

PUBLIC UTILITIES COMMISSION
505 Van Ness Avenue
San Francisco CA 94102-3298



Pacific Gas & Electric Company
ELC (Corp ID 39)
Status of Advice Letter 4345G/6034E
As of January 22, 2021

Subject: Revision to Tariffs to Implement Interim Rate Relief Pursuant to Decision (D.)20-10-026

Division Assigned: Energy

Date Filed: 12-22-2020

Date to Calendar: 12-25-2020

Authorizing Documents: D2010026

Disposition:	Accepted
Effective Date:	12-22-2020

Resolution Required: No

Resolution Number: None

Commission Meeting Date: None

CPUC Contact Information:

edtariffunit@cpuc.ca.gov

AL Certificate Contact Information:

Annie Ho

(415) 973-8794

PGETariffs@pge.com

PUBLIC UTILITIES COMMISSION
505 Van Ness Avenue
San Francisco CA 94102-3298



To: Energy Company Filing Advice Letter

From: Energy Division PAL Coordinator

Subject: Your Advice Letter Filing

The Energy Division of the California Public Utilities Commission has processed your recent Advice Letter (AL) filing and is returning an AL status certificate for your records.

The AL status certificate indicates:

- Advice Letter Number
- Name of Filer
- CPUC Corporate ID number of Filer
- Subject of Filing
- Date Filed
- Disposition of Filing (Accepted, Rejected, Withdrawn, etc.)
- Effective Date of Filing
- Other Miscellaneous Information (e.g., Resolution, if applicable, etc.)

The Energy Division has made no changes to your copy of the Advice Letter Filing; please review your Advice Letter Filing with the information contained in the AL status certificate, and update your Advice Letter and tariff records accordingly.

All inquiries to the California Public Utilities Commission on the status of your Advice Letter Filing will be answered by Energy Division staff based on the information contained in the Energy Division's PAL database from which the AL status certificate is generated. If you have any questions on this matter please contact the:

Energy Division's Tariff Unit by e-mail to
edtariffunit@cpuc.ca.gov



December 22, 2020

Advice 4345-G/6034-E

(Pacific Gas and Electric Company ID U 39 M)

Public Utilities Commission of the State of California

**Subject: Revision to Tariffs to Implement Interim Rate Relief Pursuant to
Decision (D.)20-10-026**

Purpose

Pacific Gas and Electric Company (PG&E) submits this Tier 1 advice letter to revise certain electric and gas preliminary statements to make the necessary revisions in order to implement the interim rate relief authorized in Decision 20-10-026.

Background

On October 23, 2020 the California Public Utilities Commission (CPUC or Commission) issued Decision (D.) 20-10-026, which partially granted PG&E's interim rate relief request in Application (A.) 20-02-003. Ordering Paragraph (OP) 1 authorizes interim rate recovery of \$447 million over a 17 month period from December 2020 through April 2022 associated with wildfire mitigation related memorandum accounts.¹ PG&E is submitting this advice letter to revise related electric and gas preliminary statements to accommodate the recording of the interim revenues adopted by D.20-10-026.

Tariff Revisions

PG&E proposes to make the following modifications to the Accounting Procedures section of the following tariffs to accommodate the interim rate relief adopted in D.20-10-026:

Electric Preliminary Statement Part CZ – Distribution Revenue Adjustment Mechanism

A debit entry equal to one-twelfth (or amortization period approved) of the electric distribution portion of the ~~Catastrophic Events Memorandum Account (CEMA)~~ interim rate

¹ OP 1 provides, "Should PG&E begin recovery after December 2020, the end of the recovery period shall be extended commensurately."

relief ~~for costs incurred in 2016 and 2017~~, as authorized by the CPUC in D.19-04-039, D.20-10-026, or future interim rate relief Decisions as authorized by the Commission.

Electric Preliminary Statement Part HS – *Portfolio Allocation Balancing Account*

A debit entry equal to one-twelfth (or amortization period approved) of the power generation portion of the ~~Catastrophic Event Memorandum Account (CEMA)~~ interim rate relief ~~for costs incurred in 2016 and 2017~~, as authorized by the CPUC in D.19-04-039, or future interim rate relief Decisions as authorized by the Commission.

Electric Preliminary Statement Part G – *Catastrophic Event Memorandum Account*

A credit entry equal to one-twelfth (or amortization period approved) of the ~~CEMA~~ interim rate relief ~~for costs incurred in 2016 and 2017~~, as authorized by the CPUC in D.19-04-039, or future interim rate relief Decisions as authorized by the Commission.

Gas Preliminary Statement Part AC – *Catastrophic Event Memorandum Account*

A credit entry equal to one-twelfth (or amortization period approved) of the ~~CEMA~~ interim rate relief ~~for costs incurred in 2016 and 2017~~, as authorized by the CPUC in ~~Decision 19-04-039.~~²

PG&E proposes to add the following new entry to the Accounting Procedures section of the following tariffs to accommodate the interim rate relief adopted in D.20-10-026.

Electric Preliminary Statement Part FB – *Fire Hazard Prevention Memorandum Account*

A monthly credit entry equal to one-seventeenth (or amortization period approved) of the interim rate relief as authorized by the CPUC in D.20-10-026, or future interim rate relief Decisions as authorized by the Commission.

Electric Preliminary Statement Part HX – *Wildfire Mitigation Plan Memorandum Account*

A monthly credit entry equal to one-seventeenth (or amortization period approved) of the interim rate relief as authorized by the CPUC in Decision 20-10-026, or future interim rate relief Decisions as authorized by the Commission.

Electric Preliminary Statement Part HQ – *Fire Risk Reduction Memorandum Account*

A monthly credit entry equal to one-seventeenth (or amortization period approved) of the interim rate relief as authorized by the CPUC in Decision 20-10-026, or future interim rate relief Decisions as authorized by the Commission.

² Decision 19-04-039 only impacted the electric portion of CEMA.

Gas Preliminary Statement Part F – Core Fixed Cost Account

A debit entry equal to one-twelfth (or amortization period approved) of the core portion of the gas distribution portion of interim rate relief as authorized by the CPUC.

This submittal would not increase any current rate or charge, cause the withdrawal of service, or conflict with any rate schedule or rule.

Protests

*****Due to the COVID-19 pandemic and the shelter at home orders, PG&E is currently unable to receive protests or comments to this advice letter via U.S. mail or fax. Please submit protests or comments to this advice letter to EDTariffUnit@cpuc.ca.gov and PGETariffs@pge.com*****

Anyone wishing to protest this submittal may do so by letter sent via U.S. mail, facsimile or E-mail, no later than January 11, 2021, 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

Pursuant to General Order (GO) 96-B, Rule 5.1, this advice letter is submitted with a Tier 1 designation. PG&E requests that this Tier 1 advice submittal become effective upon date of submittal, which is December 22, 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 and the parties on the service list for A. 20-02-003. 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

cc: Service List A.20-02-003



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 M)

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) #: 4345-G/6034-E

Tier Designation: 1

Subject of AL: Revision to Tariffs to Implement Interim Rate Relief Pursuant to Decision (D.)20-10-026

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 #: 20-10-026

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: 12/22/20

No. of tariff sheets: 17

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: See Attachment 1

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.
48067-E	ELECTRIC PRELIMINARY STATEMENT PART CZ DISTRIBUTION REVENUE ADJUSTMENT MECHANISM Sheet 4	47139-E
48068-E	ELECTRIC PRELIMINARY STATEMENT PART FB FIRE HAZARD PREVENTION MEMORANDUM ACCOUNT Sheet 1	35452-E
48069-E	ELECTRIC PRELIMINARY STATEMENT PART G CATASTROPHIC EVENT MEMORANDUM ACCOUNT Sheet 2	44455-E
48070-E	ELECTRIC PRELIMINARY STATEMENT PART HQ FIRE RISK MITIGATION MEMORANDUM ACCOUNT (FRMMA) Sheet 1	43314-E
48071-E	ELECTRIC PRELIMINARY STATEMENT PART HS PORTFOLIO ALLOCATION BALANCING ACCOUNT (PABA) Sheet 3	47859-E
48072-E	ELECTRIC PRELIMINARY STATEMENT PART HX WILDFIRE MITIGATION PLAN MEMORANDUM ACCOUNT (WMPMA) Sheet 1	44450-E*
48073-E	ELECTRIC TABLE OF CONTENTS Sheet 1	48063-E
48074-E	ELECTRIC TABLE OF CONTENTS Sheet 11	47618-E
48075-E	ELECTRIC TABLE OF CONTENTS Sheet 13	47864-E
48076-E	ELECTRIC TABLE OF CONTENTS Sheet 16	47626-E
48077-E	ELECTRIC TABLE OF CONTENTS Sheet 17	48065-E

Cal P.U.C. Sheet No.	Title of Sheet	Cancelling Cal P.U.C. Sheet No.
36665-G	GAS PRELIMINARY STATEMENT PART AC CATASTROPHIC EVENT MEMORANDUM ACCOUNT Sheet 2	35066-G
36666-G	GAS PRELIMINARY STATEMENT PART F CORE FIXED COST ACCOUNT Sheet 2	36651-G
36667-G	GAS PRELIMINARY STATEMENT PART F CORE FIXED COST ACCOUNT Sheet 3	36652-G
36668-G	GAS TABLE OF CONTENTS Sheet 1	36661-G
36669-G	GAS TABLE OF CONTENTS Sheet 4	36662-G
36670-G	GAS TABLE OF CONTENTS Sheet 5	36663-G



ELECTRIC PRELIMINARY STATEMENT PART CZ
DISTRIBUTION REVENUE ADJUSTMENT MECHANISM

Sheet 4

CZ. DISTRIBUTION REVENUE ADJUSTMENT MECHANISM (DRAM) (Cont'd.)

5. ACCOUNTING PROCEDURES: (Cont'd.)

aa. A debit entry equal to the billed revenue for Schedule LS-1 decorative street light conversion to LED lights.

bb. A debit entry to record one-twelfth of the authorized annual revenue requirement, for the Transportation Electrification Balancing Account subaccounts associated with (1) the Charge Smart and Save Program, authorized in Decision (D.)16-12-065, (2) four Priority Review Projects and one evaluation expense subaccount, authorized in D.18-01-024, (3) the Direct Current Fast Charger (Fast Charge) Make-Ready Program, the Medium and Heavy-Duty Vehicle Charging (Fleet Ready) Program, and Program Evaluation expenditures approved in D.18-05-040, (4) the Empower Electric Vehicle Charger Incentive and Education Program, authorized in D.19-09-006, and (5) the EV Charge Parks and EV Charge Schools Pilot Programs, authorized in D.19-11-01

(D)
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(D)

cc. A debit entry equal to one-twelfth (or amortization period approved) of the electric distribution portion of the interim rate relief as authorized by the CPUC in D.19-04-039, D.20-10-026, or future interim rate relief Decisions as authorized by the Commission.

(T)
|
(T)

dd. 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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(N)



U 39

**Pacific Gas and
Electric Company®**

San Francisco, California

	Revised	Cal. P.U.C. Sheet No.	48068-E
Cancelling	Revised	Cal. P.U.C. Sheet No.	35452-E

ELECTRIC PRELIMINARY STATEMENT PART FB
FIRE HAZARD PREVENTION MEMORANDUM ACCOUNT

Sheet 1

1. **PURPOSE:** The purpose of the FHPMA is to track and record costs associated with the implementation of regulations and requirements adopted in Rulemaking 08-11-005, Rulemaking 15-05-006, and any subsequent proceedings that have not been previously authorized for recovery in PG&E's General Rate Case (GRC) or any other regulatory proceedings.
2. **APPLICABILITY:** The FHPMA shall apply to all customer classes, except for those specifically excluded by the Commission.
3. **REVISION DATE:** The disposition of this account shall be addressed in a separate application or in PG&E's GRC application after the close of Rulemaking 15-05-006 or subsequent successor proceedings.
4. **FHPMA RATES:** The FHPMA does not have a rate component.
5. **ACCOUNTING PROCEDURE:** PG&E shall make the following entries to the FHPMA:
 - a. A monthly debit entry equal to PG&E's expenses associated with the implementation of fire hazard prevention measures adopted in Rulemaking 08-11-005, Rulemaking 15-05-006, and any subsequent proceedings governed by GO 95;
 - b. A monthly debit entry equal to PG&E's expenses associated with the implementation of fire hazard prevention measures adopted in Rulemaking 08-11-005, Rulemaking 15-05-006, and any subsequent proceedings governed by GO 165;
 - c. A monthly debit entry equal to PG&E's expenses associated with any other implementation of regulations and requirements adopted by the Commission in Rulemaking 08-11-005, Rulemaking 15-05-006, and any subsequent proceedings;
 - d. A credit entry to transfer the balance plus interest in this FHPMA to other accounts for future rate recovery, as authorized by the CPUC in Rulemaking 08-11-005, Rulemaking 15-05-006, and any subsequent proceedings; (T)
 - e. A monthly credit entry equal to one-seventeenth (or amortization period approved) of the interim rate relief as authorized by the CPUC in Decision 20-10-026, or future interim rate relief Decisions as authorized by the Commission; and (N)
| (N)
 - f. A monthly debit entry equal to interest on the average balance in the FHPMA at the beginning of the month and the balance at the end of the month, at a rate equal to one-twelfth the interest rate on a three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15, or its successor. (T)

Advice 6034-E
Decision 20-10-026

Issued by
Robert S. Kenney
Vice President, Regulatory Affairs

Submitted	December 22, 2020
Effective	December 22, 2020
Resolution	



**ELECTRIC PRELIMINARY STATEMENT PART G
CATASTROPHIC EVENT MEMORANDUM ACCOUNT**

Sheet 2

G. CATASTROPHIC EVENT MEMORANDUM ACCOUNT (CEMA) (Cont'd.)

4. ACCOUNTING PROCEDURE: (Cont'd.)

b. (Cont'd.)

- 3) the return on the appropriate allowance for working capital using calculations last adopted by the CPUC for the Electric Department, and the return in G.4.b.2 above; plus
- 4) the return on net cost of removal of facilities required as a result of the disaster and related events, using the rate of return in G.4.b.2 above; less
- 5) the return on the average of beginning and end-of-month accumulated depreciation, and on average accumulated net deferred taxes on income resulting from the normalization of federal tax depreciation, using the rate of return in G.4.b.2 above.

- c. A debit entry equal to federal and state taxes based on income associated with item G.4.b above, calculated at marginal tax rates currently in effect. This will include all applicable statutory adjustments.

For federal and state taxes, this will conform to normalization requirements as applicable. Interest cost will be at the percentage of net investment last adopted by the CPUC with respect to PG&E.

- d. A credit entry to transfer all or a portion of the balance in this CEMA to other adjustment clauses for future rate recovery, as may be approved by the CPUC.

(D)

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(D)

- e. A credit entry equal to one-twelfth (or amortization period approved) of the interim rate relief as authorized by the CPUC in Decision 19-04-039 or future interim rate relief Decisions as authorized by the Commission.

(T)

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(T)

- f. An entry equal to interest on the average balance in the account at the beginning of the month and the balance after the entries from G.4.a through G.4.c above, 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, G.13, or its successor.

(N)

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(N)

Entries in items G.4.a and G.4.b above, shall be made net of the appropriate insurance proceeds. Items G.4.a, G.4.b, and the appropriate determinants of item G.4.c above, in any month, shall be pro-rated to reflect the latest jurisdictional allocation factors.

5. FINANCIAL REPORTING: PG&E may, at its discretion, record the balance in the CEMA as a deferred debit on its balance sheet with entries to the appropriate income statement accounts, as necessary.



ELECTRIC PRELIMINARY STATEMENT PART HQ
FIRE RISK MITIGATION MEMORANDUM ACCOUNT (FRMMA)

Sheet 1

HQ. Fire Risk Mitigation Memorandum Account (FRMMA)

1. **PURPOSE:** The purpose of the Fire Risk Mitigation Memorandum Account (FRMMA) is to record, pursuant to Senate Bill (SB) 901 (Public Utilities Code Section 8386 (j)), incremental costs of fire risk mitigation work that is not otherwise recovered in PG&E's adopted revenue requirements. Such costs shall include, but are not limited to, expense and capital expenditures for: advanced system hardening and resiliency; expanded automation and protection; improved wildfire detection; enhanced event response capacity, and vegetation management activities. Costs recorded to the FRMMA will not include costs approved for recovery in PG&E General Rate Cases (GRCs) or recovered through PG&E's Catastrophic Event Memorandum Account (CEMA), Fire Hazard Prevention Memorandum Account (FHPMA) or other cost recovery mechanisms including the memorandum account approved as part of PG&E's annual Wildfire Mitigation Plan, as set forth in SB 901 (Public Utilities Code Section 8386 (e)).
2. **APPLICABILITY:** The FRMMA applies to all customer classes, except for those specifically excluded by the Commission.
3. **REVISION DATE:** Disposition of the balance in this account will be established by a Commission decision through a subsequent application or through other appropriate filing as otherwise authorized by the Commission.
4. **RATES:** The FRMMA does not have a rate component.
5. **ACCOUNTING PROCEDURE:** PG&E shall maintain the FRMMA by making entries to this account at the end of each month, or as applicable, as follows (these amounts will exclude costs that have already been authorized in PG&E GRCs or recorded in PG&E's CEMA, FHPMA or other cost recovery mechanisms):
 - a. A debit entry equal to the expenses incurred related to fire risk mitigation work.
 - b. A debit or credit entry equal to the revenue requirement based on the recorded capital costs, net of RF&U, associated with the incremental costs of plant related to fire risk mitigation work. Capital revenue requirements include depreciation expense, return on investment, federal and state income taxes, and property taxes associated with the costs of installed equipment.
 - c. A credit entry to transfer all or a portion of the balance in this FRMMA to other adjustment clauses for future rate recovery, as may be approved by the CPUC.
 - d. A monthly credit entry equal to one-seventeenth (or amortization period approved) of the interim rate relief as authorized by the CPUC in Decision 20-10-026, or future interim rate relief Decisions as authorized by the Commission. (N)
|
(N)
 - e. An entry equal to the interest on the average of the balance in the account at the beginning of the month and the balance in the 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. (T)

(Continued)

Advice	6034-E	Issued by	Submitted	December 22, 2020
Decision	20-10-026	Robert S. Kenney	Effective	December 22, 2020
		Vice President, Regulatory Affairs	Resolution	



ELECTRIC PRELIMINARY STATEMENT PART HS
PORTFOLIO ALLOCATION BALANCING ACCOUNT (PABA)

Sheet 3

HS. PORTFOLIO ALLOCATION BALANCING ACCOUNT (PABA)

5. ACCOUNTING PROCEDURES: (Cont'd.)

Retained RPS and RA Value Entries:

- h. A credit entry equal to the Retained RPS Value, determined using the most current Commission-adopted RPS Adder multiplied by Actual Retained RPS quantities. A corresponding debit entry equal to the Retained RPS Value is recorded in ERRA.
- i. A debit or credit entry to true-up the Retained RPS Value, determined using the Forecast RPS Adder to the Actual Retained RPS Value using the Final RPS Adder. A corresponding credit or debit entry equal to the true-up of the Retained RPS Value is recorded in ERRA.

Retained RPS and RA Value Entries:

- j. A credit entry equal to the Retained RA Value, determined using the most current Commission-adopted RA Adder, multiplied by the Actual Retained RA quantities. A corresponding debit entry equal to the Retained RA Value is recorded in ERRA.
- k. A debit or credit entry to true-up the Retained RA Value, determined using the Forecast RA Adder to the Retained RA Value using the Final RA Adder. A corresponding credit or debit entry equal to the true-up of the Retained RA Value is recorded in ERRA.

Utility-Owned Generation Related Entries:

- l. A debit entry equal to one-twelfth of the electric generation portion of revenue requirement associated with the CPUC authorized pension contribution amount,
- m. A debit entry equal to the annual authorized revenue requirements associated with PG&E's owned generation divided by twelve, excluding PCIA-eligible UOG resource costs that have been procured by the Central Procurement Entity (CPE) for recovery through the New System Generation Charge (NSGC) and recorded to the Centralized Local Procurement Subaccount (CLPSA) of the New System Generation Balancing Account (NSGBA).
- n. A debit or credit entry, as appropriate, to record ESA costs associated with PCIA eligible generation resources portfolio/ procurement activity (which is embedded in the annual authorized revenue requirements associated with PG&E's owned generation).
- o. A debit or credit entry, as appropriate, to record the gain or loss on the sale of an electric generation non-depreciable asset, as approved by the CPUC.
- p. A debit entry equal to one-twelfth of the annual authorized revenue requirement for the Diablo Canyon Power Plant Employee Retention Program (see corresponding entry in the Employee Retention Subaccount of the Diablo Canyon Retirement Balancing Account (DCRBA) per Preliminary Statement HK, 5b.1).
- q. A debit entry equal to one-twelfth of the annual authorized revenue requirement for the Diablo Canyon Power Plant license renewal costs.
- r. A debit entry equal to one-twelfth (or amortization period approved) of the power generation portion of the interim rate relief as authorized by the CPUC in D.19-04-039, or future interim rate relief Decisions as authorized by the Commission.

(T)
(T)

(Continued)

Advice 6034-E
Decision 20-10-026

Issued by
Robert S. Kenney
Vice President, Regulatory Affairs

Submitted December 22, 2020
Effective December 22, 2020
Resolution



ELECTRIC PRELIMINARY STATEMENT PART HX
WILDFIRE MITIGATION PLAN MEMORANDUM ACCOUNT (WMPMA)

Sheet 1

HX. Wildfire Mitigation Plan Memorandum Account (WMPMA)

1. **PURPOSE:** The purpose of the Wildfire Mitigation Plan Memorandum Account (WMPMA) is to record, pursuant to Senate Bill (SB) 901 (Public Utilities Code Section 8386.4 (a)) and the Wildfire Mitigation Plan (also known as the Wildfire Safety Plan) approved by the Commission, incremental costs incurred to implement an approved wildfire mitigation plan that are not otherwise recovered in PG&E's adopted revenue requirements. Such costs may include expense and capital expenditures for activities including but not limited to: operational practices, inspection programs, system hardening, enhanced vegetation management, enhanced situational awareness, public safety power shutoffs, and alternative technologies. Costs recorded to the WMPMA will not include costs approved for recovery in PG&E General Rate Cases (GRCs) or recovered through PG&E's Catastrophic Event Memorandum Account (CEMA), Fire Hazard Prevention Memorandum Account (FHPMA), Fire Risk Mitigation Memorandum Account (FRMMA), or other cost recovery mechanisms.
2. **APPLICABILITY:** The WMPMA applies to all customer classes, except for those specifically excluded by the Commission.
3. **REVISION DATE:** Disposition of the balance in this account will be established by a Commission decision through a GRC application or through other appropriate filing as otherwise authorized by the Commission.
4. **RATES:** The WMPMA does not have a rate component.
5. **ACCOUNTING PROCEDURE:** PG&E shall maintain the WMPMA by making entries to this account at the end of each month, or as applicable, as follows:
 - a. A debit entry equal to the expenses, net of RF&U, incurred related to implementation of an approved wildfire mitigation plan.
 - b. A debit or credit entry equal to the revenue requirement based on the recorded capital costs, net of RF&U, associated with the incremental costs of plant related to wildfire reduction work. Capital revenue requirements include depreciation expense, return on investment, federal and state income taxes, and property taxes associated with the costs of installed equipment.
 - c. A credit entry to transfer all or a portion of the balance in this WMPMA to other adjustment clauses for future rate recovery, as may be approved by the CPUC.
 - d. A monthly credit entry equal to one-seventeenth (or amortization period approved) of the interim rate relief as authorized by the CPUC in Decision 20-10-026, or future interim rate relief Decisions as authorized by the Commission. (N)
|
(N)
 - e. An entry equal to the interest on the average of the balance in the account at the beginning of the month and the balance in the 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. (T)



ELECTRIC TABLE OF CONTENTS

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Decision 20-10-026

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Sheet 13

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**GAS PRELIMINARY STATEMENT PART AC
CATASTROPHIC EVENT MEMORANDUM ACCOUNT**

Sheet 2

AC. CATASTROPHIC EVENT MEMORANDUM ACCOUNT (CEMA): (Cont'd.)

4. ACCOUNTING PROCEDURE: (Cont'd.)

b. (Cont'd.)

- (3) the return on the appropriate allowance for working capital using calculations last adopted by the CPUC for the Gas Department, and the return in AC.4.b.2 above; plus
- (4) the return on net cost of removal of facilities required as a result of the disaster and related events, using the rate of return in AC.4.b.2 above; less
- (5) the return on the average of beginning and end-of-month accumulated depreciation, and on average accumulated net deferred taxes on income resulting from the normalization of federal tax depreciation, using the rate of return in AC.4.b.2 above.

- c. A debit entry equal to federal and state taxes based on income associated with item AC.4.b above, calculated at marginal tax rates currently in effect. This will include all applicable statutory adjustments.

For federal and state taxes, this will conform to normalization requirements as applicable. Interest cost will be at the percentage of net investment last adopted by the CPUC with respect to PG&E.

- d. A credit entry to transfer all or a portion of the balance in this CEMA to other adjustment clauses for future rate recovery, as may be approved by the CPUC.

(D)
|
(D)

- e. A credit entry equal to one-twelfth (or amortization period approved) of the interim rate relief as authorized by the CPUC.

(T)
(T)

- f. An entry equal to interest on the average balance in the account at the beginning of the month and the balance after the entries from AC.4.a through AC.4.c above, 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, G.13, or its successor.

(N)
|
(N)

Entries in items AC.4.a and AC.4.b above, shall be made net of the appropriate insurance proceeds.

5. FINANCIAL REPORTING: PG&E may, at its discretion, record the balance in the CEMA as a deferred debit on its balance sheet with entries to the appropriate income statement accounts, as necessary.



**GAS PRELIMINARY STATEMENT PART F
CORE FIXED COST ACCOUNT**

Sheet 2

F. Core Fixed Cost Account (CFCA) (Cont'd.)

6. ACCOUNTING PROCEDURE: (Cont'd.)

a. Distribution Cost Subaccount

The following entries will be made to this subaccount at the end of each month, or as applicable, excluding an allowance for Revenue Fees and Uncollectible (RF&U) account expense:

- 1) a credit entry equal to California Alternate Rates for Energy (CARE) shortfall resulting from core commercial deliveries under Schedule G-CARE, and customer charges under Schedule GL1-NGV;
- 2) a debit entry equal to one-twelfth of the core portion of the authorized GRC distribution base revenue amount (with credits and adjustments);
- 3) a credit entry equal to the revenue from the CFCA – Distribution Cost rate component;
- 4) a debit entry equal to one-twelfth of the revenue requirement associated with depreciation and decommissioning of the Los Medanos and Pleasant Creek facilities adopted in PG&E's GT&S rate case that is allocated on a core distribution basis;
- 5) a credit entry, as appropriate, to record the rebates paid to customers associated with the 2006 Winter Gas Savings Program, which has corresponding entries in the Winter Gas Savings Program Transportation Subaccount of the CFCA and Winter Gas Savings Program Procurement Subaccount of the Purchased Gas Account;
- 6) a debit entry equal to one-twelfth of the gas core portion of the ClimateSmart Administrative and Marketing revenue requirement, (see corresponding credit entry in the Administrative and Marketing Subaccount of the ClimateSmart Balancing Account);
- 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;
- 8) a debit or credit entry equal to any expense adopted by the CPUC as a cost to be recovered in this subaccount;
- 9) an entry equal to the core portion of the gain or loss on the sale of a gas distribution non-depreciable asset, as approved by the Commission;
- 10) a credit entry equal to the amount of employee transfer fees allocated to PG&E's core gas ratepayers. The core portion is based on the "Distribution Base Revenue Requirement" factor from PG&E's Preliminary Statement Part C.3.a in effect at the time of the payment; (T)
- 11) A debit entry equal to one-twelfth (or amortization period approved) of the core portion of the gas distribution portion of interim rate relief as authorized by the CPUC; and (N)
(N)

(Continued)

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**GAS PRELIMINARY STATEMENT PART F
CORE FIXED COST ACCOUNT**

Sheet 3

6. ACCOUNTING PROCEDURE: (Cont'd.)

a. Distribution Cost Subaccount (Cont'd)

- 12) 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 above entries, 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)

b. Core Cost Subaccount

The following entries will be made to this subaccount at the end of each month, or as applicable, excluding an allowance for RF&U:

- 1) a credit entry equal to the revenue from the CFCA – Core Cost rate component;
- 2) a credit entry equal to the revenue from the local transmission rate component from core deliveries during the month;
- 3) a credit entry equal to the revenue from the core local transmission, core backbone, and core storage GT&S Late Implementation Amortization rate components;
- 4) a credit entry equal to the incidental negotiated storage revenues allocated to core customers;
- 5) a debit entry equal to the core portion of intervenor compensation payments authorized by the CPUC, recorded during the month;
- 6) a debit entry equal to one-twelfth of the core portion of the authorized local transmission revenue requirement,
- 7) a debit entry equal to one-twelfth of the core portion of the revenue requirement associated with depreciation and decommissioning of the Los Medanos and Pleasant Creek facilities adopted in PG&E's GT&S rate case that is allocated on an equal cents per therm basis;
- 8) 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;
- 9) 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;
- 10) a debit or credit entry equal to any amounts authorized by the CPUC to be recorded in this subaccount;
- 11) 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;
- 12) 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;
- 13) 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;
- 14) an entry equal to the core portion of the transportation revenue for deliveries during the month under gas rate schedule G-LNG. The distribution between core and noncore is the "equal distribution based on all transportation volumes" allocator as specified in Preliminary Statement Part C.3;

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Attachment 2

Redline Tariffs



GAS PRELIMINARY STATEMENT PART AC
CATASTROPHIC EVENT MEMORANDUM ACCOUNT

Sheet 2

AC. CATASTROPHIC EVENT MEMORANDUM ACCOUNT (CEMA): (Cont'd.)

4. ACCOUNTING PROCEDURE: (Cont'd.)

b. (Cont'd.)

- (3) the return on the appropriate allowance for working capital using calculations last adopted by the CPUC for the Gas Department, and the return in AC.4.b.2 above; plus
- (4) the return on net cost of removal of facilities required as a result of the disaster and related events, using the rate of return in AC.4.b.2 above; less
- (5) the return on the average of beginning and end-of-month accumulated depreciation, and on average accumulated net deferred taxes on income resulting from the normalization of federal tax depreciation, using the rate of return in AC.4.b.2 above.

- c. A debit entry equal to federal and state taxes based on income associated with item AC.4.b above, calculated at marginal tax rates currently in effect. This will include all applicable statutory adjustments.

For federal and state taxes, this will conform to normalization requirements as applicable. Interest cost will be at the percentage of net investment last adopted by the CPUC with respect to PG&E.

- d. A credit entry to transfer all or a portion of the balance in this CEMA to other adjustment clauses for future rate recovery, as may be approved by the CPUC.

~~e. An entry equal to interest on the average balance in the account at the beginning of the month and the balance after the entries from AC.4.a through AC.4.c above, 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, G.13, or its successor.~~

~~f.e. A credit entry equal to one-twelfth (or amortization period approved) of the CEMA interim rate relief for costs incurred in 2016 and 2017, as authorized by the CPUC in Decision 19-04-029 on April 25, 2019.~~

f. An entry equal to interest on the average balance in the account at the beginning of the month and the balance after the entries from AC.4.a through AC.4.c above, 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, G.13, or its successor.

Entries in items AC.4.a and AC.4.b above, shall be made net of the appropriate insurance proceeds.

5. FINANCIAL REPORTING: PG&E may, at its discretion, record the balance in the CEMA as a deferred debit on its balance sheet with entries to the appropriate income statement accounts, as necessary.



**GAS PRELIMINARY STATEMENT PART F
CORE FIXED COST ACCOUNT**

Sheet 2

F. Core Fixed Cost Account (CFCA) (Cont'd.)

6. ACCOUNTING PROCEDURE: (Cont'd.)

a. Distribution Cost Subaccount

The following entries will be made to this subaccount at the end of each month, or as applicable, excluding an allowance for Revenue Fees and Uncollectible (RF&U) account expense:

- 1) a credit entry equal to California Alternate Rates for Energy (CARE) shortfall resulting from core commercial deliveries under Schedule G-CARE, and customer charges under Schedule GL1-NGV;
- 2) a debit entry equal to one-twelfth of the core portion of the authorized GRC distribution base revenue amount (with credits and adjustments);
- 3) a credit entry equal to the revenue from the CFCA – Distribution Cost rate component;
- 4) a debit entry equal to one-twelfth of the revenue requirement associated with depreciation and decommissioning of the Los Medanos and Pleasant Creek facilities adopted in PG&E's GT&S rate case that is allocated on a core distribution basis;
- 5) a credit entry, as appropriate, to record the rebates paid to customers associated with the 2006 Winter Gas Savings Program, which has corresponding entries in the Winter Gas Savings Program Transportation Subaccount of the CFCA and Winter Gas Savings Program Procurement Subaccount of the Purchased Gas Account;
- 6) a debit entry equal to one-twelfth of the gas core portion of the ClimateSmart Administrative and Marketing revenue requirement, (see corresponding credit entry in the Administrative and Marketing Subaccount of the ClimateSmart Balancing Account);
- 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;
- 8) a debit or credit entry equal to any expense adopted by the CPUC as a cost to be recovered in this subaccount;
- 9) an entry equal to the core portion of the gain or loss on the sale of a gas distribution non-depreciable asset, as approved by the Commission;
- 10) a credit entry equal to the amount of employee transfer fees allocated to PG&E's core gas ratepayers. The core portion is based on the "Distribution Base Revenue Requirement" factor from PG&E's Preliminary Statement Part C.3.a in effect at the time of the payment; ~~and~~

~~10)~~11) A debit entry equal to one-twelfth (or amortization period approved) of the core portion of the gas distribution portion of interim rate relief as authorized by the CPUC; and

(Continued)

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Submitted
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December 22, 2020
December 22, 2020



U 39

**Pacific Gas and
Electric Company®**

San Francisco, California

Revised
Cancelling RevisedCal. P.U.C. Sheet No. 35338-G
Cal. P.U.C. Sheet No. 33816-G**GAS PRELIMINARY STATEMENT PART F
CORE FIXED COST ACCOUNT**

Sheet 3

6. ACCOUNTING PROCEDURE: (Cont'd.)

a. Distribution Cost Subaccount (Cont'd)

~~14~~12) 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 above entries, 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.

b. Core Cost Subaccount

The following entries will be made to this subaccount at the end of each month, or as applicable, excluding an allowance for RF&U:

- 1) a credit entry equal to the revenue from the CFCA – Core Cost rate component;
- 2) a credit entry equal to the revenue from the local transmission rate component from core deliveries during the month;
- 3) a credit entry equal to the revenue from the core local transmission, core backbone, and core storage GT&S Late Implementation Amortization rate components;
- 4) a credit entry equal to the incidental negotiated storage revenues allocated to core customers;
- 5) a debit entry equal to the core portion of intervenor compensation payments authorized by the CPUC, recorded during the month;
- 6) a debit entry equal to one-twelfth of the core portion of the authorized local transmission revenue requirement,
- 7) a debit entry equal to one-twelfth of the core portion of the revenue requirement associated with depreciation and decommissioning of the Los Medanos and Pleasant Creek facilities adopted in PG&E's GT&S rate case that is allocated on an equal cents per therm basis;
- 8) 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;
- 9) 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;
- 10) a debit or credit entry equal to any amounts authorized by the CPUC to be recorded in this subaccount;
- 11) 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;
- 12) 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;
- 13) 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;
- 14) an entry equal to the core portion of the transportation revenue for deliveries during the month under gas rate schedule G-LNG. The distribution between core and noncore is the "equal distribution based on all transportation volumes" allocator as specified in Preliminary Statement Part C.3;

(Continued)

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ELECTRIC PRELIMINARY STATEMENT PART CZ
DISTRIBUTION REVENUE ADJUSTMENT MECHANISM

Sheet 4

CZ. DISTRIBUTION REVENUE ADJUSTMENT MECHANISM (DRAM) (Cont'd.)

5. ACCOUNTING PROCEDURES: (Cont'd.)

- aa. A debit entry equal to the billed revenue for Schedule LS-1 decorative street light conversion to LED lights.
- bb. A debit entry to record one-twelfth of the authorized annual revenue requirement, for the Transportation Electrification Balancing Account subaccounts associated with (1) the Charge Smart and Save Program, authorized in Decision (D.)16-12-065, (2) four Priority Review Projects and one evaluation expense subaccount, authorized in D.18-01-024, (3) the Direct Current Fast Charger (Fast Charge) Make-Ready Program, the Medium and Heavy-Duty Vehicle Charging (Fleet Ready) Program, and Program Evaluation expenditures approved in D.18-05-040, (4) the Empower Electric Vehicle Charger Incentive and Education Program, authorized in D.19-09-006, and (5) the EV Charge Parks and EV Charge Schools Pilot Programs, authorized in D.19-11-017.

(D)

(D)

~~cc. 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.~~

(T)

~~ddcc. A debit entry equal to one-twelfth (or amortization period approved) of the electric distribution portion of the Catastrophic Event Memorandum Account (CEMA) interim rate relief for costs incurred in 2016 and 2017, as authorized by the CPUC in Decision D.19-04-039, D.20-10-026, or future interim rate relief Decisions as authorized by the Commission on April 25, 2019.~~

(T)

dd. 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.



**ELECTRIC PRELIMINARY STATEMENT PART FB
FIRE HAZARD PREVENTION MEMORANDUM ACCOUNT**

Sheet 1

1. PURPOSE: The purpose of the FHPMA is to track and record costs associated with the implementation of regulations and requirements adopted in Rulemaking 08-11-005, Rulemaking 15-05-006, and any subsequent proceedings that have not been previously authorized for recovery in PG&E's General Rate Case (GRC) or any other regulatory proceedings. (N)

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

3. REVISION DATE: The disposition of this account shall be addressed in a separate application or in PG&E's GRC application after the close of Rulemaking 15-05-006 or subsequent successor proceedings. (N)

4. FHPMA RATES: The FHPMA does not have a rate component.

5. ACCOUNTING PROCEDURE: PG&E shall make the following entries to the FHPMA:
 - a. A monthly debit entry equal to PG&E's expenses associated with the implementation of fire hazard prevention measures adopted in Rulemaking 08-11-005, Rulemaking 15-05-006, and any subsequent proceedings governed by GO 95; (N)
 - b. A monthly debit entry equal to PG&E's expenses associated with the implementation of fire hazard prevention measures adopted in Rulemaking 08-11-005, Rulemaking 15-05-006, and any subsequent proceedings governed by GO 165; (N)
 - c. A monthly debit entry equal to PG&E's expenses associated with any other implementation of regulations and requirements adopted by the Commission in Rulemaking 08-11-005, Rulemaking 15-05-006, and any subsequent proceedings; (N)
 - d. A credit entry to transfer the balance plus interest in this FHPMA to other accounts for future rate recovery, as authorized by the CPUC in Rulemaking 08-11-005, Rulemaking 15-05-006, and any subsequent proceedings; ~~and~~ (N)
 - e. A monthly credit entry equal to one-seventeenth (or amortization period approved) of the interim rate relief as authorized by the CPUC in Decision 20-10-026, or future interim rate relief Decisions as authorized by the Commission; and
 - ef. A monthly debit entry equal to interest on the average balance in the FHPMA at the beginning of the month and the balance at the end of the month, at a rate equal to one-twelfth the interest rate on a three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15, or its successor.



**ELECTRIC PRELIMINARY STATEMENT PART G
CATASTROPHIC EVENT MEMORANDUM ACCOUNT**

Sheet 2

G. CATASTROPHIC EVENT MEMORANDUM ACCOUNT (CEMA) (Cont'd.)

4. ACCOUNTING PROCEDURE: (Cont'd.)

b. (Cont'd.)

- 3) the return on the appropriate allowance for working capital using calculations last adopted by the CPUC for the Electric Department, and the return in G.4.b.2 above; plus
- 4) the return on net cost of removal of facilities required as a result of the disaster and related events, using the rate of return in G.4.b.2 above; less
- 5) the return on the average of beginning and end-of-month accumulated depreciation, and on average accumulated net deferred taxes on income resulting from the normalization of federal tax depreciation, using the rate of return in G.4.b.2 above.

- c. A debit entry equal to federal and state taxes based on income associated with item G.4.b above, calculated at marginal tax rates currently in effect. This will include all applicable statutory adjustments.

For federal and state taxes, this will conform to normalization requirements as applicable. Interest cost will be at the percentage of net investment last adopted by the CPUC with respect to PG&E.

- d. A credit entry to transfer all or a portion of the balance in this CEMA to other adjustment clauses for future rate recovery, as may be approved by the CPUC.

~~e. An entry equal to interest on the average balance in the account at the beginning of the month and the balance after the entries from G.4.a through G.4.c above, 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, G.13, or its successor.~~

~~f.e~~ A credit entry equal to one-twelfth (or amortization period approved) of the ~~CEMA~~ interim rate relief ~~for costs incurred in 2016 and 2017~~, as authorized by the CPUC in Decision 19-04-039, ~~D.20-10-026~~, or future interim rate relief Decisions as authorized by the Commission on April 25, 2019.

(N)
I
(N)

f. An entry equal to interest on the average balance in the account at the beginning of the month and the balance after the entries from G.4.a through G.4.c above, 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, G.13, or its successor.

Entries in items G.4.a and G.4.b above, shall be made net of the appropriate insurance proceeds. Items G.4.a, G.4.b, and the appropriate determinants of item G.4.c above, in any month, shall be pro-rated to reflect the latest jurisdictional allocation factors.

5. FINANCIAL REPORTING: PG&E may, at its discretion, record the balance in the CEMA as a deferred debit on its balance sheet with entries to the appropriate income statement accounts, as necessary.



ELECTRIC PRELIMINARY STATEMENT PART HQ
FIRE RISK MITIGATION MEMORANDUM ACCOUNT (FRMMA)

Sheet 1

(N)
(N)

HQ. Fire Risk Mitigation Memorandum Account (FRMMA)

1. **PURPOSE:** The purpose of the Fire Risk Mitigation Memorandum Account (FRMMA) is to record, pursuant to Senate Bill (SB) 901 (Public Utilities Code Section 8386 (j)), incremental costs of fire risk mitigation work that is not otherwise recovered in PG&E's adopted revenue requirements. Such costs shall include, but are not limited to, expense and capital expenditures for: advanced system hardening and resiliency; expanded automation and protection; improved wildfire detection; enhanced event response capacity, and vegetation management activities. Costs recorded to the FRMMA will not include costs approved for recovery in PG&E General Rate Cases (GRCs) or recovered through PG&E's Catastrophic Event Memorandum Account (CEMA), Fire Hazard Prevention Memorandum Account (FHPMA) or other cost recovery mechanisms including the memorandum account approved as part of PG&E's annual Wildfire Mitigation Plan, as set forth in SB 901 (Public Utilities Code Section 8386 (e)).
2. **APPLICABILITY:** The FRMMA applies to all customer classes, except for those specifically excluded by the Commission.
3. **REVISION DATE:** Disposition of the balance in this account will be established by a Commission decision through a subsequent application or through other appropriate filing as otherwise authorized by the Commission.
4. **RATES:** The FRMMA does not have a rate component.
5. **ACCOUNTING PROCEDURE:** PG&E shall maintain the FRMMA by making entries to this account at the end of each month, or as applicable, as follows (these amounts will exclude costs that have already been authorized in PG&E GRCs or recorded in PG&E's CEMA, FHPMA or other cost recovery mechanisms):
 - a. A debit entry equal to the expenses incurred related to fire risk mitigation work.
 - b. A debit or credit entry equal to the revenue requirement based on the recorded capital costs, net of RF&U, associated with the incremental costs of plant related to fire risk mitigation work. Capital revenue requirements include depreciation expense, return on investment, federal and state income taxes, and property taxes associated with the costs of installed equipment.
 - c. A credit entry to transfer all or a portion of the balance in this FRMMA to other adjustment clauses for future rate recovery, as may be approved by the CPUC.
 - d. A monthly credit entry equal to one-seventeenth (or amortization period approved) of the interim rate relief as authorized by the CPUC in Decision 20-10-026, or future interim rate relief Decisions as authorized by the Commission.
 - ~~d-e~~ An entry equal to the interest on the average of the balance in the account at the beginning of the month and the balance in the 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.

(Continued)

Advice
Decision

Issued by
Robert S. Kenney
Vice President, Regulatory Affairs

Submitted
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Resolution

December 22, 2020
December 22, 2020



ELECTRIC PRELIMINARY STATEMENT PART HS
PORTFOLIO ALLOCATION BALANCING ACCOUNT (PABA)

Sheet 3

HS. PORTFOLIO ALLOCATION BALANCING ACCOUNT (PABA)

5. ACCOUNTING PROCEDURES: (Cont'd.)

Retained RPS and RA Value Entries:

- h. A credit entry equal to the Retained RPS Value, determined using the most current Commission-adopted RPS Adder multiplied by Actual Retained RPS quantities. A corresponding debit entry equal to the Retained RPS Value is recorded in ERRa.
- i. A debit or credit entry to true-up the Retained RPS Value, determined using the Forecast RPS Adder to the Actual Retained RPS Value using the Final RPS Adder. A corresponding credit or debit entry equal to the true-up of the Retained RPS Value is recorded in ERRa.

Retained RPS and RA Value Entries:

- j. A credit entry equal to the Retained RA Value, determined using the most current Commission-adopted RA Adder, multiplied by the Actual Retained RA quantities. A corresponding debit entry equal to the Retained RA Value is recorded in ERRa.
- k. A debit or credit entry to true-up the Retained RA Value, determined using the Forecast RA Adder to the Retained RA Value using the Final RA Adder. A corresponding credit or debit entry equal to the true-up of the Retained RA Value is recorded in ERRa.

Utility-Owned Generation Related Entries:

- l. A debit entry equal to one-twelfth of the electric generation portion of revenue requirement associated with the CPUC authorized pension contribution amount,
- m. A debit entry equal to the annual authorized revenue requirements associated with PG&E's owned generation divided by twelve, excluding PCIA-eligible UOG resource costs that have been procured by the Central Procurement Entity (CPE) for recovery through the New System Generation Charge (NSGC) and recorded to the Centralized Local Procurement Subaccount (CLPSA) of the New System Generation Balancing Account (NSGBA).
- n. A debit or credit entry, as appropriate, to record ESA costs associated with PCIA eligible generation resources portfolio/ procurement activity (which is embedded in the annual authorized revenue requirements associated with PG&E's owned generation).
- o. A debit or credit entry, as appropriate, to record the gain or loss on the sale of an electric generation non-depreciable asset, as approved by the CPUC.
- p. A debit entry equal to one-twelfth of the annual authorized revenue requirement for the Diablo Canyon Power Plant Employee Retention Program (see corresponding entry in the Employee Retention Subaccount of the Diablo Canyon Retirement Balancing Account (DCRBA) per Preliminary Statement HK, 5b.1).
- q. A debit entry equal to one-twelfth of the annual authorized revenue requirement for the Diablo Canyon Power Plant license renewal costs.
- r. A debit entry equal to one-twelfth (or amortization period approved) of the power generation portion of the ~~Catastrophic Event Memorandum Account (CEMA)~~ interim rate relief ~~for costs incurred in 2016 and 2017,~~ as authorized by the CPUC in Decision 19-04-039, or future interim rate relief Decisions as authorized by the Commission, on April 25, 2019.

(Continued)

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Vice President, Regulatory Affairs

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December 22, 2020



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ELECTRIC PRELIMINARY STATEMENT PART HX
WILDFIRE MITIGATION PLAN MEMORANDUM ACCOUNT (WMPMA)

Sheet 1

HX. Wildfire Mitigation Plan Memorandum Account (WMPMA)

1. **PURPOSE:** The purpose of the Wildfire Mitigation Plan Memorandum Account (WMPMA) is to record, pursuant to Senate Bill (SB) 901 (Public Utilities Code Section 8386.4 (a)) and the Wildfire Mitigation Plan (also known as the Wildfire Safety Plan) approved by the Commission, incremental costs incurred to implement an approved wildfire mitigation plan that are not otherwise recovered in PG&E's adopted revenue requirements. Such costs may include expense and capital expenditures for activities including but not limited to: operational practices, inspection programs, system hardening, enhanced vegetation management, enhanced situational awareness, public safety power shutoffs, and alternative technologies. Costs recorded to the WMPMA will not include costs approved for recovery in PG&E General Rate Cases (GRCs) or recovered through PG&E's Catastrophic Event Memorandum Account (CEMA), Fire Hazard Prevention Memorandum Account (FHPMA), Fire Risk Mitigation Memorandum Account (FRMMA), or other cost recovery mechanisms.
2. **APPLICABILITY:** The WMPMA applies to all customer classes, except for those specifically excluded by the Commission.
3. **REVISION DATE:** Disposition of the balance in this account will be established by a Commission decision through a GRC application or through other appropriate filing as otherwise authorized by the Commission.
4. **RATES:** The WMPMA does not have a rate component.
5. **ACCOUNTING PROCEDURE:** PG&E shall maintain the WMPMA by making entries to this account at the end of each month, or as applicable, as follows:
 - a. A debit entry equal to the expenses, net of RF&U, incurred related to implementation of an approved wildfire mitigation plan.
 - b. A debit or credit entry equal to the revenue requirement based on the recorded capital costs, net of RF&U, associated with the incremental costs of plant related to wildfire reduction work. Capital revenue requirements include depreciation expense, return on investment, federal and state income taxes, and property taxes associated with the costs of installed equipment.
 - c. A credit entry to transfer all or a portion of the balance in this WMPMA to other adjustment clauses for future rate recovery, as may be approved by the CPUC.
 - d. A monthly credit entry equal to one-seventeenth (or amortization period approved) of the interim rate relief as authorized by the CPUC in Decision 20-10-026, or future interim rate relief Decisions as authorized by the Commission.
 - de. An entry equal to the interest on the average of the balance in the account at the beginning of the month and the balance in the 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.

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

AT&T
Albion Power Company

Alta Power Group, LLC
Anderson & Poole

Atlas ReFuel
BART

Barkovich & Yap, Inc.
California Cotton Ginners & Growers Assn
California Energy Commission

California Hub for Energy Efficiency
Financing

California Alternative Energy and
Advanced Transportation Financing
Authority
California Public Utilities Commission
Calpine

Cameron-Daniel, P.C.
Casner, Steve
Cenergy Power
Center for Biological Diversity

Chevron Pipeline and Power
City of Palo Alto

City of San Jose
Clean Power Research
Coast Economic Consulting
Commercial Energy
Crossborder Energy
Crown Road Energy, LLC
Davis Wright Tremaine LLP
Day Carter Murphy

Dept of General Services
Don Pickett & Associates, Inc.
Douglass & Liddell

East Bay Community Energy Ellison
Schneider & Harris LLP Energy
Management Service
Engineers and Scientists of California

GenOn Energy, Inc.
Goodin, MacBride, Squeri, Schlotz &
Ritchie
Green Power Institute
Hanna & Morton
ICF
IGS Energy
International Power Technology
Intestate Gas Services, Inc.
Kelly Group
Ken Bohn Consulting
Keyes & Fox LLP
Leviton Manufacturing Co., Inc.

Los Angeles County Integrated
Waste Management Task Force
MRW & Associates
Manatt Phelps Phillips
Marin Energy Authority
McKenzie & Associates

Modesto Irrigation District
NLine Energy, Inc.
NRG Solar

Office of Ratepayer Advocates
OnGrid Solar
Pacific Gas and Electric Company
Peninsula Clean Energy

Pioneer Community Energy

Redwood Coast Energy Authority
Regulatory & Cogeneration Service, Inc.
SCD Energy Solutions
San Diego Gas & Electric Company

SPURR
San Francisco Water Power and Sewer
Semptra Utilities

Sierra Telephone Company, Inc.
Southern California Edison Company
Southern California Gas Company
Spark Energy
Sun Light & Power
Sunshine Design
Tecogen, Inc.
TerraVerde Renewable Partners
Tiger Natural Gas, Inc.

TransCanada
Utility Cost Management
Utility Power Solutions
Water and Energy Consulting Wellhead
Electric Company
Western Manufactured Housing
Communities Association (WMA)
Yep Energy