May 17, 2011

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: Renewable Energy Credits Expense and Revenues

Dear Ms. Yura:  

Advice Letter 3829-E is effective May 14, 2011.

Sincerely,

Julie A. Fitch, Director  
Energy Division
April 14, 2011

Advice 3829-E
(Pacific Gas and Electric Company ID U 39 E)

Public Utilities Commission of the State of California

Subject: Renewable Energy Credits Expense and Revenues

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

Purpose

PG&E submits this advice letter to request the California Public Utility Commission (“Commission”) approve a modification to the Energy Resource Recovery Account (“ERRA”) Preliminary Statement that will allow PG&E to record expenses and revenues associated with Renewable Energy Credits (“REC”).

Background

On January 14, 2011, the Commission issued Decision (“D.”) 11-01-025, which resolved two petitions for modification (“PTMs”) of D.10-03-021, which in turn, had authorized the procurement and use of tradable renewable energy credits (“TREC”) for compliance with the California renewables portfolio standard (“RPS”) Program.¹

In addition to the two PTMs, SCE and SDG&E filed for Stay of Decision 10-03-021 (joint stay motion), which the Commission granted in D.10-05-018, pending the resolution of the two PTMs. D.10-05-018 also instituted a temporary moratorium on approval of any RPS procurement contracts for compliance with the RPS Program signed after May 6, 2010.

D.11-01-025, which was effective January 14, 2011, lifted the stay of D.10-03-021 imposed by D.10-05-018 and ended the temporary moratorium imposed on Commission approval of any procurement contracts for compliance with the RPS Program signed after May 6, 2010.

after May 6, 2010, that would have been defined under D.10-03-021 as transactions transferring RECs only.\(^2\)

In light of the fact that the moratorium has been lifted on REC-only transactions and that the Commission can now approve REC-only contracts, PG&E would like to modify its ERRA Preliminary Statement description of renewable contract obligations, Item 5.r, in compliance with D.10-03-021’s Ordering Paragraph 23 which required:

Investor-owned utilities shall promptly set up an appropriate accounting method to apply proceeds of the sale of renewable energy credits for the benefit of ratepayers. Any investor-owned utility not currently having an appropriate accounting method shall file an advice letter within 90 days of the effective date of this decision proposing an accounting method.

**Tariff Revisions**

For Electric Preliminary Statement Part CP, “Energy Resource Recovery Account,” PG&E has modified Item 5.r, which records renewable contract obligations, to more explicitly state that, pursuant to D.10-03-021, as modified by D.11-01-025, renewable contract obligations include expense and revenues associated with REC transactions. Specifically, Item 5.r has been modified to now read:

> A debit or credit entry equal to renewable contract obligations, expenses or revenues associated with renewable energy credits (REC), and fees associated with participating in WREGIS; (emphasis added)\(^3\)

PG&E requests that the Commission approve the modified description which is consistent with D.10-03-021, as modified by D.11-01-025, which authorizes PG&E to execute REC-only transactions, consistent with the authority and limitations described in these authorizing decisions.

**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 May 4, 2011, which is twenty (20) days from 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

\(^2\) See D.11-01-025, Ordering Paragraphs 6 and 7.

\(^3\) Previously, the ERRA Preliminary Statement, Line 5.r was as follows: “A debit entry equal to renewable contract obligations and fees associated with participating in WREGIS;”
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:

Pacific Gas and Electric Company
Attention: Jane K. Yura
Vice President, Regulation and Rates
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

PG&E is requesting that the modifications be effective March 11, 2010, which is consistent with the effective date of D.10-03-021, adopted in D.11-01-025.

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 service lists for R.06-02-012 and R.08-08-009. Address changes to the General Order 96-B service list and all electronic approvals 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. Advice letter filings can also be accessed electronically at http://www.pge.com/tariffs.

Vice President - Regulation and Rates

cc: Service Lists R.06-02-012 and R.08-08-009

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

Utility type:  
☐ ELC  ☐ GAS  
☐ PLC  ☐ HEAT  ☐ WATER  

Contact Person: Linda Tom-Martinez  
Phone #: (415) 973-4612  
E-mail: lmt1@pge.com

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

Advice Letter (AL) #: 3829-E  
Tier: 2

Subject of AL: Renewable Energy Credits Costs and Revenues

Keywords (choose from CPUC listing): Compliance

AL filing type:  
☐ Monthly  ☐ Quarterly  ☐ Annual  ☐ One-Time  ☐ Other

If AL filed in compliance with a Commission order, indicate relevant Decision/Resolution #: D.11-01-025

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: March 11, 2010

No. of tariff sheets: 9

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: Electric Preliminary Statement Part CP

Service affected and changes proposed: N/A

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

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
jnij@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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CP. ENERGY RESOURCE RECOVERY ACCOUNT (ERRA)

1. PURPOSE: The purpose of the Energy Resource Recovery Account (ERRA) is to record and recover power costs, excluding California Department of Water Resources (DWR) contract costs, associated with PG&E’s authorized procurement plan, pursuant to Decision 02-10-062, Decision 02-12-074 and California Public Utilities Code § 454.5(d)(3). Power costs recorded in ERRA include, but are not limited to, utility retained generation fuels, Qualifying Facility (QF) contracts, inter-utility contracts, California Independent System Operator (ISO) charges, irrigation district contracts and other Power Purchase Agreements (PPA), expenses or revenues related to renewable energy credits (REC), revenues or costs related to congestion revenue rights (CRRs), revenues or costs related to convergence bidding, Independent Evaluator (IE) costs related to Requests for Offers (RFOs), the technical assistance costs incurred by the Commission and paid by PG&E in connection with the Commission's implementation and administration of the Long-Term Procurement Plan (LTPP) program, fees associated with participating in the Western Renewable Energy Generation Information System (WREGIS), all expenditures related to PG&E’s wave energy project (WaveConnect), bilateral contracts, forward hedges, bilateral demand response agreements, pre-payments and collateral requirements associated with procurement (including disposition of surplus power), and ancillary services. These costs are offset by reliability-must-run (RMR) revenues, PG&E’s allocation of surplus sales revenues and the ERRA revenue. Revenues received from Schedule TBCC will also be recorded to the ERRA.

(Continued)
CP. ENERGY RESOURCE RECOVERY ACCOUNT (ERRA) (Cont’d.) (N)

1. PURPOSE: (Cont’d.) (N)

California Public Utilities Code § 454.5(d)(3) mandates a trigger mechanism to ensure that an undercollection or overcollection in the ERRA does not exceed 5 percent of a utility’s recorded generation revenues for the prior year excluding revenues collected for the DWR.

Pursuant to Decision 02-12-074, Conclusion of Law 23 and Ordering Paragraph (OP) 15, PG&E is authorized to file an expedited trigger application at any time that its forecast indicates the undercollection in the ERRA will be in excess of the 5 percent threshold or 5 percent of the prior calendar year generation revenues less revenues collected for DWR during that year.

Pursuant to Decision 04-01-050, the ERRA trigger mechanism for 2004 and subsequent years would be established annually through an Advice Letter on or before April of each year.

Decision 04-12-048 extended the ERRA Trigger to be in effect during the term of the long-term procurement contracts, or 10 years, whichever is longer.
CP. ENERGY RESOURCE RECOVERY ACCOUNT (ERRA) (Cont'd.)

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

3. REVISION DATES: Pursuant to Decision 04-01-050, the revision dates applicable to the ERRA shall be (i) June 1 of each year for the forecast filing; (ii) February of each year for the compliance review filing; (iii) as determined in Section 1 above in the case of an ERRA Trigger Application; and (iv) through the advice letter process.

Decision 04-01-050 modified ERRA revision dates for 2004 and beyond specifically that (i) forecast filing date is June 1 of each year; (ii) the reasonableness review in February 2005; and (iii) the ERRA trigger for 2004 and subsequent years would be established annually through an Advice Letter on or before April 1 of each year.
CP. ENERGY RESOURCE RECOVERY ACCOUNT (ERRA) (Cont’d.)

4. RATES: The ERRA rate is set forth in electric Preliminary Statement Part I.

5. ACCOUNTING PROCEDURES: The CPUC-jurisdictional portion of all entries shall be made at the end of each month as follows:

a) A credit entry equal to the revenue from the ERRA rate component from bundled customers during the month, excluding the allowance for Franchise Fees and Uncollectible (FF&U) Accounts expense;

b) A credit entry equal to RMR and ancillary services revenues from PG&E-owned generation facilities;

c) A credit entry equal to surplus sales revenues allocated to PG&E per the Operating Agreement between PG&E and the DWR, if applicable;

d) A credit entry equal to revenues received from Schedule TBCC;

e) A credit entry equal to revenue associated with designated sales;

f) A debit entry equal to negative one (-1) times the Power Charge Indifference Adjustment (PCIA) less the DWR franchise fee, pursuant to D.06-07-030, excluding the allowance for Franchise Fees and Uncollectible (FF&U) Accounts expense.

The following entry reflects the ongoing CTC portion of procurement costs as defined by the Public Utilities Code Section 367(a)(1)-(6), known as the statutory method, included in the Modified Transition Cost Balancing Account for recovery:

g) A credit entry equal to the costs for ongoing CTC associated with QF obligations and PPA obligations, above the market benchmark currently adopted by the Commission;

h) A debit entry equal to negative above-market costs, that are applied to positive above-market costs in the MTCBA;

(Continued)
5. ACCOUNTING PROCEDURES: (Cont’d.)

The following entries reflect the total costs associated with procuring electricity for customers and other related costs:

i) A debit entry equal to the amount paid for ISO-related charges;

j) A debit entry equal to the sum for the month of the product of:
   (1) the Millions of British Thermal Units (MMBtu) of natural gas burned daily for all purposes at PG&E’s fossil plants; and (2) that day’s weighted-average cost of gas on a Utility Electric Generation (UEG) portfolio basis ($/MMBtu);

k) A debit entry equal to the sum for the month of the product of:
   (1) the barrels of distillate and heavy fuel oil burned daily for all purposes at the fossil plants; and (2) that day’s weighted-average cost of distillate or fuel oil per barrel on a “last-in-first-out” (LIFO) basis;

l) A debit entry equal to the hydroelectric fuel expenses. The fuel expenses include water purchase costs for the hydroelectric plants;

m) A debit entry equal to fuel expenses for the Diablo Canyon Nuclear Power Plant;

n) A debit entry equal to total costs associated with QF obligations that are eligible for recovery as an ongoing CTC;

o) A debit entry equal to total costs associated with QF obligations that are not eligible for recovery as an ongoing CTC;

p) A debit entry equal to bilateral contract obligations;

q) A debit entry equal to hedging contract obligations;

(Continued)
5. ACCOUNTING PROCEDURES: (Cont'd.)

r) A debit or credit entry equal to renewable contract obligations, expenses or revenues associated with renewable energy credits (REC), and fees associated with participating in WREGIS;

s) A debit entry equal to costs associated with irrigation district contracts and other purchase power obligations, excluding WAPA but including capacity contract obligations;

t) A debit entry equal to spot market purchases;

u) A debit entry equal to system tolling or capacity contract obligations;

v) A debit or credit entry equal to pre-payments and credit and collateral payments, including all associated fees, for procurement purchase and, if applicable, reimbursements of pre-payments, credit and collateral payments;

w) A debit entry equal to any other power costs associated with procurement;
ELECTRIC PRELIMINARY STATEMENT PART CP
ENERGY RESOURCE RECOVERY ACCOUNT

CP. ENERGY RESOURCE RECOVERY ACCOUNT (ERRA) (Cont’d.)

5. ACCOUNTING PROCEDURES: (Cont’d.)

x) A debit entry equal to incentive payments related to authorized bilateral demand response agreements;

y) A monthly entry equal to the interest on the monthly nuclear fuel inventory at the beginning of the month and one-half the balance of the current month’s activity, multiplied at a rate equal to one-twelfth of the rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15 or its successor;

z) A credit or debit entry equal to the revenues or costs related to CRRs;

aa) A debit entry equal to the incremental IE costs through 2010 related to RFOs seeking terms of less than five years. After 2010, a debit entry equal to all IE costs related to all RFOs;

ab) A debit entry equal to actual wave energy project (WaveConnect) expenditures;

ac) A credit or debit entry equal to the revenues or costs related to convergence bidding;

ad) A monthly 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 rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15 or its successor; and

ae) A debit entry equal to the year-end balance transferred from the Long-Term Procurement Plan Technical Assistance Memorandum Account (LTAMA).
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