

PUBLIC UTILITIES COMMISSION

505 VAN NESS AVENUE
SAN FRANCISCO, CA 94102-3298



August 29, 2014

Advice Letter 3496-G

Brian Cherry
Vice President, Regulation and Rates
Pacific Gas and Electric Company
P.O. Box 770000
San Francisco, CA 94177

SUBJECT: Establishing of PG&E's Gas Preliminary Statement Part DD, Gas Transmission and Storage Memorandum Account, in Compliance with D.14-06-012

Dear Mr. Cherry:

Advice Letter 3496-G is effective as of August 16, 2014.

Sincerely,

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

Edward Randolph
Director, Energy Division



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

July 17, 2014

Advice 3496-G

(Pacific Gas and Electric Company ID U 39 G)

Public Utilities Commission of the State of California

Subject: Establishing of PG&E's Gas Preliminary Statement Part DD, Gas Transmission and Storage Memorandum Account, in Compliance with Decision 14-06-012.

Purpose

As directed in Decision (D.) 14-06-012, Pacific Gas and Electric Company (PG&E) submits for filing this Tier 2 advice letter in compliance with Ordering Paragraph 4 to establish a memorandum account to record the differences between PG&E's interim 2015 revenue requirements for its gas transmission and storage operations and services and the 2015 revenue requirements ultimately adopted in the final decision of Application (A.) 13-12-012. The new Preliminary Statement and affected tariff sheets are listed in Attachment 1.

Background

On December 19, 2013, PG&E filed its 2015 Gas Transmission and Storage (GT&S) Rate Case application requesting that the California Public Utilities Commission (Commission or CPUC) grant its proposed revenue requirement, cost allocation and rate design for its GT&S services for years 2015-2017. PG&E's application requests that the test year 2015 revenue requirement go into effect on January 1, 2015.

PG&E filed a motion on March 12, 2014, requesting the Commission to authorize a January 1 revenue requirement should a final decision not be issued by December 2014. On June 12, 2014, the CPUC issued D.14-06-012 approving PG&E's request. Ordering Paragraph 4 of D.14-06-012 directed PG&E to file a Tier 2 advice letter to "establish the necessary memorandum account to record the difference between the rates currently in effect for its gas transmission and storage operations and services, and the final rates to be adopted in the final decision adopting PG&E's Application 13-12-012."

Tariff Revisions

In compliance with D.14-06-012, Ordering Paragraph 4, PG&E proposes the establishment of the following memorandum account:

- Gas Preliminary Statement Part DD, Gas Transmission & Storage Memorandum Account (GTSMA).

Core Subaccounts

PG&E's proposed GTSMA contains three core subaccounts: 1) backbone transmission, 2) local transmission, and 3) core storage. Once a final decision is adopted in A. 13-12-012 these subaccounts will record the differences between the interim 2015 GT&S revenue requirements included in PG&E's core rates effective January 1, 2015 and the 2015 revenue requirement ultimately adopted for these three functions in the final 2015 GT&S Rate Case decision. The balances in the GTSMA core subaccounts will be transferred to the appropriate existing core balancing accounts consistent with the timing and amortization ordered by the CPUC in the final 2015 GT&S Rate Case decision.¹

Noncore Subaccounts

PG&E's GT&S noncore revenue requirements and revenues are currently recorded to the Gas Transmission & Storage Revenue Sharing Mechanism² that expires December 31, 2014. Therefore, PG&E proposes establishing the following three noncore subaccounts in the GTSMA to record the interim 2015 GT&S revenue requirements and associated revenues beginning January 1, 2015, and until the Commission adopts 2015 noncore revenues requirements as part of its GT&S Rate Case decision: 1) backbone transmission, 2) local transmission, and 3) market storage.

Upon a final decision by the Commission, PG&E will record the difference between the interim 2015 GT&S revenue requirements included in PG&E's noncore rates effective January 1, 2015, and the 2015 revenue requirement ultimately adopted for these three functions in the final 2015 GT&S Rate Case decision. The balances in the GTSMA noncore subaccounts will be transferred to the appropriate balancing account(s) consistent with the timing and amortization ordered by the CPUC in the final 2015 GT&S Rate Case decision.

¹ Core Local Transmission revenues are recovered in the Core Fixed Cost Account (CFCA) – Core Cost Subaccount. Core Backbone Transmission revenues are recovered in the Core Pipeline Demand Charge Account (CPDCA). Core Storage revenues are recovered in the Core Firm Storage Account (CFSA).

² Gas Preliminary Statement Part CP, Gas Transmission and Storage Revenue Sharing Mechanism

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 6, 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 advice filing become effective on regular notice, August 16, 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 service list for A.13-12-012. 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 /s/w".

Vice President, Regulatory Relations

Attachments

cc: Service List for A.13-12-012

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: **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) #: **3496-G**

Tier: **2**

Subject of AL: **Establishing of PG&E's Gas Preliminary Statement Part DD, Gas Transmission and Storage Memorandum Account, in Compliance with Decision 14-06-012**

Keywords (choose from CPUC listing): **Compliance, Transmission, Storage, Memorandum Account**

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

If AL filed in compliance with a Commission order, indicate relevant Decision/Resolution #: **Decision 14-06-012**

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: **August 16, 2014**

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: **Establish new Gas Preliminary Statement Part DD, Gas Transmission & Storage Memorandum Account (GTSMA)**

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

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

Title of Sheet

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

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GAS PRELIMINARY STATEMENT PART DD
GAS TRANSMISSION & STORAGE MEMORANDUM ACCOUNT (GTSMA)

Sheet 1 (N)
 (N)

DD. GAS TRANSMISSION & STORAGE MEMORANDUM ACCOUNT (GTSMA) (N)

1. **PURPOSE:** The purpose of the Gas Transmission & Storage Memorandum Account (GTSMA) is to record and/or track certain core and noncore Gas Transmission and Storage (GT&S) activity in the event that a final decision in PG&E's 2015 GT&S Application (A.) 13-12-012 is issued after January 1, 2015. Specifically, this account records the difference between the revenue requirement adopted by the Commission in A.13-12-012, and the placeholder revenue requirement incorporated in gas rates effective January 1, 2015. Beginning January 1, 2015, and until a final decision in A.13-12-012 is issued, this account also tracks the difference between the noncore recorded revenues, and the noncore placeholder revenue requirements incorporated into rates effective January 1, 2015. (N)

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

3. **REVISION DATES:** Disposition of the balances in the core local transmission, noncore Local Transmission, noncore backbone transmission and noncore market storage subaccounts of this account shall be through the Customer Class Charge as authorized by the Commission. Disposition of balances in the core backbone transmission and core storage subaccounts shall be through the Core Pipeline Demand Charge Account (CPDCA) and Core Firm Storage Account (CFSA), respectively.

4. **RATES:** The GTSMA does not have a separate rate component.

5. **ACCOUNTING PROCEDURE:** The GTSMA consists of the following six subaccounts:

CORE BACKBONE SUBACCOUNT: The purpose of the Core Backbone Subaccount is to record the difference between the core backbone revenue requirement adopted by the Commission in A.13-12-012, and the core backbone placeholder revenue requirement incorporated in gas rates effective January 1, 2015. Disposition of this subaccount shall be through the Core Pipeline Demand Charge Account (CPDCA).

CORE LOCAL TRANSMISSION SUBACCOUNT: The purpose of the Core Local Transmission Subaccount is to record the difference between the core local transmission revenue requirement adopted by the Commission in A.13-12-012, and the core local transmission placeholder revenue requirement incorporated in gas rates effective January 1, 2015. Disposition of this subaccount shall be through the Core Fixed Cost Account (CFCA) -Core Cost Subaccount.

CORE STORAGE SUBACCOUNT: The purpose of the Core Storage Subaccount is to record the difference between the core storage revenue requirement adopted by the Commission in A.13-12-012, and the core storage placeholder revenue requirement incorporated in gas rates effective January 1, 2015. Disposition of this subaccount shall be through the Core Firm Storage Account (CFSA).

NONCORE BACKBONE SUBACCOUNT: The purpose of the Noncore Backbone Subaccount is to record, until the rates authorized by a final decision in A.13-12-012 are implemented, the difference between the noncore backbone revenue requirement adopted by the Commission in A.13-12-012 and 2015 recorded noncore backbone transmission revenues. Until a final decision in A.13-12-012 is implemented, the noncore backbone revenue requirement incorporated in gas rates effective January 1, 2015 shall serve as a placeholder for the decision backbone transmission revenue requirement in A.13-012-012. (N)

(Continued)



GAS PRELIMINARY STATEMENT PART DD
GAS TRANSMISSION & STORAGE MEMORANDUM ACCOUNT (GTSMA)

Sheet 2 (N)
 (N)

DD. GAS TRANSMISSION & STORAGE MEMORANDUM ACCOUNT (GTSMA) (Cont'd.) (N)

5. ACCOUNTING PROCEDURE: The GTSMA consists of the following six subaccounts: (N)
 (Cont'd.)

NONCORE LOCAL TRANSMISSION SUBACCOUNT: The purpose of the Noncore Local transmission Subaccount is to record, until the rates authorized by a final decision in A.13-12-012 are implemented, the difference between the noncore local transmission revenue requirement adopted by the Commission in A.13-12-012 and 2015 recorded noncore local transmission revenues. Until a final decision in A.13-12-012 is implemented, the noncore local transmission revenue requirement incorporated in gas rates effective January 1, 2015 shall serve as a placeholder for the decision local transmission revenue requirement in A.13-012-012.

NONCORE STORAGE SUBACCOUNT: The purpose of the Noncore Storage Subaccount is to record, until the rates authorized by a final decision in A.13-12-012 are implemented, the difference between the noncore storage revenue requirement adopted by the Commission in A.13-12-012 and 2015 recorded noncore storage revenues. Until a final decision in A.13-12-012 is implemented, the noncore storage revenue requirement incorporated in gas rates effective January 1, 2015 shall serve as a placeholder for the decision noncore storage revenue requirement in A.13-012-012.

a) Core Backbone Subaccount

The following entries shall be made to the Core Backbone Subaccount, net of an allowance for Franchise Fees and Uncollectible Accounts Expense (ff&u), upon the issuance of the a final decision in A.13-12-012, as applicable:

- 1) A one-time debit entry equal to the annual 2015 GT&S core backbone revenue requirement, adopted in the final decision in A.13-12-012, prorated beginning January 1, 2015, until the final decision in A.13-12-012 is implemented;
- 2) A one-time credit entry equal to the annual core backbone placeholder revenue requirement incorporated into gas rates effective January 1, 2015, prorated until the final decision in A.13-12-012 is implemented;
- 3) An entry to record the transfer of amounts to or from other accounts as approved by the Commission; and
- 4) An 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 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)

(Continued)



GAS PRELIMINARY STATEMENT PART DD
GAS TRANSMISSION & STORAGE MEMORANDUM ACCOUNT (GTSMA)

Sheet 3 (N)
 (N)

DD. GAS TRANSMISSION & STORAGE MEMORANDUM ACCOUNT (GTSMA) (Cont'd.) (N)

5. ACCOUNTING PROCEDURE: The GTSMA consists of the following six subaccounts: (N)
 (Cont'd.)

b) Core Local Transmission Subaccount

The following entries shall be made to the Core Local Transmission Subaccount, net of ff&u, upon the issuance of the a final decision in A.13-12-012, as applicable:

- 1) A one-time debit entry equal to the annual 2015 GT&S core local transmission revenue requirement, adopted in the final decision in A.13-12-012, prorated beginning January 1, 2015, until the final decision in A.13-12-012 is implemented;
- 2) A one-time credit entry equal to the annual core local transmission placeholder revenue requirement effective from January 1, 2015, prorated to the date when the final decision in A.13-12-012 is implemented;
- 3) An entry to record the transfer of amounts to or from other accounts as approved by the Commission; and
- 4) An 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 interest rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15 or its successor.

c) Core Storage Subaccount

The following entries shall be made to the Core Storage Subaccount, net of ff&u, upon the issuance of the a final decision in A.13-12-012, as applicable:

- 1) A one-time equal to the annual 2015 GT&S core storage revenue requirement, adopted in the final decision in A.13-12-012, prorated beginning January 1, 2015, until the final decision in A.13-12-012 is implemented;
- 2) A one-time entry equal to the core storage placeholder revenue requirement effective from January 1, 2015, prorated to the date when the final decision in A.13-12-012 is implemented;
- 3) An entry to record the transfer of amounts to or from other accounts as approved by the Commission; and
- 4) An 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 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)

(Continued)



GAS PRELIMINARY STATEMENT PART DD
GAS TRANSMISSION & STORAGE MEMORANDUM ACCOUNT (GTSMA)

Sheet 4 (N)
 (N)

DD. GAS TRANSMISSION & STORAGE MEMORANDUM ACCOUNT (GTSMA) (Cont'd.) (N)

5. ACCOUNTING PROCEDURE: The GTSMA consists of the following six subaccounts: (N)
 (Cont'd.)

d) Noncore Backbone Subaccount

The following entries shall be made monthly to the Noncore Backbone Subaccount, net of ff&u as applicable until the adopted revenue requirements are implemented:

- 1) A debit entry equal to one-twelfth of the noncore backbone placeholder revenue requirement effective from January 1, 2015 until the final decision in A.13-12-012 is implemented;
- 2) A credit equal to the recorded noncore backbone revenue;
- 3) Upon the issuance of the final decision in A.13-12-012, a one-time debit/credit entry equal to the difference between annual 2015 GT&S noncore backbone revenue requirement adopted in the final decision in A.13-12-012, and the noncore backbone placeholder revenue requirement incorporated in the related gas rates effective January 1, 2015, prorated starting from January 1, 2015 until the final decision is implemented;
- 4) An entry to record the transfer of amounts to or from other accounts as approved by the Commission, and
- 5) An 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 interest rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15 or its successor.

e) Noncore Local Transmission Subaccount

The following entries shall be made to the Noncore Local Transmission Subaccount, net of ff&u as applicable:

- 1) A monthly debit entry equal to the equal to the one-twelfth of the noncore local transmission placeholder revenue requirement effective from January 1, 2015 until the final decision in A.13-12-012 is implemented;
- 2) A monthly credit equal to the recorded noncore local transmission revenue;
- 3) Upon the issuance of the final decision in A.13-12-012, a one-time debit/credit entry equal to the difference between the annual 2015 GT&S noncore local transmission, and the noncore local transmission placeholder revenue requirement incorporated in to gas rates effective January 1, 2015, prorated starting from January 1, 2015 until the final decision is implemented;

(N)

(Continued)



GAS PRELIMINARY STATEMENT PART DD
GAS TRANSMISSION & STORAGE MEMORANDUM ACCOUNT (GTSMA)

Sheet 5 (N)
 (N)

DD. GAS TRANSMISSION & STORAGE MEMORANDUM ACCOUNT (GTSMA) (Cont'd.) (N)

5. ACCOUNTING PROCEDURE: The GTSMA consists of the following six subaccounts: (N)
 (Cont'd.)

e) Noncore Local Transmission Subaccount (Cont'd.)

- 4) An entry to record the transfer of amounts to or from other accounts as approved by the Commission, and
- 5) An 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 interest rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15 or its successor.

f) Noncore Storage Subaccount

The following entries shall be made to the Noncore Storage Subaccount, net of ff&u as applicable:

- 1) A monthly debit entry equal to the equal to the one-twelfth of the noncore storage placeholder revenue requirement effective from January 1, 2015 until the final decision in A.13-12-012 is implemented;
- 2) A monthly credit equal to the recorded noncore storage revenue;
- 3) Upon the issuance of the final decision in A.13-12-012, a one-time debit/credit entry equal to the difference between the annual 2015 GT&S noncore storage revenue requirement adopted in the final decision of A.13-12-012, and the noncore storage placeholder revenue requirement incorporated in the related gas rates effective January 1, 2015, prorated starting from January 1, 2015 until the final decision is implemented;
- 4) An entry to record the transfer of amounts to or from other accounts as approved by the Commission, and
- 5) An 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 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)



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Advice Letter No: 3496-G
 Decision No. 14-06-012

Issued by
Brian K. Cherry
 Vice President
 Regulatory Relations

Date Filed July 17, 2014
 Effective _____
 Resolution No. _____



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

AT&T	Douglass & Liddell	Occidental Energy Marketing, Inc.
Alcantar & Kahl LLP	Downey & Brand	OnGrid Solar
Anderson & Poole	Ellison Schneider & Harris LLP	Pacific Gas and Electric Company
BART	G. A. Krause & Assoc.	Praxair
Barkovich & Yap, Inc.	GenOn Energy Inc.	Regulatory & Cogeneration Service, Inc.
Bartle Wells Associates	GenOn Energy, Inc.	SCD Energy Solutions
Braun Blasing McLaughlin, P.C.	Goodin, MacBride, Squeri, Schlotz & Ritchie	SCE
California Cotton Ginners & Growers Assn	Green Power Institute	SDG&E and SoCalGas
California Energy Commission	Hanna & Morton	SPURR
California Public Utilities Commission	In House Energy	San Francisco Public Utilities Commission
California State Association of Counties	International Power Technology	Seattle City Light
Calpine	Intestate Gas Services, Inc.	Sempra Utilities
Casner, Steve	K&L Gates LLP	SoCalGas
Cenergy Power	Kelly Group	Southern California Edison Company
Center for Biological Diversity	Linde	Spark Energy
City of Palo Alto	Los Angeles County Integrated Waste Management Task Force	Sun Light & Power
City of San Jose	Los Angeles Dept of Water & Power	Sunshine Design
Clean Power	MRW & Associates	Tecogen, Inc.
Coast Economic Consulting	Manatt Phelps Phillips	Tiger Natural Gas, Inc.
Commercial Energy	Marin Energy Authority	TransCanada
Cool Earth Solar, Inc.	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	