEDURE: (Cont'd.)

b. Interim Relief and Distribution Subaccount

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

- 1) a one-time entry equal to the noncore distribution portion of the gas revenue requirement adopted in GRC Decision 04-05-055, from January 1, 2003 to the implementation date, including interest, and excluding the allowance for F&U;
- 2) an entry equal to any other amounts adopted by the CPUC to be included in this subaccount;
- 3) a credit equal to the NCA-Interim Relief and Distribution revenue, excluding the allowance for F&U;
- 4) a debit or credit entry, as appropriate, to record the transfer of amounts from other accounts to this subaccount for recovery in rates, upon approval by the CPUC;
- 5) an entry equal to the noncore portion of the gain or loss on the sale of a gas distribution non-depreciable asset, as approved by the Commission; and
- 6) an entry equal to interest on the average of the balance in the account at the beginning of the month and the balance in the account after entries J.6.b.1 through J.6.b.5 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.

(N)  
(N)

(T)

(L)



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PRELIMINARY STATEMENT  
(Continued)

CZ. DISTRIBUTION REVENUE ADJUSTMENT MECHANISM (DRAM) (Cont'd.)

5. ACCOUNTING PROCEDURES: (Cont'd.)

- f. A credit entry equal to the debit entry in the California Alternative Rates for Energy Account (CARE) that corresponds to the actual CARE revenue shortfall. The corresponding debit entry is defined in PG&E's electric Preliminary Statement Part M. (T)
- g. A credit entry equal to the recorded amount of revenue cycle services credits given to customers for revenue cycle services provided by entities other than PG&E. (T)
- h. A credit entry equal to the amount of Shareholder Participation, as defined in Section 6 below. (T)
- i. A debit entry equal to the payment to fund PG&E Environmental Enhancement Corporation plus an allowance for FF&U, pursuant to the Chapter 11 Settlement Agreement Paragraph 17c adopted in Decision 03-12-035. (T)
- j. A debit or credit entry, as appropriate, to record the transfer of amounts from other accounts to the DRAM for recovery in rates, upon approval by the CPUC. (T)
- k. A debit entry equal to one-twelfth of the electric portion of the current year Self Generation Incentive Program (SGIP) revenue requirement authorized by the CPUC, including an allowance for FF&U expense. (T)
- l. A debit entry equal to one-twelfth of the current-year California Solar Initiative (CSI) revenue requirement authorized by the CPUC, including an allowance for FF&U expense. (N)
- m. A debit or credit entry, as appropriate, to record any shareholder rewards or penalties under the Reliability Incentive Mechanism adopted in D.04-10-034. (T)
- n. A debit entry equal to the amounts paid to the Commission for reimbursement of rate case expenses billed to the Utility pursuant to Public Utilities Code Section 631, plus an allowance for Franchise Fees and Uncollectible Accounts expense. (T)
- o. A debit entry equal to the intervenor compensation payments authorized by the Commission, recorded during the month, plus an allowance for Franchise Fees and Uncollectible Accounts expense. (T)
- p. A debit entry equal to the franchise fees paid by PG&E associated with the revenue collected by PG&E under electric Preliminary Statement Part AS – Fixed Transition Amount Charge, calculated in proportion to total franchise-applicable revenue, plus an allowance for Franchise Fees and Uncollectible Accounts expense. (T)
- q. A debit or credit entry, as appropriate, to record the gain or loss on the sale of an electric distribution non-depreciable asset, as approved by the Commission. (N)

(L)

Note: All debits and credits described above, except for that described in Section 5.s, shall include an allowance for franchise fees and uncollectible accounts expense. (T) (N)

(Continued)



**Pacific Gas and Electric Company**  
San Francisco, California

Cancelling

Original

Cal. P.U.C. Sheet No.  
Cal. P.U.C. Sheet No.

26501-E  
25928,  
25958-E

PRELIMINARY STATEMENT  
(Continued)

CZ. DISTRIBUTION REVENUE ADJUSTMENT MECHANISM (DRAM) (Cont'd.)

5. ACCOUNTING PROCEDURES: (Cont'd.)

r. A debit entry equal to the electric portion of incremental administrative costs and amounts written off as uncollectible associated with the payment deferral plan for qualifying citrus and other agricultural growers pursuant to Resolution E-4065, plus an allowance for franchise fees and uncollectibles (FF&U) accounts expense at the rates authorized in PG&E's most recent GRC for the incremental administrative costs. (T) (L)

s. An entry equal to 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. (T) (L)

6. SHAREHOLDER PARTICIPATION: PG&E's shareholders bear some responsibility for economic risks and rewards associated with, but not limited to, Commission-approved economic discounts and credits to certain PG&E customers. This section ensures that ratepayers will not assume shareholders' obligations. (L)

Shareholder Participation will be calculated monthly as follows:

The amount of the Shareholder Participation Mechanism for Schedule ED, in accordance with Resolution E-3654. (L)

Advice Letter No. 3102-E

Decision No.

107020

Issued by  
**Brian K. Cherry**  
Vice President  
Regulatory Relations

Date Filed August 7, 2007  
Effective February 22, 2007  
Resolution No. E-4065



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(T)



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**PG&E Gas and Electric  
Advice Filing List  
General Order 96-B, Section IV**

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|------------------------------------|--|---------------------------------------|
| ABAG Power Pool                    | Douglass & Liddell                     | PG&E National Energy Group            |
| Accent Energy                      | Downey, Brand, Seymour & Rohwer        | Pinnacle CNG Company                  |
| Aglet Consumer Alliance            | Duke Energy                            | PITCO                                 |
| Agnews Developmental Center        | Duke Energy North America              | Plurimi, Inc.                         |
| Ahmed, Ali                         | Duncan, Virgil E.                      | PPL EnergyPlus, LLC                   |
| Alcantar & Kahl                    | Dutcher, John                          | Praxair, Inc.                         |
| Ancillary Services Coalition       | Dynegy Inc.                            | Price, Roy                            |
| Anderson Donovan & Poole P.C.      | Ellison Schneider                      | Product Development Dept              |
| Applied Power Technologies         | Energy Law Group LLP                   | R. M. Hairston & Company              |
| APS Energy Services Co Inc         | Energy Management Services, LLC        | R. W. Beck & Associates               |
| Arter & Hadden LLP                 | Exelon Energy Ohio, Inc                | Recon Research                        |
| Avista Corp                        | Exeter Associates                      | Regional Cogeneration Service         |
| Barkovich & Yap, Inc.              | Foster Farms                           | RMC Lonestar                          |
| BART                               | Foster, Wheeler, Martinez              | Sacramento Municipal Utility District |
| Bartle Wells Associates            | Franciscan Mobilehome                  | SCD Energy Solutions                  |
| Blue Ridge Gas                     | Future Resources Associates, Inc       | Seattle City Light                    |
| Bohannon Development Co            | G. A. Krause & Assoc                   | Sempra                                |
| BP Energy Company                  | Gas Transmission Northwest Corporation | Sempra Energy                         |
| Braun & Associates                 | GLJ Energy Publications                | Sequoia Union HS Dist                 |
| C & H Sugar Co.                    | Goodin, MacBride, Squeri, Schlotz &    | SESCO                                 |
| CA Bldg Industry Association       | Hanna & Morton                         | Sierra Pacific Power Company          |
| CA Cotton Ginners & Growers Assoc. | Heeg, Peggy A.                         | Silicon Valley Power                  |
| CA League of Food Processors       | Hitachi Global Storage Technologies    | Smurfit Stone Container Corp          |
| CA Water Service Group             | Hogan Manufacturing, Inc               | Southern California Edison            |
| California Energy Commission       | House, Lon                             | SPURR                                 |
| California Farm Bureau Federation  | Imperial Irrigation District           | St. Paul Assoc                        |
| California Gas Acquisition Svcs    | Integrated Utility Consulting Group    | Sutherland, Asbill & Brennan          |
| California ISO                     | International Power Technology         | Tabors Caramanis & Associates         |
| Calpine                            | Interstate Gas Services, Inc.          | Tecogen, Inc                          |
| Calpine Corp                       | IUCG/Sunshine Design LLC               | TFS Energy                            |
| Calpine Gilroy Cogen               | J. R. Wood, Inc                        | Transcanada                           |
| Cambridge Energy Research Assoc    | JTM, Inc                               | Turlock Irrigation District           |
| Cameron McKenna                    | Luce, Forward, Hamilton & Scripps      | U S Borax, Inc                        |
| Cardinal Cogen                     | Manatt, Phelps & Phillips              | United Cogen Inc.                     |
| Cellnet Data Systems               | Marcus, David                          | URM Groups                            |
| Chevron Texaco                     | Matthew V. Brady & Associates          | Utility Resource Network              |
| Chevron USA Production Co.         | Maynor, Donald H.                      | Wellhead Electric Company             |
| City of Glendale                   | MBMC, Inc.                             | White & Case                          |
| City of Healdsburg                 | McKenzie & Assoc                       | WMA                                   |
| City of Palo Alto                  | McKenzie & Associates                  |                                       |
| City of Redding                    | Meek, Daniel W.                        |                                       |
| CLECA Law Office                   | Mirant California, LLC                 |                                       |
| Commerce Energy                    | Modesto Irrigation Dist                |                                       |
| Constellation New Energy           | Morrison & Foerster                    |                                       |
| CPUC                               | Morse Richard Weisenmiller & Assoc.    |                                       |
| Cross Border Inc                   | Navigant Consulting                    |                                       |
| Crossborder Inc                    | New United Motor Mfg, Inc              |                                       |
| CSC Energy Services                | Norris & Wong Associates               |                                       |
| Davis, Wright, Tremaine LLP        | North Coast Solar Resources            |                                       |
| Defense Fuel Support Center        | Northern California Power Agency       |                                       |
| Department of the Army             | Office of Energy Assessments           |                                       |
| Department of Water & Power City   | OnGrid Solar                           |                                       |
| DGS Natural Gas Services           | Palo Alto Muni Utilities               |                                       |