September 10, 2010

Jane K. Yura  
Vice President, Regulation and Rates  
Pacific Gas and Electric Company  
77 Beale Street, Mail Code B10B  
P.O. Box 770000  
San Francisco, CA  94177

Subject: Supplemental Filing – Approval of Wildfire Expense Memorandum Account

Dear Ms. Yura:


Sincerely,

Julie A. Fitch, Director  
Energy Division
August 9, 2010

Advice 3046-G-A/3530-E-A
(Pacific Gas and Electric Company ID U 39 M)

Public Utilities Commission of the State of California

Subject: Supplemental Filing - Approval of Wildfire Expense Memorandum Account

Pacific Gas and Electric Company (“PG&E”) hereby submits revisions to its gas and electric tariffs. The affected tariff sheets are listed on the enclosed Attachment 1.

Purpose

This supplemental filing complies with Ordering Paragraph (“OP”) 2 of Resolution E-4311 (“the Resolution”) which orders PG&E to replace in its entirety Advice 3046-E/3530-G filed on September 22, 2009, and establish a Wildfire Expense Memorandum Account (WEMA) with the modifications as described in Resolution E-4311 and specified in the Appendix thereto.

Background

On August 31, 2009, PG&E along with Southern California Edison Company, San Diego Gas & Electric Company, and Southern California Gas Company (“Utilities”) filed Joint Application (A.) 09-08-020, requesting approval to establish a Wildfire Expense Balancing Account (“WEBA”) to enable the Utilities to recover primarily the cost of uninsured wildfire claims to the extent that such claims would have been covered by insurance policies the Utilities historically have been able to purchase. PG&E seeks to establish the WEMA to record these same-type costs prior to a final decision in A.09-08-020 and the establishment of the WEBA, should any costs be incurred.

In Resolution E-4311, issued on July 29, 2010, the Commission approved, with certain modifications, the Utilities’ proposals to establish WEMAs. The Commission noted that the recovery of costs recorded in the WEMAs is dependent on a Commission decision in A.09-08-020.1 The Commission also required that: (1) the electric Utilities’ WEMA

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1 Resolution E-4311, page 6.
tariffs include a credit entry for any wildfire cost recovered through revenues authorized by the Federal Energy Regulatory Commission, and (2) interest on WEMA balances shall accrue at the three-month commercial paper rate and shall not include incremental debt/equity costs.²

Consistent with the Utilities' request in A.09-08-020 and the modifications adopted in Resolution E-4311, PG&E proposes revised WEMA tariffs (one electric and one natural gas) to record for future recovery wildfire-related costs including: (1) payments to satisfy wildfire claims,³ including any co-insurance and deductible expense paid by the Utilities, but excluding costs already authorized for recovery in rates; (2) outside legal expenses incurred in the defense of wildfire claims; and (3) increases or decreases in wildfire insurance premiums from amounts authorized in the General Rate Case ("GRC") or other applicable proceeding. Insurance proceeds, as well as any payments received from third parties, will be credited to the WEMA as they are received. In accordance with Resolution E-4311, these WEMA tariffs include a special disposition section that links the recovery of any costs recorded in the WEMA to the Commission’s decision in A.09-08-020.

**Tariff Revisions**

PG&E proposes two new memorandum accounts: the *Wildfire Expense Memorandum Account – Gas* ("WEMA-G") and the *Wildfire Expense Memorandum Account – Electric* ("WEMA-E").

**Protests**

Anyone wishing to protest this filing may do so by letter sent via U.S. mail, by facsimile or electronically, any of which must be received no later than **August 30, 2010**,⁴ which is 21 days after the date of this filing. Protests should be mailed to:

CPUC Energy Division
Tariff Files, Room 4005
DMS Branch
505 Van Ness Avenue
San Francisco, California_94102

Facsimile: (415) 703-2200
E-mail: jnj@cpuc.ca.gov and mas@cpuc.ca.gov

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² Resolution E-4311, page 7.
³ Wildfire claims means amounts paid by PG&E to a third party in respect of a claim by such third party for damage or loss resulting from a wildfire, including claims by a governmental entity for the reimbursement of fire suppression costs, damages to environmental resources and other governmental claims against PG&E arising from a wildfire.
⁴ The end of the protest period falls on a weekend; therefore, PG&E is moving the end of the protest period to the following business day.
Copies of protests also should be mailed to the attention of the Director, Energy Division, Room 4004, at the address shown above.

The protest also should be sent via U.S. mail (and by facsimile and electronically, if possible) to PG&E at the address shown below on the same date it is mailed or delivered to the Commission:

Jane K. Yura  
Vice President, Regulation and Rates  
Pacific Gas and Electric Company  
77 Beale Street, Mail Code B10B  
P.O. Box 770000  
San Francisco, California  94177  

Facsimile: (415) 973-6520  
E-mail: PGETariffs@pge.com

**Effective Date**

Ordering Paragraph 2 of Resolution E-4311 also orders PG&E to designate this as Tier 1 to be made effective on **July 29, 2010**, the date of the Resolution, subject to Energy Division’s review for compliance with the Resolution.

**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 and the parties on the service list for A.09-08-020, A.05-12-002, and R.08-11-005. Address changes to the General Order 96-B service list should be directed to e-mail PGETariffs@pge.com. For changes to any other service list, please contact the Commission’s Process Office at (415) 703-2021 or at Process_Office@cpuc.ca.gov. Send all electronic approvals to PGETariffs@pge.com. Advice letter filings can also be accessed electronically at: [http://www.pge.com/tariffs](http://www.pge.com/tariffs).

Vice President - Regulation and Rates

cc: Service Lists – A.09-08-020, A.05-12-002, R.08-11-005

Attachments
Company name/CPUC Utility No. Pacific Gas and Electric Company (ID U39 M)

Utility type:   Contact Person: Linda Tom-Martinez
☑ ELC    ☑ GAS
☐ PLC    □ HEAT    □ WATER Phone #: (415) 973-4612

EXPLANATION OF UTILITY TYPE
ELC = Electric     GAS = Gas
PLC = Pipeline     HEAT = Heat     WATER = Water

Advice Letter (AL) #: 3046-G-A/3530-E-A
Subject of AL: Supplemental Filing - Approval of Wildfire Expense Memorandum Account
Keywords (choose from CPUC listing): Memorandum Account, Compliance
AL filing type: ☐ Monthly ☐ Quarterly ☐ Annual ☑ One-Time ☐ Other
If AL filed in compliance with a Commission order, indicate relevant Decision/Resolution #: Resolution E-4311
Does AL replace a withdrawn or rejected AL? If so, identify the prior AL: No
Summarize differences between the AL and the prior withdrawn or rejected AL:
Is AL requesting confidential treatment? If so, what information is the utility seeking confidential treatment for:
Confidential information will be made available to those who have executed a nondisclosure agreement: ☐ Yes ☐ No
Name(s) and contact information of the person(s) who will provide the nondisclosure agreement and access to the confidential information:
Resolution Required? Yes ☐ No
Requested effective date: July 29, 2010
No. of tariff sheets: 6
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: Gas Preliminary Statement BX, Electric Preliminary Statement FC
Service affected and changes proposed: N/A
Pending advice letters that revise the same tariff sheets: 3046-G/3530-E
Protests, dispositions, 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
Tariff Files, Room 4005
DMS Branch
505 Van Ness Ave.,
San Francisco, CA 94102
jnj@cpuc.ca.gov and mas@cpuc.ca.gov

Pacific Gas and Electric Company
Attn: Jane Yura
Vice President, Regulation and Rates
77 Beale Street, Mail Code B10B
P.O. Box 770000
San Francisco, CA 94177
E-mail: PGETariffs@pge.com
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1. PURPOSE: The purpose of the Wildfire Expense Memorandum Account (WEMA-G) is to record for later recovery, subject to a decision in A.09-08-020, the costs of third-party claims resulting from wildfires prior to the approval of PG&E’s Wildfire Insurance Application (A.09-08-020) that would have been covered by insurance, as well as costs that would not have been incurred if insurance were available, including: (1) payments to satisfy wildfire claims, including any deductibles, co-insurance and other insurance expense paid by PG&E, but excluding costs that have already been authorized in the PG&E’s General Rate Case (GRC); (2) outside legal costs incurred in the defense of wildfire claims; (3) premium costs not in rates; and (4) the cost of financing these amounts. Insurance proceeds, as well as any payments received from third parties, will be credited to the WEMA-G as they are received.

2. APPLICABILITY: The WEMA-G applies to all customer classes, except for those specifically excluded by the Commission.

3. REVISION DATE: See Disposition section.

4. RATES: The WEMA-G does not have a rate component.

5. ACCOUNTING PROCEDURE: PG&E shall maintain the WEMA-G by making entries to this account at the end of each month as follows:
   a. A debit entry each month equal to the gas portion of PG&E’s payments incurred prior to the approval of A.09-08-020 to satisfy wildfire claims, including any deductibles, co-insurance and other insurance expense paid by PG&E, premium costs not included in PG&E’s general rate case, and outside legal costs incurred in the defense of wildfire claims, but excluding costs that have already been authorized in PG&E’s GRCs.
   b. A credit entry each month equal to the gas portion of reimbursement by insurance companies or other third parties.
   c. An entry each month equal to the 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 on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15, or its successor.

6. DISPOSITION: The disposition of any amounts recorded in the WEMA shall be established by a Commission decision in A.09-08-020.
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1. PURPOSE: The purpose of the Wildfire Expense Memorandum Account (WEMA-E) is to record for later recovery, subject to a decision in A.09-08-020, the costs of third-party claims resulting from wildfires prior to the approval of PG&E’s Wildfire Insurance Application (A.09-08-020) that would have been covered by insurance, as well as costs that would not have been incurred if insurance were available, including: (1) payments to satisfy wildfire claims, including any deductibles, co-insurance and other insurance expense paid by PG&E, but excluding costs that have already been authorized in the PG&E’s General Rate Case (GRC); (2) outside legal costs incurred in the defense of wildfire claims; (3) premium costs not in rates; and (4) the cost of financing these amounts. Insurance proceeds, as well as any payments received from third parties, will be credited to the WEMA-E as they are received.

2. APPLICABILITY: The WEMA-E applies to all customer classes, except for those specifically excluded by the Commission.

3. REVISION DATE: See Disposition section.

4. RATES: The WEMA-E does not have a rate component.

5. ACCOUNTING PROCEDURE: PG&E shall maintain the WEMA-E by making entries to this account at the end of each month as follows:
   a. A debit entry each month equal to the electric portion of PG&E’s payments incurred prior to the approval of A.09-08-020 to satisfy wildfire claims, including any deductibles, co-insurance and other insurance expense paid by PG&E, premium costs not included in PG&E’s general rate case, and outside legal costs incurred in the defense of wildfire claims, but excluding costs that have already been authorized in PG&E’s GRCs.
   b. A credit entry each month equal to the electric portion of reimbursement by insurance companies or other third parties.
   c. A credit entry each month equal to amounts received through FERC authorized transmission rates for the recovery of costs related to wildfire claims.
   d. An entry each month equal to the 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 on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15, or its successor.

6. DISPOSITION: The disposition of any amounts recorded in the WEMA shall be established by a Commission decision in A.09-08-020.
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Consumer Federation of California
Crossborder Energy
Davis Wright Tremaine LLP
Day Carter Murphy
Defense Energy Support Center
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Department of the Army
Dept of General Services
Division of Business Advisory Services
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Downey & Brand
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MRW & Associates
Manatt Phelps Phillips
McKenzie & Associates
Merced Irrigation District
Mirasol
Modesto Irrigation District
Morgan Stanley
Morrison & Foerster
NRG West
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Occidental Energy Marketing, Inc.
OnGrid Solar
Praxair
R. W. Beck & Associates
RCS, Inc.
Recon Research
Recurrent Energy
SCD Energy Solutions
SCE
SMUD
SPURR
Santa Fe Jets
Seattle City Light
Sempra Utilities
Sierra Pacific Power Company
Silicon Valley Power
Silo Energy LLC
Southern California Edison Company
Sunshine Design
Sutherland, Asbill & Brennan
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U S Borax, Inc.
United Cogen
Utility Cost Management
Utility Specialists
Verizon
Wellhead Electric Company
Western Manufactured Housing
Communities Association (WMA)
eMeter Corporation