

PUBLIC UTILITIES COMMISSION

505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3298



Revised

Pacific Gas and Electric Company
Attn: Brian K. Cherry
Vice President Regulatory Relations
77 Beale Street, Mail Code B-10C
P.O. Box 770000
San Francisco, California 94177

July 10, 2014

Subject: Pacific Gas & Electric Company Advice Letter 3473-G/4415-E

Dear Mr. Cherry:

Pacific Gas and Electric Company Advice Letter 3473-G/4415-E is effective as of June 8, 2014.

Advice Letter 3473-G/4415-E was submitted in compliance with Decision 14-03-021.

The Advice Letter was protested by Mr. Lance Nolen, 5249 Paradise Lane, Eureka, CA 95503. Mr. Nolen's protest states that the Advice Letter discusses the tracking of construction costs that will be included in rates. He requests that low income consumers be excluded from any resulting rate increase and that the proposal should be modified so that households that participate in California Alternate Rates for Energy (CARE) are excluded from rate increases due to the construction costs referenced in the Advice Letter.

Mr. Nolen's request does not meet the requirements for a protest as indicated in General Order 96-B, Section 7.4.2. Advice Letter 3473-G/4415-E is consistent with Commission Decision 14-03-021 and the protest is beyond the scope of the Advice Letter.

Sincerely,

A handwritten signature in dark ink, appearing to read "Edward Randolph".

Edward Randolph
Director, Energy Division
California Public Utilities Commission

cc.: Lance Nolen
5249 Paradise Ln.
Eureka, CA 95503



**Pacific Gas and
Electric Company®**

Brian K. Cherry
Vice President
Regulatory Relations

Pacific Gas and Electric Company
77 Beale St., Mail Code B10C
P.O. Box 770000
San Francisco, CA 94177

Fax: 415.973.7226

May 9, 2014

Advice 3473-G/4415-E

(Pacific Gas and Electric Company ID U 39 M)

Public Utilities Commission of the State of California

Subject: Establish the Gas Preliminary Statement Part DB, *Mobile Home Park Balancing Account – Gas* and the Electric Preliminary Statement Part GH, *Mobile Home Park Balancing Account – Electric*, Pursuant to Decision 14-03-021

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

Purpose

The purpose of this advice letter is to request California Public Utilities Commission (CPUC or Commission) approval for new preliminary statements for its gas and electric Mobile Home Park Balancing Accounts, MHPBA-G and MHPBA-E, respectively, to record costs incurred to comply with Decision (D.) 14-03-021. PG&E is submitting the balancing accounts for approval at this time so that it may begin to plan and coordinate, along with the Safety and Enforcement Division (SED) and the Public Advisor Office, its education and outreach efforts as approved in D.14-03-021.

Background

On March 14, 2014, the Commission issued D.14-03-021, approving a three-year “living pilot” with a goal to convert to direct service, approximately 10 percent of mobile home park (MHP) residential spaces in each utility’s service territory. The decision concluded that replacement of MHP sub-metered systems both “to the meter” and “beyond the meter” was necessary for the new distribution system to function and provide MHP residents with utility service on par with that of other residential customers.

The Decision directed that each utility submit an advice letter on or before July 30, 2014, for approval of new tariffs to establish the voluntary, mobile home park/manufactured housing community conversion program that contains all of the program components referenced and described in the Decision. In this advice letter,

PG&E submits for approval, a gas and electric balancing account for recording actual MHP conversion program costs. On or before July 30, 2014, PG&E will submit a new tariff, program application and program agreement detailing the terms and conditions of the MHP conversion program.

The original proposed decision (PD) proposed a pilot start date of July 1, 2014. In comments to the PD, PG&E and several other parties, including SED, recommended more time was needed to permit utilities to jointly create the necessary program application and program agreement, as well as develop the necessary outreach materials that will be used to inform MHP owners and residents. The Commission agreed with parties' concerns and revised the final decision to begin the pilot on January 1, 2015. Allowing PG&E to incur and record incremental expenses now will allow PG&E to pursue outreach efforts to ensure MHPs are provided a fair opportunity to participate, as envisioned in the Decision.

Tariff Revisions

PG&E requests Commission authority to establish Electric Preliminary Statement Part GH (MHPBA-E) and Gas Preliminary Statement Part DB (MHPBA-G), included herein. In accordance with the Decision, the preliminary statements propose to record reasonable incremental expenses for program development and administration, as well as reasonable capital revenue requirements associated with expenditures for actual construction costs. Reasonable capital revenue requirements associated with actual construction costs should be recorded in program balancing accounts as incurred and included in rates for recovery in the year following cut over to direct utility service. "To the meter" construction costs will be capitalized at the utility's then-current authorized rate of return on rate base, based on actual expenditures. "Beyond the meter" construction costs will be treated as a regulatory asset capitalized based on actual expenditures and amortized over ten years at the utility's then-current authorized return on rate base.

Protests

Anyone wishing to protest this filing may do so by letter sent via U.S. mail, facsimile or E-mail, no later than May 29, 2014, 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

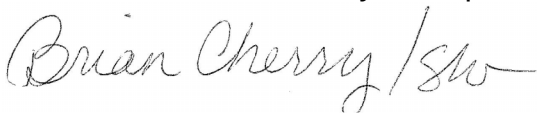
Any person (including individuals, groups, or organizations) may protest or respond to an advice letter (General Order 96-B, Section 7.4). The protest shall contain the following information: specification of the advice letter protested; grounds for the protest; supporting factual information or legal 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, **June 8, 2014**, 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 and the parties on the service list for R.11-02-018. 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

Attachments

cc: Service List R.11-02-018

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) #: **3473-G/4415-E**

Tier: **2**

Subject of AL: **Establish the Gas Preliminary Statement Part DB, Mobile Home Park Balancing Account – Gas and the Electric Preliminary Statement Part GH, Mobile Home Park Balancing Account – Electric, Pursuant to Decision 14-03-021**

Keywords (choose from CPUC listing): **Compliance, Balancing Accounts, Mobile Home Parks**

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

If AL filed in compliance with a Commission order, indicate relevant Decision/Resolution #: **Decision 14-03-021**

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: **N/A**

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: **June 8, 2014**

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: **New Gas Preliminary Statement Part DB, Mobile Home Park Balancing Account – Gas and Electric Preliminary Statement Part GH, Mobile Home Park Balancing Account – Electric**

Service affected and changes proposed: **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

ED Tariff Unit

505 Van Ness Ave., 4th Floor

San Francisco, CA 94102

E-mail: **EDTariffUnit@cpuc.ca.gov**

Pacific Gas and Electric Company

Attn: Brian K. 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 3473-G**

Cal P.U.C. Sheet No.	Title of Sheet	Cancelling Cal P.U.C. Sheet No.
31249-G	GAS PRELIMINARY STATEMENT PART DB MOBILE HOME PARK BALANCING ACCOUNT - GAS Sheet 1	
31250-G	GAS TABLE OF CONTENTS Sheet 1	31210-G*
31251-G	GAS TABLE OF CONTENTS Sheet 5	31174-G

**ATTACHMENT 1
Advice 4415-E**

Cal P.U.C. Sheet No.	Title of Sheet	Cancelling Cal P.U.C. Sheet No.
33894-E	ELECTRIC PRELIMINARY STATEMENT PART GH MOBILE HOME PARK BALANCING ACCOUNT - ELECTRIC Sheet 1	
33895-E	ELECTRIC TABLE OF CONTENTS Sheet 1	33724-E
33896-E	ELECTRIC TABLE OF CONTENTS PRELIMINARY STATEMENT Sheet 18	33660-E*



GAS PRELIMINARY STATEMENT PART DB
MOBILE HOME PARK BALANCING ACCOUNT - GAS

Sheet 1 (N)
 (N)

DB. MOBILE HOME PARK BALANCING ACCOUNT - GAS (MHPBA-G)

(N)

1. **PURPOSE:** The purpose of the Mobile Home Park Balancing Account - Gas (MHPBA-G) is to record and recover the actual incurred costs of implementing the voluntary program to convert the gas master-meter/submeter service at mobile home parks and manufactured housing communities to direct service by PG&E, pursuant to Decision (D.) 14-03-021. The costs associated with the accounting entries in the MHPBA-G shall include incremental incurred expenses and both "to the meter" and "beyond the meter" costs. Pursuant to Ordering Paragraph (OP) 8, the incurred expenses shall be entered into program balancing account for recovery in the first year following cut over of service subject to reasonableness review. Actual construction costs for each MHP conversion shall be entered into a balancing account and recovered in the year immediately following service cut over for that MHP. Reasonableness review for "to the meter" cost will occur in PG&E's General Rate Case (GRC) proceedings, where these costs are included into the base rates. The review of the "beyond the meter" costs will occur in the first GRC after service cut over.
2. **APPLICABILITY:** The MHPBA-G shall apply to all customer classes, except for those schedules or contracts specifically excluded by the Commission.
3. **REVISION DATE:** Disposition of the balances in the MHPBA-G account shall be determined in the Annual Gas True-Up (AGT) advice filings, or as otherwise authorized by the Commission, through the Core Fixed Cost Account (CFCA) and Noncore Customer Class Charge Account (NCA) or other venues approved by the Commission.
4. **RATES:** The MHPBA-G does not have a rate component.
5. **ACCOUNTING PROCEDURE:** PG&E shall maintain the MHPBA-G by making entries to this account at the end of each month as follows:
 - a) A debit entry equal to the incremental incurred expenses;
 - b) A debit entry equal to the capital-related revenue requirement, excluding Franchise Fees and Uncollectible Allowance Expense (FF&U), related to the "to-the meter" capital costs incurred. Capital-related revenue requirements include depreciation expense, the return on investment at a rate equivalent to PG&E's current authorized return on rate base, federal and state income taxes, and property taxes associated with the costs of installed equipment;
 - c) A debit entry equal to the revenue requirement, excluding FF&U, related to the "beyond-the meter" costs incurred. The revenue requirement will include amortization expense, return on investment, and federal and state income taxes, associated with the costs of installed equipment. The "beyond the meter" costs are recorded as a regulatory asset and will be amortized over ten years, with a return on investment at a rate equivalent to PG&E's current authorized return on rate base;
 - d) A debit or credit entry to transfer the balance to or from any other accounts as approved by the Commission; and
 - e) An entry equal to the interest on the average of the balance in this account at the beginning of the month and the balance in this 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.

(N)



Pacific Gas and Electric Company
San Francisco, California
U 39

Revised
Cancelling Revised

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

31250-G
31210-G*

GAS TABLE OF CONTENTS

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(Continued)

Advice Letter No: 3473-G
Decision No. 14-03-021

Issued by
Brian K. Cherry
Vice President
Regulatory Relations

Date Filed May 9, 2014
Effective _____
Resolution No. _____



GAS TABLE OF CONTENTS

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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 BL	Noncore Distribution Fixed Cost Account.....	28415-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 BY	On-Bill Financing Balancing Account (OBFBA)	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 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 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	30645-30646-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.....	28898,30647-30649-G
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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
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Part CX	Core Gas Pipeline Safety Balancing Account	30512, 30513-G
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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
Part DB	Mobile Home Park Balancing Account – Gas.....	31249-G (N)

(Continued)



ELECTRIC PRELIMINARY STATEMENT PART GH
MOBILE HOME PARK BALANCING ACCOUNT - ELECTRIC

Sheet 1 (N)
 (N)

GH. MOBILE HOME PARK BALANCING ACCOUNT - ELECTRIC (MHPBA-E)

(N)

1. **PURPOSE:** The purpose of the Mobile Home Park Balancing Account - Electric (MHPBA-E) is to record and recover the actual incurred costs of implementing the voluntary program to convert the electric master-meter/submeter service at mobile home parks and manufactured housing communities to direct service by PG&E, pursuant to Decision (D.) 14-03-021. The costs associated with the accounting entries in the MHPBA-E shall include incremental incurred expenses and both "to the meter" and "beyond the meter" costs. Pursuant to Ordering Paragraph (OP) 8, the incurred expenses shall be entered into program balancing account for recovery in the first year following cut over of service subject to reasonableness review. Actual construction costs for each MHP conversion shall be entered into a balancing account and recovered in the year immediately following service cut over for that MHP. Reasonableness review of "to the meter" cost will occur in PG&E's General Rate Case (GRC) proceedings, where these costs are included into the base rates. The review of the "beyond the meter" costs will occur in the first GRC after service cut over.
2. **APPLICABILITY:** The MHPBA-E shall apply to all customer classes, except for those schedules or contracts specifically excluded by the Commission.
3. **REVISION DATE:** Disposition of the balances in this account shall be determined in the Annual Electric True-Up (AET), through the Distribution Revenue Adjustment Mechanism (DRAM), or as otherwise authorized by the Commission.
4. **RATES:** The MHPBA-E does not have a rate component.
5. **ACCOUNTING PROCEDURE:** PG&E shall maintain the MHPBA-E by making entries to this account at the end of each month as follows:
 - a) A debit entry equal to the incremental incurred expenses;
 - b) A debit entry equal to the capital-related revenue requirement, excluding Franchise Fees and Uncollectible Allowance Expense (FF&U), related to the "to-the meter" capital costs incurred. Capital-related revenue requirements include depreciation expense, the return on investment at a rate equivalent to PG&E's current authorized return on rate base, federal and state income taxes, and property taxes associated with the costs of installed equipment;
 - c) A debit entry equal to the revenue requirement, excluding FF&U, related to the "beyond-the meter" costs incurred. The revenue requirement will include amortization expense, return on investment, and federal and state income taxes, associated with the costs of installed equipment. The "beyond the meter" costs are recorded as a regulatory asset and will be amortized over ten years, with a return on investment at a rate equivalent to PG&E's current authorized return on rate base;
 - d) A debit or credit entry to transfer the balance to or from any other accounts as approved by the Commission; and
 - e) An entry equal to the interest on the average of the balance in this account at the beginning of the month and the balance in this 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.

(N)



Pacific Gas and Electric Company
San Francisco, California
U 39

Revised
Cancelling Revised

Cal. P.U.C. Sheet No. 33895-E
Cal. P.U.C. Sheet No. 33724-E

ELECTRIC TABLE OF CONTENTS

Sheet 1

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	Maps, Contracts and Deviations	33253-E	
	Sample Forms	32777,32429,32726,33726,32504,33654,33209,32506,32648,32437,32508,32439-E	

(Continued)

Advice Letter No: 4415-E
Decision No. 14-03-021

Issued by
Brian K. Cherry
Vice President
Regulatory Relations

Date Filed May 9, 2014
Effective _____
Resolution No. _____



ELECTRIC TABLE OF CONTENTS
PRELIMINARY STATEMENT

Sheet 18

PART	TITLE OF SHEET	CAL P.U.C. SHEET NO.
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Part GA	Greenhouse Gas Expense Memorandum Account	32419,32420-E
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Part GC	California Energy Systems for the 21 st Century Balancing Account	32455-E
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Part GE	Statewide Marketing, Education and Outreach Expenditure Balancing Account	32643-E
Part GF	Customer Data Access Balancing Account – Electric	33136-E
Part GG	Hercules Safety and Service Enhancements Memorandum Account (HSSEMA)	33658*-E
Part GH	Mobile Home Park Balancing Account – Electric	33894-E (N)

(Continued)

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

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