

PUBLIC UTILITIES COMMISSION

505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3298



REVISED

October 18, 2013

Advice Letter 3406-G

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: Simplification of Gas Preliminary Statements

Dear Mr. Cherry:

Advice Letter 3406-G is effective September 22, 2013.

Sincerely,

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

Edward F. Randolph, Director
Energy Division

August 23, 2013

Advice 3406-G

(Pacific Gas and Electric Company ID U 39 G)

Public Utilities Commission of the State of California

Subject: Simplification of Gas Preliminary Statements

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

Purpose

The purpose of this advice letter is to simplify the cost recovery accounting entries of below listed gas balancing accounts by consolidating their activities in the Core Fixed Cost Account (CFCA) and/or Noncore Customer Class Charge Account (NCA):

1. Liquefied Natural Gas Balancing Account (LNGBA)
2. Noncore Distribution Fixed Cost Account (NDFCA)

Discussion**1. Liquefied Natural Gas Balancing Account (LNGBA)**

The purpose of the LNGBA is to record transportation revenue from customers receiving service under gas rate schedule G-LNG – "Experimental Liquefied Natural Gas Service." These revenues are then transferred to the Core Fixed Cost Account (CFCA) and Noncore Customer Class Charge Account (NCA), through the Annual Gas True-Up (AGT) for return to customers.

PG&E proposes to streamline the return of these revenues to customers by recording these revenues directly in the "Core Cost Subaccount" of CFCA and "Noncore Subaccount" of NCA and to close the LNGBA, as well as retire its associated Gas Preliminary Statement Part X.

2. Noncore Distribution Fixed Cost Account (NDFCA)

The purpose of NDFCA is to record and recover the noncore distribution base revenue requirements, as authorized in Decision (D.) 10-06-035, adopted in PG&E's 2009 Biennial Cost Allocation Proceeding (BCAP). This account recovers the distribution base revenue adopted in PG&E's General Rate Case (GRC), including Annual Attrition Adjustments, and the Cost of Capital Proceedings, that are allocated to noncore transportation customers based on the distribution base revenue allocation adopted in the Cost Allocation Proceeding.

The current accounting entries in this balancing account record the difference in the GRC authorized revenue requirement and recorded revenues. The balance in this balancing account is transferred to the "Interim Relief and Distribution Subaccount" of the NCA through the AGT for subsequent true-up.

PG&E proposes to streamline cost recovery for noncore distribution base revenue requirements by recording these entries directly to the "Interim Relief and Distribution Subaccount" of the NCA where PG&E's other noncore distribution related costs are recovered, and close the NDFCA, as well as retire its associated Gas Preliminary Statement Part BL. Finally, PG&E proposes to rename the "Interim Relief and Distribution Subaccount" of the NCA to "Distribution Subaccount."

Tariff Revisions

1. Gas Preliminary Statement Part F- Core Fixed Cost Account

a) Core Cost Subaccount

- Add Accounting Procedure 6.a.12. to record revenue from core customers for deliveries under gas rate schedule G-LNG previously recorded in the LNGBA.

2. Gas Preliminary Statement Part J- Noncore Customer Class Charge Account

a) Noncore Subaccount

- Add Accounting Procedure 6.a.10. to record revenue from noncore customers for deliveries under gas rate schedule G-LNG previously recorded in the LNGBA

b) Interim Relief and Distribution Subaccount

- Change Accounting Procedure 6.b. to rename the "Interim Relief and Distribution" Subaccount to "Distribution" Subaccount.
- Update Accounting Procedure 6.b.1. to record the noncore distribution portion of any authorized GRC base revenue requirement. Previously, this entry recorded only the noncore portion of PG&E's 2003 GRC until it was implemented into rates.

- Add accounting Procedure 6.b.2. to record the noncore portion of the ClimateSmart Administrative and Marketing revenue requirement previously recorded in the NDFCA.
- Add temporary accounting Procedure 6.b.5. to continue recording revenue from the NDFCA rate component that was previously recorded in the NDFCA. This accounting procedure will be removed January 1, 2014, when all revenue recorded to the account are incorporated into the new NCA Distribution rate component (accounting procedure 6.b.6 proposed change below).
- Add accounting Procedure 6.b.6. to record revenues to this subaccount from the NCA Distribution rate component, which will begin January 1, 2014, when costs recorded to this account are incorporated into this rate component.

Protests

Anyone wishing to protest this filing may do so by letter sent via U.S. mail, facsimile or E-mail, no later than September 12, 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 Tier 2 advice filing become effective on regular notice, September 22, 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 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>.

Brian Cherry / KHC

Vice President, Regulatory Relations

Attachments

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 G)**

Utility type:

ELC GAS
 PLC HEAT WATER

Contact Person: Igor Grinberg

Phone #: (415) 973-8580

E-mail: ixg8@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) #: **3406-G**

Tier: **2**

Subject of AL: **Simplification of Gas Preliminary Statements**

Keywords (choose from CPUC listing): Balancing Account

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: No

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: **September 22, 2013**

No. of tariff sheets: 8

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 F, J, X and BL

Service affected and changes proposed: Changes to Gas Preliminary Statements F and J, and the retirement of Gas Preliminary Statements X and BL

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 3406-G**

Cal P.U.C. Sheet No.	Title of Sheet	Cancelling Cal P.U.C. Sheet No.
30593-G	GAS PRELIMINARY STATEMENT PART F CORE FIXED COST ACCOUNT Sheet 3	30261-G
30594-G	GAS PRELIMINARY STATEMENT PART J NONCORE CUSTOMER CLASS CHARGE ACCOUNT Sheet 1	30122-G
30595-G	GAS PRELIMINARY STATEMENT PART J NONCORE CUSTOMER CLASS CHARGE ACCOUNT Sheet 2	30263-G
30596-G	GAS PRELIMINARY STATEMENT PART J NONCORE CUSTOMER CLASS CHARGE ACCOUNT Sheet 3	30123-G
30597-G	GAS PRELIMINARY STATEMENT PART J NONCORE CUSTOMER CLASS CHARGE ACCOUNT Sheet 4	
30598-G	GAS TABLE OF CONTENTS Sheet 1	30588-G
30599-G	GAS TABLE OF CONTENTS Sheet 4	30586-G
30600-G	GAS TABLE OF CONTENTS Sheet 5	30517-G



GAS PRELIMINARY STATEMENT PART F
CORE FIXED COST ACCOUNT

Sheet 3

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 and excluding the portion of the \$30 million seed value from the Gas Transmission and Storage Revenue Sharing Mechanism allocated to core local transmission;
- 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 65.907 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;
- 9) a debit entry equal to one-twelfth of the core portion of the current year amount recorded in the California Energy Systems for 21st Century Balancing Account – Gas (CES21BA-G), as authorized by the CPUC;
- 10) 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;
- 11) 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; (T)
- 12) an entry equal to the core portion of the transportation revenue for deliveries during the month under gas rate schedule G-LNG, excluding the allowance for F&U. The distribution between core and noncore is the "equal distribution based on all transportation volumes" allocator as specified in Preliminary Statement Part C.3; and (N)
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(N)
- 13) 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)

(Continued)



GAS PRELIMINARY STATEMENT PART J
NONCORE CUSTOMER CLASS CHARGE ACCOUNT

Sheet 1

J. NONCORE CUSTOMER CLASS CHARGE ACCOUNT (NCA)

1. PURPOSE: The purpose of the NCA is to record certain noncore costs and revenues from noncore customers. The balance in this account will be incorporated into noncore transportation rates in the next Annual Gas True-up of Balancing Accounts, or as otherwise authorized by the Commission.

Descriptions of the terms and definitions used in this section are found in Preliminary Statement, Part C or in Rule 1. Refer to Section C.3 for the cost allocation factors used to determine the noncore portion of distribution costs recovered in this account.

(N)
 (N)

2. APPLICABILITY: The NCA balance applies to noncore transportation rate schedules and contracts subject to the jurisdiction of the CPUC, except for those schedules and contracts specifically excluded by the CPUC.
3. REVISION: Disposition of the balance in this account shall be determined in the Annual Gas True-up of Balancing Accounts advice filing, or as otherwise authorized by the Commission.
4. FORECAST PERIOD: The forecast test period will be as specified in the current Cost Allocation Proceeding.
5. RATES: NCA rates are included in the effective rates set forth in each rate schedule (see Preliminary Statement, Part B), as applicable.
6. ACCOUNTING PROCEDURE: The NCA consists of the following subaccounts:

The "Noncore Subaccount" recovers costs and balances allocated on an equal cents per therm basis to all noncore customers.

The "Distribution Subaccount" recovers the noncore distribution portion of the authorized General Rate Case (GRC) base revenue requirement and other costs and balances approved by the Commission. The balance in this subaccount will be allocated to noncore classes in proportion to their allocation of distribution base revenue as adopted in Cost Allocation Proceedings.

(T)
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 (T)

The "AB 32 Cost of Implementation Fee Noncore Subaccount" recovers the gas cost portion of the California Air Resources Board's (ARB) AB 32 Cost of Implementation Fee allocated to PG&E's noncore transportation customers.

(Continued)



GAS PRELIMINARY STATEMENT PART J
NONCORE CUSTOMER CLASS CHARGE ACCOUNT

Sheet 2

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 34.093 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;
- 7) a debit entry equal to one-twelfth of the noncore portion of the current year amount recorded in the California Energy Systems for 21st Century Balancing Account – Gas (CES21BA-G), as authorized by the CPUC;
- 8) 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;
- 9) 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; (D)
- 10) an entry equal to the noncore portion of the transportation revenue for deliveries during the month under gas rate schedule G-LNG, excluding the allowance for F&U. The distribution between core and noncore is the "equal distribution based on all transportation volumes" allocator as specified in Preliminary Statement Part C.3; and (N)
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(N)
- 11) 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.

(Continued)



GAS PRELIMINARY STATEMENT PART J
NONCORE CUSTOMER CLASS CHARGE ACCOUNT

Sheet 3

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

6. ACCOUNTING PROCEDURE: (Cont'd.)

b. Distribution Subaccount

(T)

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 authorized GRC base revenue requirement, excluding the allowance for F&U; (T)
(T)
- 2) a debit entry equal to one-twelfth of the gas noncore portion of the ClimateSmart Administrative and Marketing revenue requirement, excluding the allowance for F&U (N)
(see corresponding credit entry in the Administrative and Marketing Subaccount of the ClimateSmart Balancing Account) (N)
- 3) an entry equal to any other amounts adopted by the CPUC to be included in this subaccount; (T)
- 4) a credit equal to the NCA-Interim Relief and Distribution revenue, excluding the allowance for F&U; (T)
- 5) a credit entry equal to the Noncore Distribution Fixed Cost Account (NDFCA) revenue, excluding the allowance for F&U; (N)
(N)
- 6) a credit equal to the NCA Distribution revenue, excluding the allowance for F&U; (N)
- 7) 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; (T)
- 8) 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 (T)
- 9) 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. (T)

c. AB 32 Cost of Implementation Fee Noncore Subaccount

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

- 1) a credit entry equal to the revenue from the AB 32 Cost of Implementation Fee rate component;
- 2) a debit or credit entry equal to the gas portion of PG&E's costs to the ARB for the AB32 Cost of Implementation Fee;
- 3) 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;

(Continued)



GAS PRELIMINARY STATEMENT PART J
NONCORE CUSTOMER CLASS CHARGE ACCOUNT

Sheet 4 (N)
 (N)

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

6. ACCOUNTING PROCEDURE: (Cont'd.)

(L)

c. AB 32 Cost of Implementation Fee Noncore Subaccount (Cont'd.)

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 (L)

- 4) 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.d.1 through F.6.d.2 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.



GAS TABLE OF CONTENTS

Sheet 1

TITLE OF SHEET	CAL P.U.C. SHEET NO.	
Title Page	30598-G	(T)
Rate Schedules	30589,30585-G	
Preliminary Statements.....	30599,30600-G	(T)
Rules	29737-G	
Maps, Contracts and Deviations.....	29288-G	
Sample Forms	30322-30326,30439,30327-G	

(Continued)



GAS TABLE OF CONTENTS

Sheet 4

PART	TITLE OF SHEET	CAL P.U.C. SHEET NO.
Preliminary Statements		
Part A	Description of Service Area and General Requirements	14615-14623, 18797-G
Part B	Default Tariff Rate Components	30561-30567, 30351-30353, 23229, 30373-30381, 29342, 29036-G
Part C	Gas Accounting Terms and Definitions	28876, 30382-30383, 30172-G 28880-28883, 28110, 28884, 28885, 23351, 29141-G
Part D	Purchased Gas Account	27761, 25095, 25096, 27762-G
Part F	Core Fixed Cost Account	27763, 24623, 30593 , 30262-G
Part J	Noncore Customer Class Charge Account	30594-30597-G (T)
Part L	Balancing Charge Account	23273-23274-G
Part O	CPUC Reimbursement Fee	29460-G
Part P	Income Tax Component of Contributions Provision	28729, 13501-G
Part Q	Affiliate Transfer Fees Account	23275-G
Part S	Interest	12773-G
Part T	Tax Reform Act of 1986	12775-G
Part U	Core Brokerage Fee Balancing Account	23276-G
Part V	California Alternate Rates For Energy Account	23358, 28778-G
Part Y	Customer Energy Efficiency Adjustment	28301, 28302, 28663, 28664-G (D)

(Continued)



GAS TABLE OF CONTENTS

Sheet 5

PART	TITLE OF SHEET	CAL P.U.C. SHEET NO.
Preliminary Statements		
Part AC	Catastrophic Event Memorandum Account.....	14178,14179-G
Part AE	Core Pipeline Demand Charge Account.....	23301-G
Part AG	Core Firm Storage Account.....	2888-G
Part AN	Hazardous Substance Mechanism.....	23281-23283,16693-16694-G
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
Part BP	SmartMeter Project Balancing Account-Gas.....	24123-24124-G
Part BQ	Pension Contribution Balancing Account	24853,24224-G
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 BX	Wildfire Expense Memorandum Account.....	27806-G
Part BY	On-Bill Financing Balancing Account (OBFA).....	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 CD	SmartMeter Evaluation Memorandum Account – Gas.....	28120-G
Part CE	San Bruno Independent Review Panel Memorandum Account (SBIRPMA).....	28559-G
Part CE	San Bruno Independent Review Panel Memorandum Account (SBIRPMA).....	28559-G
Part CF	Meter Reading Costs Memorandum Account.....	28599-G
Part CG	Distribution Integrity Management Expense Memorandum Account.....	28641-G
Part CI	AB32 Cost of Implementation Fee Memorandum Account – Gas.....	28673-G
Part CJ	CARE/REACH Balancing Account (CRBA).....	28776-G
Part CK	TID Almond Power Plant Balancing Account.....	28889-G
Part CL	Integrity Management Expense Balancing Account.....	28891-G
Part CM	Gas Operational Cost Balancing Account.....	30384-30385-G
Part CN	Topock Adder Projects Balancing Account.....	28893-G
Part CO	Adjustment Mechanism For Costs Determined In Other Proceedings.....	28894-28897-G
Part CP	Gas Transmission & Storage Revenue Sharing Mechanism.....	28898-28901-G
Part CQ	Gas Distribution Integrity Management Expense Balancing Account	29050-G
Part CR	Gas Meter Reading Costs Balancing Account	29058-G*
Part CS	Tax Act Memorandum Account – Gas	30271,30272-G
Part CT	Low Income 2012 Memorandum Account (LIMA)	29350, 29351-G
Part CU	SmartMeter™ Opt-Out Memorandum Account – Gas (SOMA-G).....	29518, 29519-G
Part CV	Revised Customer Energy Statement Balancing Account - Gas (RCESBA-G).....	29617-G
Part CW	Gas Pipeline Expense and Capital Balancing Account.....	30509-30511-G
Part CX	Core Gas Pipeline Safety Balancing Account.....	30512, 30513-G
Part CY	NonCore Gas Pipeline Safety Balancing Account.....	30514, 30515-G
Part CZ	California Energy Systems for the 21st Century Balancing Account.....	30264*-G
Part DA	Statewide Marketing, Education and Outreach Expenditure Balancing Account.....	30434-G

(D)

(Continued)

**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	