

PUBLIC UTILITIES COMMISSION

505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3298



August 22, 2013

Advice Letter 3397-G/4254-E

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: Clean-Up of Gas and Electric Preliminary Statements

Dear Mr. Cherry:

Advice Letter 3397-G/4254-E is effective August 18, 2013.

Sincerely,

A handwritten signature in cursive script that reads "Edward F. Randolph".

Edward F. Randolph, Director
Energy Division

PUBLIC UTILITIES COMMISSION

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Sincerely,

A handwritten signature in cursive script that reads "Edward F. Randolph".

Edward F. Randolph, Director
Energy Division



July 19, 2013

Advice 3397-G/4254-E
(Pacific Gas and Electric Company ID U39 M)

Public Utilities Commission of the State of California

Subject: Clean-Up of Gas and Electric Preliminary Statements

Pacific Gas and Electric Company (“PG&E”) hereby submits for filing revisions to its gas and electric tariffs. The affected gas and electric preliminary statements are listed in the enclosed Attachment 1.

Purpose

The purpose of this advice letter is to retire the following gas and electric preliminary statements from PG&E tariffs relating to the following regulatory accounts that are no longer necessary and have no account balance:

1. Gas Preliminary Statement BX and Electric Preliminary Statement FC: Wildfire Expense Memorandum Account (WEMA-G and WEMA-E)
2. Gas Preliminary Statement CJ and Electric Preliminary Statement FP: CARE / REACH Balancing Account (CRBA-G and CRBA-E)
3. Gas Preliminary Statement CD and Electric Preliminary Statement FH: SmartMeter Evaluation Memorandum Account (SEMA-G and SEMA-E)
4. Electric Preliminary Statement CI: Wholesale DWR/ISO Cost Memorandum Account (WDWR/ISO MA)
5. Electric Preliminary Statement DD: Regulatory Asset Tax Balancing Account (RATBA)
6. Electric Preliminary Statement CD: Kern Restoration and Operation Memorandum Account (KROMA)
7. Electric Preliminary Statement EQ: Humboldt Bay Power Plant Memorandum Account (HBPPMA)

Background**1. Gas Preliminary Statement BX and Electric Preliminary Statement FC: Wildfire Expense Memorandum Account (WEMA-G and WEMA-E)**

The purpose of the Gas and Electric Wildfire Expense Memorandum Accounts (WEMA-G and WEMA-E) is to record the costs of third-party claims resulting from wildfires 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 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 and WEMA-E as they are received.

Resolution E-4311, which approved establishing the WEMA-G and WEMA-E, stipulated that their disposition is subject to a decision in PG&E's Wildfire Insurance Application (A.) 09-08-020.

On January 3, 2012, the California Public Utilities Commission (Commission or CPUC) granted PG&E's motion to withdraw as an applicant to A.09-08-020. No amounts have been recorded to either the WEMA-G or WEMA-E, and the purpose for these accounts no longer exists. Therefore, PG&E requests the Commission's approval to close these memorandum accounts, and retire their associated Gas Preliminary Statement BX and Electric Preliminary Statement FC, respectively, from its tariffs.

2. Gas Preliminary Statement CJ and Electric Preliminary Statement FP: CARE / REACH Balancing Account (CRBA-G and CRBA-E)

The purpose of the gas and electric CARE / REACH Balancing Accounts (CRBA-G and CRBA-E) is to record actual gas and electric expenses incurred by PG&E for implementing the CARE/REACH Program.

On June 15, 2011, the Commission approved PG&E's Advice 3189-G/3803-E to spend up to \$3.9 million in unspent funds in its "Temporary Energy Assistance for Families" (TEAF) Program to augment the funding available for payment assistance to its eligible low-income customers through "PG&E's Relief for Energy Assistance through Community Help" (REACH) program. This supplemental funding was referred to as the REACH Plus Program.

The REACH Plus Program ended in June 2012. Pursuant to Resolution G-3455¹, PG&E transferred the balances in the CRBA-G and the CRBA-E to the gas and electric California Alternate Rates for Energy Accounts (PPP-CARE and CAREA). Because there is no longer any reason to maintain the CRBA-G and the CRBA-E, PG&E requests the Commission's

¹ Ordering Paragraph (OP) 7, Resolution G-3455

approval to close these accounts, and retire their associated Gas Preliminary Statement CJ and Electric Preliminary Statement FP from its tariffs.

3. Gas Preliminary Statement CD and Electric Preliminary Statement FH: SmartMeter Evaluation Memorandum Account (SEMA-G and SEMA-E)

The purpose of the gas and electric SmartMeter Evaluation Memorandum Accounts (SEMA-G and SEMA-E) is to record and track costs associated with paying Commission consultant costs related to evaluating PG&E's SmartMeter™ Program.

PG&E originally filed the SEMA-G and SEMA-E in response to an Assigned Commissioner Ruling issued in A. 09-12-020 on February 16, 2010. Subsequent to the Assigned Commissioner Ruling, in PG&E's 2011 General Rate Case (GRC) Decision (D.) 11-05-018, the Commission determined that the consultant costs for the SmartMeter™ audit "shall be recoverable through the SmartMeter™ balancing accounts."²

Consequently, PG&E transferred the balances in the SEMA-G and the SEMA-E to the gas and electric SmartMeter™ Project balancing accounts (SBA-G and SBA-E). Because there is no longer any reason to maintain the SEMA-G and the SEMA-E, PG&E requests the Commission's approval to close these accounts, and retire their associated Gas Preliminary Statement CD and Electric Preliminary Statement FH, respectively from its tariffs.

4. Electric Preliminary Statement CI: Wholesale DWR/ISO Cost Memorandum Account (WDWR/ISO MA)

The purpose of the WDWR/ISO MA is to track payments PG&E makes to the California Department of Water Resources (DWR) or Independent System Operator (ISO) for ISO related charges incurred on behalf of municipal utilities and other wholesale entities.

No payments have been or are anticipated to be paid and recorded in the WDWR/ISO MA. The purpose for this account no longer exists and PG&E requests the Commission's approval to close the memorandum account and retire the associated Electric Preliminary Statement CI from its tariffs.

5. Electric Preliminary Statement DD: Regulatory Asset Tax Balancing Account (RATBA)

The Regulatory Asset Tax Balancing Account (RATBA) was established pursuant to D.03-12-035, which also approved the Modified Settlement Agreement (MSA) in PG&E's bankruptcy proceedings.³ The purpose of the RATBA was to record and recover the rate of return on timing differences if any differences arose between income taxes paid and income taxes accrued upon amortization of the Plan of Reorganization (POR) Regulatory Asset. The

² OP 21, Decision (D.) 11-05-018

³ See Modified Settlement Agreement Paragraphs 2b and 2c and Advice Letters 2510-G/2460-E and 2460-E-A, approved by the Commission on April 2, 2004

POR Regulatory Asset was used to make payments on the Energy Recovery Bonds (ERB) as authorized by the Commission pursuant to D.03-12-035 and D.04-11-015.

The RATBA would have been used only in the event that PG&E had to pay income taxes on the POR Regulatory Asset earlier than taxes based on the amortization of the POR Regulatory Asset according to the MSA. No taxes were incurred earlier than on the amortization of the POR Regulatory Asset, resulting in no timing differences. Since there were no timing differences, no amounts have ever been recorded in the RATBA.

The ERBs were paid in full on December 26, 2012. The purpose for this account no longer exists and PG&E does not foresee any amounts being recorded to the RATBA. Therefore, PG&E requests the Commission's approval to close the balancing account and retire the associated Electric Preliminary Statement Part DD from its tariffs.

6. Electric Preliminary Statement CD: Kern Restoration and Operation Memorandum Account (KROMA)

The Kern Restoration and Operation Memorandum Account (KROMA) was established, pursuant to D.01-06-083, to track the costs associated with restoring, operating, and maintaining the Kern Facility electric generation plant.

PG&E began permanently dismantling the Kern electric generation plant in 2011 and no costs have been recorded in the KROMA. Therefore, PG&E requests the Commission's approval to close the memorandum account and delete Electric Preliminary Statement CD from its tariffs.

7. Electric Preliminary Statement EQ: Humboldt Bay Power Plant Memorandum Account (HBPPMA)

The Humboldt Bay Power Plant Memorandum Account (HBPPMA) was established pursuant to D.07-03-044, which approved PG&E's 2007 GRC Settlement.⁴ It is a one-way balancing account used to track the difference between the authorized and actual revenue requirements associated with specific projects that may have been required for the continued operation of existing units at Humboldt Bay Power Plant (HBPP). PG&E was required to refund any over-collections of revenue requirements in the HBPPMA in its next GRC.⁵

The projects specified in D.07-03-044 were not implemented, and therefore PG&E did not record any actual costs to the HBPPMA. Consistent with the terms of 2007 GRC Settlement and upon the Commission's issuance of D.11-05-018, approving PG&E's 2011 GRC Settlement Agreement, PG&E transferred the over-collection in HBPPMA to the Utility Generation Balancing Account (UGBA) for refund to customers. The purpose of this account

⁴ OP 9, 2007 GRC D.07-03-044. Refer also to Advice 3035-E, approved by the Commission on May 10, 2007, which established the HBPPMA.

⁵ 2007 GRC Settlement Agreement, pp. C10-C11, Paragraph 30.

no longer exists and PG&E requests the Commission's approval to close the balancing account and retire Electric Preliminary Statement EQ from its tariffs.

Protests

Anyone wishing to protest this filing may do so by letter sent via U.S. mail, facsimile, or E-mail, no later than August 8, 2013, which is 20 days after the date of this filing. Protests must be submitted to:

CPUC Energy Division
ED Tariff Unit
505 Van Ness Avenue, 4th Floor
San Francisco, California 94102

Facsimile: (415) 703-2200
E-mail: EDTariffUnit@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 shall also be sent to PG&E either via E-mail or U.S. mail (and by facsimile, if possible) at the address shown below on the same date it is mailed or delivered to the Commission:

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

Facsimile: (415) 973-7226
E-mail: PGETariffs@pge.com

Any person (including individuals, groups, or organizations) may protest or respond to an advice letter (General Order 96-B, Section 7.4). The protest shall contain the following information: specification of the advice letter protested; grounds for the protest; supporting factual information or legal argument; name, telephone number, postal address, and (where appropriate) e-mail address of the protestant; and statement that the protest was sent to the utility no later than the day on which the protest was submitted to the reviewing Industry Division (General Order 96-B, Section 3.11).

Effective Date

PG&E requests that this advice filing become effective on regular notice, August 18, 2013, which is 30 calendar days after the date of filing.

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 to the General Order 96-B service list should be directed to PG&E at email address 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>.

A handwritten signature in cursive script that reads "Brian Cherry /sw".

Vice President, Regulatory Relations

Attachment

CALIFORNIA PUBLIC UTILITIES COMMISSION

ADVICE LETTER FILING SUMMARY ENERGY UTILITY

MUST BE COMPLETED BY UTILITY (Attach additional pages as needed)

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

Utility type:

ELC GAS
 PLC HEAT WATER

Contact Person: **Shirley Wong**

Phone #: **(415) 972-5505**

E-mail: **slwb@pge.com and PGETariffs@pge.com**

EXPLANATION OF UTILITY TYPE

ELC = Electric GAS = Gas
PLC = Pipeline HEAT = Heat WATER = Water

(Date Filed/ Received Stamp by CPUC)

Advice Letter (AL) #: **3397-G/4254-E**

Tier: **2**

Subject of AL: **Clean-Up of Gas and Electric Preliminary Statements**

Keywords (choose from CPUC listing): **Compliance, Preliminary Statements**

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

If AL filed in compliance with a Commission order, indicate relevant Decision/Resolution #: **N/A**

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: **August 18, 2013**

No. of tariff sheets: **7**

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 Statements BX, CJ and CD**
Electric Preliminary Statements FC, FP, FH, CI, DD, CD and EQ

Service affected and changes proposed: **Closure of accounts WEMA-G, WEMA-E, CRBA-G, CRBA-E, SEMA-G, SEMA-E, WDWR/ISO MA, RATBA, KROMA, and HBPPMA**

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:

California Public Utilities Commission
Energy Division
EDTariffUnit
505 Van Ness Ave., 4th Flr.
San Francisco, CA 94102
E-mail: EDTariffUnit@cpuc.ca.gov

Pacific Gas and Electric Company
Attn: Brian Cherry
Vice President, Regulatory Relations
77 Beale Street, Mail Code B10C
P.O. Box 770000
San Francisco, CA 94177
E-mail: PGETariffs@pge.com

**ATTACHMENT 1
Advice 3397-G**

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

Title of Sheet

**Cancelling Cal
P.U.C. Sheet No.**

30556-G GAS TABLE OF CONTENTS
Sheet 1

30543-G

30557-G GAS TABLE OF CONTENTS
Sheet 5

30517-G



GAS TABLE OF CONTENTS

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Part AG	Core Firm Storage Account.....	2888-G
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Part AW	Self-Generation Program Memorandum Account	24767-G
Part BA	Public Purpose Program-Energy Efficiency.....	23360-23361-G
Part BB	Public Purpose Program Memorandum Account	23362-23363-G
Part BH	Public Purpose Program Surcharge-Low Income Energy Efficiency Balancing Account.....	23364-G
Part BI	Public Purpose Program Surcharge-Research, Development and Demonstration Balancing Account.....	23365,23366-G
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Part BP	SmartMeter Project Balancing Account-Gas.....	24123-24124-G
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Part BS	Climate Balancing Account	29772-G
Part BT	Non-Tariffed Products and Services Balancing Account.....	26710-G
Part BW	Energy Efficiency 2009 – 2011 Memorandum Account.....	28304,27419-G
Part BY	On-Bill Financing Balancing Account (OBFBFA).....	28305-G
Part BZ	Gas Disconnection Memorandum Account.....	28046-G
Part CA	California Solar Initiative Thermal Program Memorandum Account.....	28670,28060-G
Part CB	CARE/TANF Balancing Account.....	28103-G
Part CC	Sempra and Price Indexing Cases Gas Settlement Refund Memorandum Account (SPGSRMA).....	28111-G
Part CE	San Bruno Independent Review Panel Memorandum Account (SBIRPMA).....	28559-G
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Part CG	Distribution Integrity Management Expense Memorandum Account.....	28641-G
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**ATTACHMENT 1
Advice 4254-E**

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ELECTRIC TABLE OF CONTENTS

Sheet 1

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

1st Light Energy	Division of Ratepayer Advocates	Occidental Energy Marketing, Inc.
AT&T	Douglass & Liddell	OnGrid Solar
Alcantar & Kahl LLP	Downey & Brand	Pacific Gas and Electric Company
Anderson & Poole	Ellison Schneider & Harris LLP	Praxair
BART	G. A. Krause & Assoc.	Regulatory & Cogeneration Service, Inc.
Barkovich & Yap, Inc.	GenOn Energy Inc.	SCD Energy Solutions
Bartle Wells Associates	GenOn Energy, Inc.	SCE
Bear Valley Electric Service	Goodin, MacBride, Squeri, Schlotz & Ritchie	SDG&E and SoCalGas
Braun Blaising McLaughlin, P.C.	Green Power Institute	SPURR
California Cotton Ginners & Growers Assn	Hanna & Morton	San Francisco Public Utilities Commission
California Energy Commission	In House Energy	Seattle City Light
California Public Utilities Commission	International Power Technology	Sempra Utilities
California State Association of Counties	Intestate Gas Services, Inc.	SoCalGas
Calpine	Kelly Group	Southern California Edison Company
Casner, Steve	Linde	Spark Energy
Cenergy Power	Los Angeles Dept of Water & Power	Sun Light & Power
Center for Biological Diversity	MAC Lighting Consulting	Sunshine Design
City of Palo Alto	MRW & Associates	Tecogen, Inc.
City of San Jose	Manatt Phelps Phillips	Tiger Natural Gas, Inc.
Clean Power	Marin Energy Authority	TransCanada
Coast Economic Consulting	McKenna Long & Aldridge LLP	Utility Cost Management
Commercial Energy	McKenzie & Associates	Utility Power Solutions
County of Tehama - Department of Public Works	Modesto Irrigation District	Utility Specialists
Crossborder Energy	Morgan Stanley	Verizon
Davis Wright Tremaine LLP	NLine Energy, Inc.	Water and Energy Consulting
Day Carter Murphy	NRG Solar	Wellhead Electric Company
Defense Energy Support Center	Nexant, Inc.	Western Manufactured Housing Communities Association (WMA)
Dept of General Services	North America Power Partners	