July 25, 2011

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

Subject:  Implementation of Electric Tariff Changes Resulting from
D.11-05-018 in PG&E’s 2011 General Rate Case Phase 1

Dear Mr. Cherry:

Advice Letter 3849-E is effective May 31, 2011.

Sincerely,

Julie A. Fitch, Director
Energy Division
May 31, 2011

Advice 3849-E
(Pacific Gas and Electric Company ID U 39 E)

Public Utilities Commission of the State of California

Subject: Implementation of Electric Tariff Changes Resulting From Decision 11-05-018 in PG&E’s 2011 General Rate Case Phase I

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 1.

Purpose

The purpose of this Tier 1 advice letter filing is to implement PG&E’s 2011 General Rate Case (“GRC”) electric tariff changes, in compliance with California Public Utilities Commission (“CPUC” or “Commission”) Decision (“D.”) 11-05-018, in Application (“A.”) 09-12-020. The electric revenue requirement and tariff revisions included in this filing are the electric distribution and generation revenue requirements for 2011; pension revenue requirement change for 2011; electric Preliminary Statement Part BU – Vegetation Management Balancing Account (“VMBA”); and electric Preliminary Statement Part EA – Internal Combustion Conversion Incentives Balancing Account (“ICCIBA”). The affected tariffs are listed on the enclosed Attachment 1.

In D.10-11-018, the CPUC granted PG&E’s request to make the revenue requirement for the 2011 GRC effective January 1, 2011. In D.11-05-018, the CPUC reaffirmed the January 1, 2011 effective date for the 2011 GRC revenue requirement. In compliance with these decisions, the effective date for the electric revenue requirement and the electric tariff changes in this advice letter filing is January 1, 2011.
Background

On October 15, 2010, PG&E and 16 other parties, including the Division of Ratepayer Advocates, The Utility Reform Network, and Aglet Consumer Alliance, collectively “the Settling Parties,” filed with the CPUC a Settlement Agreement covering nearly all the contested issues raised in Phase 1 of the 2011 GRC. (A.09-12-020). The Settlement Agreement was included as an attachment to the Motion for Adoption of the Settlement Agreement filed by the Settling Parties. On May 5, 2011, the Settlement Agreement was approved by the Commission in D.11-05-018, authorizing the revenue requirement for the GRC to become effective on January 1, 2011.

Ordering Paragraph (“OP”) 3 of D.11-05-018 requires that “[w]ithin 30 days from the effective date of this Decision, Pacific Gas and Electric Company shall file a Tier 1 advice letter with revised tariff sheets to implement (i) the revenue requirement authorized by this decision, and (ii) all accounting procedures, fees, and charges authorized by this decision that are not addressed in the other advice letters required by this decision. The revised tariff sheets shall (a) become effective on filing, subject to a finding of compliance by the Commission’s Energy Division, (b) comply with General Order 96-B, and (c) apply to service rendered on or after their effective date.” This advice letter complies with this aspect of OP 3 as it relates to the above-mentioned electric revenue requirement and electric tariff changes.

Revenue Requirement

OP 2 of D.11-05-018 authorizes the electric distribution and generation revenue requirements for 2011. No revisions are provided for the new authorized electric base revenue requirements since the values of the electric revenue requirements are not listed in PG&E’s Electric Preliminary Statements. However, amounts authorized by this decision for 2011 are listed in Table 1 below. The decision presents a summary of total authorized revenue requirements in Attachment 3, detailed electric distribution revenue requirements in Attachment 4 and detailed generation revenue requirements in Attachment 2. In addition, pursuant to paragraph V.7 of the Settlement Agreement approved in D.09-09-020 regarding PG&E’s proposed Pension Plan Funding Mechanism (A.09-03-003), PG&E has updated the 2011 pension-related revenue requirement to conform to the capitalization factor and the operations and maintenance labor allocations used in determining the 2011 GRC revenue requirement.
### Tariff Revisions

In this advice letter filing, PG&E includes the following tariff and accounting changes effective January 1, 2011, in compliance with D. 11-05-018:

- **Preliminary Statement Part BU – Vegetation Management Balancing Account (VMBA)**

  OP 5 of the decision provides that PG&E “shall retain its current one-way Vegetation Management Balancing Account (VMBA) and the separate tracking account described in the "Incremental Inspection and Removal Cost Tracking Account Accounting Procedure" in PG&E’s Electric Preliminary Statement Part BU, and the annual cap for both accounts shall be set at $161.5 million (Fully Burdened).”

  In this advice letter filing, PG&E includes a revised Electric Preliminary Statement Part BU - VMBA, to reflect that the amounts debited and credited to the VMBA reflect “fully burdened” dollars (Settlement Article 3.2.2(a)).

- **Preliminary Statement Part EA – Internal Combustion Conversion Incentives Balancing Account (ICCIBA)**

  Pursuant to D.05-05-016, Schedule AG-ICE – Agricultural Internal Combustion Engine Conversion Incentive Rate, was established effective August 1, 2005. The purpose of Schedule AG-ICE was to provide rate and line extension allowance incentives to encourage customers with diesel-driven agricultural irrigation pumps to convert to electric service.

  ICCIBA Electric Preliminary Statement Part EA was concurrently established to allow up to $27.5 million in the cost of regular and additional line extension allowances reflecting the environmental value of emissions reductions to be

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**Table 1**  
**Revenue Requirement Amounts**  
(Thousands of Dollars)

<table>
<thead>
<tr>
<th></th>
<th>Electric Distribution</th>
<th>Electric Generation</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>2011 Base Revenue Requirement</td>
<td>$3,243,733</td>
<td>$1,656,203</td>
<td>$4,899,936</td>
</tr>
<tr>
<td>2011 Pension</td>
<td>$70,651</td>
<td>$35,078</td>
<td>$105,729</td>
</tr>
</tbody>
</table>
tracked, amortized, and recovered from the general body of electric ratepayers through monthly entries to the Distribution Revenue Adjustment Mechanism ("DRAM") in Electric Preliminary Statement Part CZ. The ICCIBA balancing account was necessary because the extent to which Schedule AG-ICE enrollment would occur was unknown and could not be factored into the distribution revenue requirement request filed in PG&E’s 2007 GRC Phase 1 proceeding.

The two-year Schedule AG-ICE enrollment window ended on July 31, 2007. Approximately 2,000 hook-ups under rate Schedule AG-ICE were completed between August 2005 and the first quarter of 2009. The line extension costs related to rate Schedule AG-ICE and the ICCIBA were incorporated into the 2011 GRC Phase 1 authorized distribution revenue requirement.

Pursuant to D. 11-05-018, the GRC Phase 1 authorized distribution revenue requirement is effective January 1, 2011. Therefore elimination of the ICCIBA is effective January 1, 2011. Because ICCIBA amounts transfer monthly to DRAM, the balance in ICCIBA is zero. A credit entry will be made to DRAM to clear out the balance related to ICCIBA retroactive to January 1, 2011.


**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 June 20, 2011, which is 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

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

Copies 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:

Brian Cherry  
Vice President, Regulation and Rates  
Pacific Gas and Electric Company  
77 Beale Street, Mail Code B10C  
P.O. Box 770000  
San Francisco, California 94177  

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

**Effective Date**

PG&E requests that this Tier 1 advice filing become effective on **May 31, 2011**.

**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 list for PG&E’s 2011 GRC A.09-12-020. Address changes to the General Order 96-B service list and all electronic approvals should be directed to 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 List A.09-12-020

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

<table>
<thead>
<tr>
<th>Utility type:</th>
<th>Contact Person: Linda Tom-Martinez</th>
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<tbody>
<tr>
<td>☑ ELC</td>
<td>Phone #: (415) 973-4612</td>
</tr>
<tr>
<td>☑ GAS</td>
<td>E-mail: <a href="mailto:lmt1@pge.com">lmt1@pge.com</a></td>
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<td>☐ PLC</td>
<td></td>
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<td>☐ HEAT</td>
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<tr>
<td>☐ WATER</td>
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**EXPLANATION OF UTILITY TYPE**

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**(Date Filed/ Received Stamp by CPUC)**

**Advice Letter (AL) #: 3849-E**

**Tier: 1**

**Subject of AL:** Implementation of Electric Tariff Changes Resulting From Decision 11-05-018 in PG&E’s 2011 General Rate Case Phase I

**Keywords (choose from CPUC listing):** GRC/General Rate Case, Compliance

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

If AL filed in compliance with a Commission order, indicate relevant Decision/Resolution #: **D.11-05-018**

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: **May 31, 2011**

No. of tariff sheets: 5

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 Parts BU and EA

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  
jnj@cpuc.ca.gov and mas@cpuc.ca.gov

**Pacific Gas and Electric Company**  
Attn: Brian Cherry  
Vice President, Regulation and Rates  
77 Beale Street, Mail Code B10C  
P.O. Box 770000  
San Francisco, CA 94177  
E-mail: PGETariffs@pge.com
<table>
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<td>30373-E*</td>
<td>ELECTRIC PRELIMINARY STATEMENT PART BU VEGETATION MANAGEMENT BALANCING ACCOUNT</td>
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BU. VEGETATION MANAGEMENT BALANCING ACCOUNT (VMBA)

1. PURPOSE

The purpose of the VMBA is to record the difference between the vegetation management expense adopted in PG&E’s General Rate Case (GRC) or other base revenue proceeding, and PG&E’s recorded vegetation management expense. The VMBA is created in compliance with Decision 00-02-046, and will record the differences between revenues and expenses beginning January 1, 1999. The incremental inspection and removal costs tracking account is created in compliance with D.07-03-044 and will record costs of incremental work required by the California Department of Forestry and Fire Protection (CDF).

2. APPLICABILITY

The VMBA is applicable to all rate schedules, except those expressly authorized by the Commission.

3. VMBA RATES

The VMBA does not have a rate component.

4. VMBA ACCOUNTING PROCEDURE

Beginning January 1, 2011, PG&E shall maintain the VMBA by making entries at the end of each month as follows:

a. A debit entry equal to PG&E’s fully burdened recorded vegetation management expense for the month, less the vegetation management expenses allocated to Federal Energy Regulatory Commission (FERC) jurisdiction. FERC jurisdiction allocation is determined by multiplying the fully burdened recorded vegetation management expense by the ratio of FERC to total electric distribution revenues as adopted in PG&E’s GRC or other base revenue proceeding.

b. A credit entry equal to one-twelfth of the fully burdened amount adopted in PG&E’s GRC or other base revenue proceeding for vegetation management expense, less the vegetation management expenses allocated to FERC Jurisdiction.

c. An entry equal to interest on the average balance in the account at the beginning of the month and the balance after entries 4.a and 4.b above, 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, G.13 or its successor.

The VMBA is a one-way balancing account. PG&E shall file an annual advice letter which shall include a summary of the entries to this account and a proposal for the disposition of any credit balance in the account.
BU. VEGETATION MANAGEMENT BALANCING ACCOUNT (VMBA) (Cont’d.)

INCREMENTAL INSPECTION AND REMOVAL COST TRACKING ACCOUNT

ACCOUNTING PROCEDURE

PG&E shall maintain a separate tracking account to record incremental inspection and removal costs PG&E incurs due to CDF required work.

a. A debit entry equal to recorded incremental inspection and removal costs PG&E incurs due to:

1) New CDF rules and/or requirements that increase hazard tree inspections or removals;

2) Re-interpretation by CDF of its existing rules and/or requirements that increase hazard tree inspections or removals;

3) Changes in CDF enforcement approach that require PG&E to significantly increase the scope of its Vegetation Management program, either through significantly increased inspections or tree mitigation activities; and

4) New incremental work related to so-called major woody stems, including removal of the major woody stems, adding tree wire to existing lines if appropriate, or relocating power lines further away from major woody stems.

b. An entry equal to interest on the average balance in the account at the beginning of the month and the balance after entries 5.a above, 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, G.13 or its successor.

If the costs in the Incremental Inspection and Removal Cost Tracking account exceed $5 million in any calendar year, and if PG&E’s overall expenses for Vegetation Management exceed $161.5 million, as adjusted for attrition, PG&E shall be authorized to recover through an advice filing all costs appropriately recorded in this tracking account for that calendar year through the Distribution Revenue Adjustment Mechanism (DRAM), or subsequently established mechanism by the Commission, subject to DRA audit of those costs showing compliance with the provisions above.
# ELECTRIC TABLE OF CONTENTS

## Table of Contents

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**PRELIMINARY STATEMENT**

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<td>Real Property Gain/Loss on Sale Memorandum Account</td>
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<td>Part BU</td>
<td>Vegetation Management Balancing Account</td>
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## ELECTRIC TABLE OF CONTENTS

### PRELIMINARY STATEMENT

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<td>Demand Response Revenue Balancing Account (DRRBA)</td>
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## Rolling Revenue Requirements
From 2011 GRC through 2013
in thousands

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<th>Gas Distribution</th>
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Arizona Public Service Company
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Barkovich & Yap, Inc.
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Bloomberg
Bloomberg New Energy Finance
Boston Properties
Braun Blaising McLaughlin, P.C.
Brookfield Renewable Power
CA Bldg Industry Association
CLECA Law Office
CSC Energy Services
California Cotton Ginners & Growers Assn
California Energy Commission
California League of Food Processors
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Intestate Gas Services, Inc.
Lawrence Berkeley National Lab
Los Angeles Dept of Water & Power
Luce, Forward, Hamilton & Scripps LLP
MAC Lighting Consulting
MBMC, Inc.
MRW & Associates
Manatt Phelps Phillips
McKenzie & Associates
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Modesto Irrigation District
Morgan Stanley
Morrison & Foerster
NLine Energy, Inc.
NRG West
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North America Power Partners
North Coast Solar Resources
Northern California Power Association
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OnGrid Solar
Praxair
R. W. Beck & Associates
RCS, Inc.
Recurrent Energy
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SCE
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SPURR
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Seattle City Light
Sempra Utilities
Sierra Pacific Power Company
Silicon Valley Power
Silo Energy LLC
Southern California Edison Company
Spark Energy, L.P.
Sun Light & Power
Sunshine Design
Sutherland, Asbill & Brennan
Tabors Caramanis & Associates
Tecogen, Inc.
Tiger Natural Gas, Inc.
TransCanada
Turlock Irrigation District
United Cogen
Utility Cost Management
Utility Specialists
Verizon
Wellhead Electric Company
Western Manufactured Housing
Communities Association (WMA)
eMeter Corporation