

PUBLIC UTILITIES COMMISSION

505 VAN NESS AVENUE



April 23, 2020

Advice Letter 5768-E

Erik Jacobson
Director, Regulatory Relations
Pacific Gas and Electric Company
77 Beale Street, Mail Code B10C
P.O. Box 770000
San Francisco, CA 94177

SUBJECT: Clean-Up of Electric Preliminary Statements Part CP

Dear Mr. Jacobson:

Advice Letter 5768-E is effective as of February 21, 2020.

Sincerely,

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

Edward Randolph
Deputy Executive Director for Energy and Climate Policy/
Director, Energy Division



February 21, 2020

Advice 5768-E

(Pacific Gas and Electric Company ID U 39 E)

Public Utilities Commission of the State of California

Subject: Clean-Up of Electric Preliminary Statements Part CP

Purpose

Pacific Gas and Electric Company (PG&E) hereby submits revisions to Electric Preliminary Statement Part CP – *Energy Resource Recovery Account*. The affected tariff sheets are listed on the enclosed Attachment 1.

Background

The purpose of this advice letter is to consolidate language in Electric Preliminary Statement Part CP that was approved and submitted in multiple advice letters.

On December 18, 2019, PG&E submitted advice letter 5715-E to retire Electric Preliminary Statement Part CG, *Utility Generation Balancing Account (UGBA)*, which has become obsolete, and to modify associated generation-related balancing accounts. On February 14, 2020, the CPUC issued a Disposition Letter approving advice letter 5715-E with an effective date of January 1, 2020.¹

On January 31, 2020, PG&E submitted advice letter 5751-E to implement changes to consolidate language in Electric Preliminary Statements Part CP, Part HM and Part HS that was approved in multiple advice letters. Advice letter 5751-E was submitted as a Tier 1 advice submittal that was effective upon date of submittal, which was January 31, 2020.²

This advice letter does not propose any new modifications to Electric Preliminary Statement Part CP. PG&E is merely consolidating tariff language that has already been submitted with and approved by the Commission.

¹ https://www.pge.com/tariffs/assets/pdf/adviceletter/ELEC_5715-E.pdf

² https://www.pge.com/tariffs/assets/pdf/adviceletter/ELEC_5751-E.pdf

Protests

Anyone wishing to protest this submittal may do so by letter sent via U.S. mail, facsimile or E-mail, no later than March 12, 2020, which is 20 days after the date of this submittal. 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:

Erik Jacobson
Director, Regulatory Relations
c/o Megan Lawson
Pacific Gas and Electric Company
77 Beale Street, Mail Code B13U
P.O. Box 770000
San Francisco, California 94177

Facsimile: (415) 973-3582
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 1 advice submittal become effective upon date of submittal, which is February 21, 2020.

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 submittals can also be accessed electronically at: <http://www.pge.com/tariffs/>.

/S/

Erik Jacobson
Director, Regulatory Relations

Attachments

Attachment 1 - Tariffs
Attachment 2 - Redline Tariff



ADVICE LETTER 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 E)

Utility type:

☒ ELC ☐ GAS ☐ WATER
☐ PLC ☐ HEAT

Contact Person: Annie Ho

Phone #: (415) 973-8794

E-mail: PGETariffs@pge.com

E-mail Disposition Notice to: AMHP@pge.com

EXPLANATION OF UTILITY TYPE

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

(Date Submitted / Received Stamp by CPUC)

Advice Letter (AL) #: 5768-E

Tier Designation: 1

Subject of AL: Clean-Up of Electric Preliminary Statements Part CP

Keywords (choose from CPUC listing): Compliance,

AL Type: ☐ Monthly ☐ Quarterly ☐ Annual ☒ One-Time ☐ Other:

If AL submitted in compliance with a Commission order, indicate relevant Decision/Resolution #:

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:

Confidential treatment requested? ☐ Yes ☒ No

If yes, specification of confidential information:

Confidential information will be made available to appropriate parties who execute a nondisclosure agreement. Name and contact information to request nondisclosure agreement/ access to confidential information:

Resolution required? ☐ Yes ☒ No

Requested effective date: 2/21/20

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: Electric Preliminary Statement Part CP

Service affected and changes proposed¹: N/A

Pending advice letters that revise the same tariff sheets: N/A

¹Discuss in AL if more space is needed.

Protests and all other correspondence regarding this AL are due no later than 20 days after the date of this submittal, unless otherwise authorized by the Commission, and shall be sent to:

CPUC, Energy Division
Attention: Tariff Unit
505 Van Ness Avenue
San Francisco, CA 94102
Email: EDTariffUnit@cpuc.ca.gov

Name: Erik Jacobson, c/o Megan Lawson
Title: Director, Regulatory Relations
Utility Name: Pacific Gas and Electric Company
Address: 77 Beale Street, Mail Code B13U
City: San Francisco, CA 94177
State: California Zip: 94177
Telephone (xxx) xxx-xxxx: (415)973-2093
Facsimile (xxx) xxx-xxxx: (415)973-3582
Email: PGETariffs@pge.com

Name:
Title:
Utility Name:
Address:
City:
State: District of Columbia Zip:
Telephone (xxx) xxx-xxxx:
Facsimile (xxx) xxx-xxxx:
Email:

Clear Form

Cal P.U.C. Sheet No.	Title of Sheet	Cancelling Cal P.U.C. Sheet No.
46212-E	ELECTRIC PRELIMINARY STATEMENT PART CP ENERGY RESOURCE RECOVERY ACCOUNT Sheet 5	46118-E
46213-E	ELECTRIC PRELIMINARY STATEMENT PART CP ENERGY RESOURCE RECOVERY ACCOUNT Sheet 6	46119-E
46214-E	ELECTRIC PRELIMINARY STATEMENT PART CP ENERGY RESOURCE RECOVERY ACCOUNT Sheet 7	46120-E
46215-E	ELECTRIC PRELIMINARY STATEMENT PART CP ENERGY RESOURCE RECOVERY ACCOUNT Sheet 8	46121-E
46216-E	ELECTRIC PRELIMINARY STATEMENT PART CP ENERGY RESOURCE RECOVERY ACCOUNT Sheet 9	46122-E
46217-E	ELECTRIC PRELIMINARY STATEMENT PART CP ENERGY RESOURCE RECOVERY ACCOUNT Sheet 10	46123-E
46218-E	ELECTRIC TABLE OF CONTENTS Sheet 1	46129-E
46219-E	ELECTRIC TABLE OF CONTENTS Sheet 13	46130-E



ELECTRIC PRELIMINARY STATEMENT PART CP
ENERGY RESOURCE RECOVERY ACCOUNT

Sheet 5

CP. ENERGY RESOURCE RECOVERY ACCOUNT (ERRA) (Cont'd.)

5. ACCOUNTING PROCEDURES: (Cont'd)

Utility-Owned Generation Related Entries:

- g) a debit or credit entry, as appropriate, to record ESA costs associated with bundled customer portfolio/procurement activity (which is embedded in the annual authorized revenue requirements associated with PG&E's owned generation); (T)

CAISO Related Entries:

- h) A debit or credit entry equal to the net charges or revenues for energy associated with load and generating resources recovered in ERRA and the New System Generation Balancing Account (NSGBA); (T)
- i) A debit or credit entry equal to the net charges or revenues for miscellaneous CAISO charges/credits associated with load and generating resources recovered in ERRA and NSGBA; (T)
- j) A debit or credit entry equal to the net charges or revenues for ancillary services associated with load and generating resources recovered in ERRA and the NSGBA; (T)
- k) A credit or debit entry equal to the revenues or costs related to Congestion Revenue Rights; (T)
- l) A credit or debit entry equal to the revenues or costs related to convergence bidding; (T)

(Continued)



**ELECTRIC PRELIMINARY STATEMENT PART CP
ENERGY RESOURCE RECOVERY ACCOUNT**

Sheet 6

CP. ENERGY RESOURCE RECOVERY ACCOUNT (ERRA) (Cont'd.)

5. ACCOUNTING PROCEDURES: (Cont'd)

Fuel Costs:

- m) A debit entry equal to fuel and related transportation and miscellaneous costs for contracts recovered through ERRA; (T)

Contract Costs:

- n) A debit entry equal to short-term bilateral contract obligations; (T)
- o) A debit or credit entry equal to short-term renewable contract obligations, and fees associated with participating in WREGIS; (T)
- p) A debit entry equal to the short-term capacity and energy costs for QF/CHP Program contracts; (T)
- q) A credit entry equal to the net capacity costs recorded in the QF/CHP Program and Marsh Landing subaccounts of the New System Generation Balancing Account (NSGBA) ; (T)

GHG Costs:

- r) A debit entry equal to greenhouse gas costs related with physically settled compliance instruments associated with contracts; (T)

(Continued)



**ELECTRIC PRELIMINARY STATEMENT PART CP
ENERGY RESOURCE RECOVERY ACCOUNT**

Sheet 7

CP. ENERGY RESOURCE RECOVERY ACCOUNT (ERRA) (Cont'd.)

5. ACCOUNTING PROCEDURES: (Cont'd)

Miscellaneous Costs:

- s) A debit entry equal to financial hedging contract obligations; (T)
- t) A debit or credit entry equal to pre-payments and credit and collateral payments, including all associated fees, for procurement purchase and, if applicable, reimbursements of pre-payments, credit and collateral payments; (T)
- u) A debit entry equal to any other power costs associated with procurement; (T)
- v) A debit entry equal to the incremental IE costs through 2010 related to RFOs seeking terms of less than five years. After 2010, a debit entry equal to all IE costs related to all RFOs and other IE and third-party reviewer costs approved by the Commission; (T)
- w) A debit entry equal to power purchase payments provided to eligible Net Energy Metering customers for energy produced by on-site generation in excess of consumption over a 12-month period. Power purchase payments may include additional compensation for renewable attributes where applicable; (T)
- x) A debit entry equal the authorized energy storage procurement evaluation program fund amount authorized in D.14-10-045; (T)

(Continued)



**ELECTRIC PRELIMINARY STATEMENT PART CP
ENERGY RESOURCE RECOVERY ACCOUNT**

Sheet 8

CP. ENERGY RESOURCE RECOVERY ACCOUNT (ERRA) (Cont'd.)

5. ACCOUNTING PROCEDURES: (Cont'd.)

The following entries reflect the transfer of costs between ERRA and the Green Tariff Shared Renewables Balancing Account (GTSRBA) to support customers taking service under the Green Tariff Shared Renewable (GTSR) Program electric rate Schedule Green Tariff (E-GT) and electric rate Schedule Enhanced Community Renewables (E-ECR) as prescribed in Pub. Util. Code Sections 2833 and implemented in D.15-01-051:

- y) A credit or debit entry to reflect the solar generation expense associated with the interim pool of renewable resources used to support the GTSR Program, equal to Solar Charge rate associated with these resources, multiplied by the kWh delivered under the GTSR Program to Schedule E-GT customers for the month, and/or entry to reflect any subsequent true-up of the interim pool renewable expense to actual costs. (T)
- z) A credit or debit entry to reflect the Program Charge expense associated with the GTSR Program, excluding marketing and administrative expenses, for customers taking service under Schedule E-GT, equal to the Program Charge rate, multiplied by the kWh delivered under the program to the E-GT customers for the month, and/or entry to reflect any subsequent true-up of the Program Charge components' expense to actual costs. (T)
- aa) A credit or debit entry to reflect Program Charge expense associated with the GTSR Program, excluding marketing and administration expenses, for customers taking service under Schedule E-ECR, equal to the Program Charge rate, multiplied by the subscription level of the E-ECR customer in kWh, and/or entry to reflect any subsequent true-up of the Program Charge components' expense to actual costs. (T)

(Continued)



**ELECTRIC PRELIMINARY STATEMENT PART CP
ENERGY RESOURCE RECOVERY ACCOUNT**

Sheet 9

CP. ENERGY RESOURCE RECOVERY ACCOUNT (ERRA) (Cont'd.)

5. ACCOUNTING PROCEDURES: (Cont'd.)

ab) A debit or credit entry equal to expenses associated with the GTSR Program's Enhanced Community Solar (ECR) option resources that is unsubscribed. (T)

ac) A debit or credit entry to transfer expenses from the GTSRBA for renewable resources procured to serve customers taking service under Schedule E-GT that are in excess of the E-GT program subscription pursuant to the backstop provision in Pub. Util. Code §2833(s) (T)

The following entries reflect the transfer of costs between ERRA and the Public Policy Charge Balancing Account (PPCBA) Disadvantaged Communities Green Tariff (DAC-GT) subaccount and Community Solar Green Tariff (CS-GT) subaccount to support customers taking service under the electric rate Schedule Disadvantaged Communities Green Tariff (E-DAC-GT) and electric rate Schedule Community Solar Green Tariff (E-CS-GT) as prescribed D.18-06-027:

ad) A credit entry to reflect the net renewable resource costs and other generation-related program charges used to support the DAC-GT Program in excess of the otherwise applicable class average generation rate which will be equal to the E-GT rate premium excluding E-GT administration and marketing (A&M) costs and excluding the allowance for RF&U accounts expense, multiplied by the kWh delivered to participating customers for the month. (A corresponding debit entry is recorded in the PPCBA). Currently, all existing E-GT resources supporting the program qualify for DAC-GT. Once the subscription level for the combined E-GT and DAC-GT programs exceeds available capacity of the existing E-GT resources, dedicated DAC-GT resources will be procured to support the program and the description defining net costs supporting the program will be updated accordingly. (T)



**ELECTRIC PRELIMINARY STATEMENT PART CP
ENERGY RESOURCE RECOVERY ACCOUNT**

Sheet 10

CP. ENERGY RESOURCE RECOVERY ACCOUNT (ERRA) (Cont'd.)

5. ACCOUNTING PROCEDURES: (Cont'd.)

The following entries reflect interest expense and other balance transfers from memo and balancing accounts, as authorized by the Commission:

- ae) A debit/credit entry to record the transfer of the revenues financed by bundled customers related to the revenue shortfall associated with capped PCIA rates for departing load customers. A corresponding credit/debit entry is reflected in Accounting Procedure 6a below. (T)
- af) a debit or credit entry equal, as appropriate, to record the transfer of amounts to or from other accounts as approved by the CPUC; and (T)
- ag) A monthly 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 rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15 or its successor; (T)

6. PCIA FINANCING SUBACCOUNT

The purpose of the PCIA Financing Subaccount is to track the amount financed by bundled customers related to the revenue shortfall associated with capped PCIA rates for departing load customers. PG&E shall maintain the PCIA Subaccount by making the following entries at the end of each month:

- a) A credit/debit entry to record the transfer of the revenues financed by bundled customers related to the revenue shortfall associated with capped PCIA rates for departing load customers. A corresponding debit/credit entry is reflected in Accounting Procedure 5ac above.
- b) A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts, upon approval by the CPUC.
- c) A monthly entry equal to interest on the average balance in the subaccount at the beginning of the month and the balance after the above entries, at a rate equal to one-twelfth of the rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15 or its successor.



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Preliminary Statements.....	45406,44687,42856*, 46219 ,41723,40591,44724, 46131-E		(T)
Rules	45270,43023,46109-E		
Maps, Contracts and Deviations	37960-E		
Sample Forms....	40925*,37631,45743,41573*, 37632,41152*,41153,37769,44035,40671,37169-E		

(Continued)

Advice 5768-E
Decision

Issued by
Robert S. Kenney
Vice President, Regulatory Affairs

Submitted
Effective
Resolution

February 21, 2020
February 21, 2020



ELECTRIC TABLE OF CONTENTS

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SCHEDULE	TITLE OF SHEET	CAL P.U.C. SHEET NO.
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Part CJ	Negative Ongoing Transition Charge Memorandum Account.....	25999-E
Part CK	Distribution Bypass Deferral Rate Memorandum Account	20619-E
Part CP	Energy Resource Recovery Account.....	43451,30255,43452,45687, 46212 , (T)
		46213,46214,46215,46216,46217-E (T)
Part CQ	Modified Transition Cost Balancing Account.....	43459,45688-E
Part CZ	Distribution Revenue Adjustment Mechanism.....	40829,40544,41717,45867-E

(Continued)

Advice 5768-E
Decision

Issued by
Robert S. Kenney
Vice President, Regulatory Affairs

Submitted February 21, 2020
Effective February 21, 2020
Resolution

Attachment 2

Redline Tariffs

ELECTRIC PRELIMINARY STATEMENT PART CP
ENERGY RESOURCE RECOVERY ACCOUNT

Sheet 5

CP. ENERGY RESOURCE RECOVERY ACCOUNT (ERRA) (Cont'd.)

5. ACCOUNTING PROCEDURES: (Cont'd)

Utility-Owned Generation Related Entries:

~~g)~~ ~~A credit entry equal to the revenue from the generation rates less the recorded revenues from the: (1) Energy Resource Recovery Account (as defined in Part I of PG&E's electric Preliminary Statement (PS)); (2) Power Charge Collection Balancing Account (as defined in Part I of PG&E's electric PS); (3) DWR Franchise Fees (as defined in Part I of PG&E's electric PS), transferred from UGBA;~~

~~hg)~~ a debit or credit entry, as appropriate, to record ESA costs associated with bundled customer portfolio/procurement activity (which is embedded in the annual authorized revenue requirements associated with PG&E's owned generation), ~~transferred from UGBA;~~

CAISO Related Entries:

~~ih)~~ A debit or credit entry equal to the net charges or revenues for energy associated with load and generating resources recovered in ERRA and the New System Generation Balancing Account (NSGBA);

~~ji)~~ A debit or credit entry equal to the net charges or revenues for miscellaneous CAISO charges/credits associated with load and generating resources recovered in ERRA and NSGBA;

~~kj)~~ A debit or credit entry equal to the net charges or revenues for ancillary services associated with load and generating resources recovered in ERRA and the NSGBA;

~~lk)~~ A credit or debit entry equal to the revenues or costs related to Congestion Revenue Rights;

~~ml)~~ A credit or debit entry equal to the revenues or costs related to convergence bidding;

(Continued)

ELECTRIC PRELIMINARY STATEMENT PART CP
ENERGY RESOURCE RECOVERY ACCOUNT

Sheet 6

CP. ENERGY RESOURCE RECOVERY ACCOUNT (ERRA) (Cont'd.)

5. ACCOUNTING PROCEDURES: (Cont'd)

Fuel Costs:

~~am~~) A debit entry equal to fuel and related transportation and miscellaneous costs for contracts recovered through ERRA;

Contract Costs:

~~en~~) A debit entry equal to short-term bilateral contract obligations;

~~po~~) A debit or credit entry equal to short-term renewable contract obligations, and fees associated with participating in WREGIS;

~~ep~~) A debit entry equal to the short-term capacity and energy costs for QF/CHP Program contracts;

~~rq~~) A credit entry equal to the net capacity costs recorded in the QF/CHP Program and Marsh Landing subaccounts of the New System Generation Balancing Account (NSGBA) ;

GHG Costs:

~~sr~~) A debit entry equal to greenhouse gas costs related with physically settled compliance instruments associated with contracts;

(Continued)

ELECTRIC PRELIMINARY STATEMENT PART CP
ENERGY RESOURCE RECOVERY ACCOUNT

Sheet 7

CP. ENERGY RESOURCE RECOVERY ACCOUNT (ERRA) (Cont'd.)

5. ACCOUNTING PROCEDURES: (Cont'd)

Miscellaneous Costs:

- ~~ts~~) A debit entry equal to financial hedging contract obligations;
- ~~ut~~) A debit or credit entry equal to pre-payments and credit and collateral payments, including all associated fees, for procurement purchase and, if applicable, reimbursements of pre-payments, credit and collateral payments;
- ~~wu~~) A debit entry equal to any other power costs associated with procurement;
- ~~wv~~) A debit entry equal to the incremental IE costs through 2010 related to RFOs seeking terms of less than five years. After 2010, a debit entry equal to all IE costs related to all RFOs and other IE and third-party reviewer costs approved by the Commission;
- ~~xw~~) A debit entry equal to power purchase payments provided to eligible Net Energy Metering customers for energy produced by on-site generation in excess of consumption over a 12-month period. Power purchase payments may include additional compensation for renewable attributes where applicable;
- ~~yx~~) A debit entry equal the authorized energy storage procurement evaluation program fund amount authorized in D.14-10-045;

(Continued)

ELECTRIC PRELIMINARY STATEMENT PART CP
ENERGY RESOURCE RECOVERY ACCOUNT

Sheet 8

CP. ENERGY RESOURCE RECOVERY ACCOUNT (ERRA) (Cont'd.)

5. ACCOUNTING PROCEDURES: (Cont'd.)

The following entries reflect the transfer of costs between ERRA and the Green Tariff Shared Renewables Balancing Account (GTSRBA) to support customers taking service under the Green Tariff Shared Renewable (GTSR) Program electric rate Schedule Green Tariff (E-GT) and electric rate Schedule Enhanced Community Renewables (E-ECR) as prescribed in Pub. Util. Code Sections 2833 and implemented in D.15-01-051:

zy) A credit or debit entry to reflect the solar generation expense associated with the interim pool of renewable resources used to support the GTSR Program, equal to Solar Charge rate associated with these resources, multiplied by the kWh delivered under the GTSR Program to Schedule E-GT customers for the month, and/or entry to reflect any subsequent true-up of the interim pool renewable expense to actual costs.

aa~~z~~) A credit or debit entry to reflect the Program Charge expense associated with the GTSR Program, excluding marketing and administrative expenses, for customers taking service under Schedule E-GT, equal to the Program Charge rate, multiplied by the kWh delivered under the program to the E-GT customers for the month, and/or entry to reflect any subsequent true-up of the Program Charge components' expense to actual costs.

~~ab~~aa) A credit or debit entry to reflect Program Charge expense associated with the GTSR Program, excluding marketing and administration expenses, for customers taking service under Schedule E-ECR, equal to the Program Charge rate, multiplied by the subscription level of the E-ECR customer in kWh, and/or entry to reflect any subsequent true-up of the Program Charge components' expense to actual costs.

(Continued)

ELECTRIC PRELIMINARY STATEMENT PART CP
ENERGY RESOURCE RECOVERY ACCOUNT

Sheet 9

CP. ENERGY RESOURCE RECOVERY ACCOUNT (ERRA) (Cont'd.)

5. ACCOUNTING PROCEDURES: (Cont'd.)

~~aeab~~) A debit or credit entry equal to expenses associated with the GTSR Program's Enhanced Community Solar (ECR) option resources that is unsubscribed.

~~adac~~) A debit or credit entry to transfer expenses from the GTSRBA for renewable resources procured to serve customers taking service under Schedule E-GT that are in excess of the E-GT program subscription pursuant to the backstop provision in Pub. Util. Code §2833(s)

The following entries reflect the transfer of costs between ERRA and the Public Policy Charge Balancing Account (PPCBA) Disadvantaged Communities Green Tariff (DAC-GT) subaccount and Community Solar Green Tariff (CS-GT) subaccount to support customers taking service under the electric rate Schedule Disadvantaged Communities Green Tariff (E-DAC-GT) and electric rate Schedule Community Solar Green Tariff (E-CS-GT) as prescribed D.18-06-027:

~~aead~~) A credit entry to reflect the net renewable resource costs and other generation-related program charges used to support the DAC-GT Program in excess of the otherwise applicable class average generation rate which will be equal to the E-GT rate premium excluding E-GT administration and marketing (A&M) costs and excluding the allowance for RF&U accounts expense, multiplied by the kWh delivered to participating customers for the month. (A corresponding debit entry is recorded in the PPCBA). Currently, all existing E-GT resources supporting the program qualify for DAC-GT. Once the subscription level for the combined E-GT and DAC-GT programs exceeds available capacity of the existing E-GT resources, dedicated DAC-GT resources will be procured to support the program and the description defining net costs supporting the program will be updated accordingly.

ELECTRIC PRELIMINARY STATEMENT PART CP
ENERGY RESOURCE RECOVERY ACCOUNT

Sheet 10

CP. ENERGY RESOURCE RECOVERY ACCOUNT (ERRA) (Cont'd.)

5. ACCOUNTING PROCEDURES: (Cont'd.)

The following entries reflect interest expense and other balance transfers from memo and balancing accounts, as authorized by the Commission:

agae) A debit/credit entry to record the transfer of the revenues financed by bundled customers related to the revenue shortfall associated with capped PCIA rates for departing load customers. A corresponding credit/debit entry is reflected in Accounting Procedure 6a below.

ahaf) a debit or credit entry equal, as appropriate, to record the transfer of amounts to or from other accounts as approved by the CPUC; and

aiag) A monthly 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 rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15 or its successor;

6. PCIA FINANCING SUBACCOUNT

The purpose of the PCIA Financing Subaccount is to track the amount financed by bundled customers related to the revenue shortfall associated with capped PCIA rates for departing load customers. PG&E shall maintain the PCIA Subaccount by making the following entries at the end of each month:

- a) A credit/debit entry to record the transfer of the revenues financed by bundled customers related to the revenue shortfall associated with capped PCIA rates for departing load customers. A corresponding debit/credit entry is reflected in Accounting Procedure 5ac above.
- b) A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts, upon approval by the CPUC.
- c) A monthly entry equal to interest on the average balance in the subaccount at the beginning of the month and the balance after the above entries, at a rate equal to one-twelfth of the rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15 or its successor.

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

AT&T	Downey & Brand	Pioneer Community Energy
Albion Power Company	East Bay Community Energy	Praxair
Alcantar & Kahl LLP	Ellison Schneider & Harris LLP	
	Energy Management Service	Redwood Coast Energy Authority
Alta Power Group, LLC	Engineers and Scientists of California	Regulatory & Cogeneration Service, Inc.
Anderson & Poole	Evaluation + Strategy for Social	SCD Energy Solutions
	Innovation	
Atlas ReFuel	GenOn Energy, Inc.	SCE
BART	Goodin, MacBride, Squeri, Schlotz &	SDG&E and SoCalGas
	Ritchie	
Barkovich & Yap, Inc.	Green Charge Networks	SPURR
P.C. CalCom Solar	Green Power Institute	San Francisco Water Power and Sewer
California Cotton Ginners & Growers Assn	Hanna & Morton	Seattle City Light
California Energy Commission	ICF	Sempra Utilities
California Public Utilities Commission	IGS Energy	Southern California Edison Company
California State Association of Counties	International Power Technology	Southern California Gas Company
Calpine	Intestate Gas Services, Inc.	Spark Energy
	Kelly Group	Sun Light & Power
Cameron-Daniel, P.C.	Ken Bohn Consulting	Sunshine Design
Casner, Steve	Keyes & Fox LLP	Tecogen, Inc.
Cenergy Power	Leviton Manufacturing Co., Inc. Linde	TerraVerde Renewable Partners
Center for Biological Diversity	Los Angeles County Integrated	Tiger Natural Gas, Inc.
	Waste Management Task Force	
Chevron Pipeline and Power	Los Angeles Dept of Water & Power	TransCanada
City of Palo Alto	MRW & Associates	Troutman Sanders LLP
	Manatt Phelps Phillips	Utility Cost Management
City of San Jose	Marin Energy Authority	Utility Power Solutions
Clean Power Research	McKenzie & Associates	Utility Specialists
Coast Economic Consulting		
Commercial Energy	Modesto Irrigation District	Verizon
County of Tehama - Department of Public	Morgan Stanley	Water and Energy Consulting Wellhead
Works	NLine Energy, Inc.	Electric Company
Crossborder Energy	NRG Solar	Western Manufactured Housing
Crown Road Energy, LLC		Communities Association (WMA)
Davis Wright Tremaine LLP	Office of Ratepayer Advocates	Yep Energy
Day Carter Murphy	OnGrid Solar	
	Pacific Gas and Electric Company	
Dept of General Services	Peninsula Clean Energy	
Don Pickett & Associates, Inc.		
Douglass & Liddell		