

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



Pacific Gas & Electric Company
ELC (Corp ID 39)
Status of Advice Letter 6787E
As of January 31, 2023

Subject: Modifications to the Microgrids Memorandum Account (MGMA), Microgrids Balancing Account (MGBA), Distribution Revenue Adjustment Mechanism (DRAM) and Energy Resource Recovery Account

Division Assigned: Energy

Date Filed: 12-14-2022

Date to Calendar: 12-16-2022

Authorizing Documents: D2211009

Disposition:	Accepted
Effective Date:	12-14-2022

Resolution Required: No

Resolution Number: None

Commission Meeting Date: None

CPUC Contact Information:

edtariffunit@cpuc.ca.gov

AL Certificate Contact Information:

Stuart Rubio
(415) 973-4587
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- Disposition of Filing (Accepted, Rejected, Withdrawn, etc.)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 14, 2022

Advice 6787-E

(Pacific Gas and Electric Company ID U 39 E)

Public Utilities Commission of the State of California

Subject: Modifications to the Microgrids Memorandum Account (MGMA), Microgrids Balancing Account (MGBA), Distribution Revenue Adjustment Mechanism (DRAM) and Energy Resource Recovery Account (ERRA) in Compliance Decision (D.) 22-11-009 (Framework for Substation Microgrid Solutions to Mitigate PSPS Decision).

Purpose

In accordance with Ordering Paragraphs (OP) 6, 7, 8, and 9 of Decision (D.) 22-11-009, Pacific Gas and Electric Company (PG&E) submits this Advice Letter to modify: (1) the Microgrids Memorandum Account (MGMA) to track and record costs related to single-season, temporary generators and associated make-ready infrastructure used to create single-season, temporary substation microgrids; (2) the Microgrids Balancing Account (MGBA) to include new one-way subaccounts for costs associated with make-ready utility investments and utility-owned generation relating to multi-season substation microgrids, as well as a new two-way subaccount for costs related to third-party contracts for multi-season Distributed Generation-Enabled Microgrid Services (DGEMS), net of market revenues for blue-sky products, if any; (3) the Distribution Revenue Adjustment Mechanism (DRAM) to record a percentage (1/12) of the revenue requirement on a monthly basis for utility-owned and make-ready subaccounts; and (4) Energy Resource Recovery Account (ERRA) to record the value of blue-sky products produced by the multi-season substation microgrids such as Resource Adequacy (RA) attributes or Renewables Portfolio Standard (RPS) attributes that are retained by bundled customers for compliance and where there would be an offsetting credit entry to the respective MGBA subaccount to reflect the credit value of the blue-sky attribute.¹

¹ In this Advice Letter and context, PG&E refers to “blue sky products” as those that the distributed energy resources (DER) that power a substation microgrid may be able to provide to the wholesale market during normal (“blue sky”) grid operations. They may include, for example, energy, ancillary services, and capacity.

Background

On January 21, 2021, the CPUC issued D.21-01-018 that adopted an interim framework for California's electric investor-owned utilities to follow for reserving temporary generation for safe-to-energize (STE) substations. D.21-01-018 required that if a large electrical corporation would like to continue to reserve temporary generation for STE substations, the electrical corporation would have to file an application with the Commission providing a longer-term framework for evaluating PSPS mitigation alternatives. D.21-01-018 also required that such an application must include a pathway toward transitioning to cleaner sources of generation for backup power microgrids. On June 30, 2021, PG&E filed Application (A.) 21-06-022 proposing a framework for: (1) identifying substations at high risk of de-energization in future Public Safety Power Shutoff (PSPS) events; (2) assessing alternatives to mitigate those PSPS outage risks; and (3) where appropriate, a procurement strategy for developing substation-level microgrid solutions to mitigate PSPS outages. On November 3, 2022, the Commission approved a final decision, D.22-11-009 regarding PG&E's Application requiring PG&E to file a Tier 2 Advice Letter when seeking approval for a single-season solution (OP 2) and requiring PG&E file an application when seeking Commission review and authorization for a multi-season clean microgrid substation (OP 5). Moreover, D.22-11-009 included requirements to: (1) track and record the costs related to single-season, temporary generators in its existing MGMA for single-season, temporary generators consistent with the methodology originally adopted in D.20-06-017, (2) create new one-way subaccounts within its existing MGBA for costs related to make-ready utility investments for multi-season substation microgrid solutions, and for utility-owned generation associated with multi-season substation microgrids solutions, and (3) create a new two-way subaccount within its existing MGBA for costs related to third-party contracts for multi-season DGEMS. Additionally, the D.22-11-009 ordered that the costs recorded in the new MGBA subaccounts be recovered through distribution rates using the wildfire cost allocator approved in D.21-11-016 and ensure that the costs are both nonbypassable and equitably allocated amongst customer classes in future PG&E General Rate Case Cycles.

Tariff Revisions

Modifications to *Electric Preliminary Statement Part IG, Microgrids Memorandum Account (MGMA)*

Establish a new Single-Season, Temporary Generator subaccount for the 2023 fire season onwards.

Modifications to *Electric Preliminary Statement Part IT, Microgrids Balancing Account (MGBA)*

Establish a new one-way subaccount, the Make-Ready subaccount, for Make-Ready investments related to multi-season substation microgrids. Establish a new one-way subaccount, the Utility-Owned Generation subaccount, for Utility-Owned

Generation costs related to multi-season substation microgrids, net of market revenues for blue-sky products, if any.

Establish a new two-way subaccount, the Third-Party DGEMS Contracts subaccount, for Third-Party contract costs for multi-season DGEMS, net of market revenues for blue-sky products, if any.

The Make-Ready subaccount, Utility-Owned Generation subaccount, and Third-Party DGEMS Contracts subaccount costs will be recovered through electric distribution rates based on the special revenue allocation of wildfire mitigation costs adopted in D.21-11-016.

Modifications to *Electric Preliminary Statement Part CZ*, Distribution Revenue Adjustment Mechanism (DRAM)

PG&E's proposed modification to the accounting procedures include a debit entry to record one-twelfth of the authorized annual revenue requirement, inclusive of Revenue Fees and Uncollectible (RF&U) Accounts, for the Microgrids Balancing Account subaccounts associated with (1) the Make-ready subaccount, and (2) the Utility-Owned Generation subaccount.

This modification will allow the revenue requirement to be recorded on a forecast basis every month to DRAM. Distribution rates will be trued-up as part of PG&E's Annual Electric True-up (AET) advice letter filing at the end of the related project work. No modification to DRAM is needed to recover the actual costs recorded in the Third-Party DGEMS Contracts subaccount of MGBA through the distribution component of electric rates through the DRAM as part of PG&E's AET advice letter filing on an annual basis, since Electric Preliminary Statement Part CZ allows for this through Accounting Procedure 5.b.

Modifications to *Electric Preliminary Statement Part CP*, Energy Resource Recovery Account (ERRA)

PG&E's proposed tariff modifications modify the Retained Renewable Portfolio Standard Value and Retained Resource Adequacy Value Accounting Procedures 5.c and 5.e to include MGBA.

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

Protests

Anyone wishing to protest this submittal may do so by letter sent electronically via E-mail, no later than January 3, 2023, which is 20 days after the date of this submittal. Protests must be submitted to:

CPUC Energy Division
ED Tariff Unit
E-mail: EDTariffUnit@cpuc.ca.gov

The protest shall also be electronically sent to PG&E via E-mail at the address shown below on the same date it is electronically delivered to the Commission:

Sidney Bob Dietz II
Director, Regulatory Relations
c/o Megan Lawson
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 and 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, and OP 6, 7, 8, 9 of D.22-11-009, 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 14, 2022.

Notice

In accordance with General Order 96-B, Section IV, a copy of this advice letter is being sent electronically to parties shown on the attached list and the parties on the service list for A.21-06-022 and R.19-09-009. Address changes to the General Order 96-B service list should be directed to PG&E at email address PGE Tariffs@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/
Sidney Bob Dietz II
Director, Regulatory Relations

cc: Service List A.21-06-022, R.19-09-009, Daniel.Tutt@cpuc.ca.gov



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 (U 39 E)

Utility type:

- ELC GAS WATER
 PLC HEAT

Contact Person: Stuart Rubio

Phone #: (415) 973-4587

E-mail: PGETariffs@pge.com

E-mail Disposition Notice to: SHR8@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) #: 6787-E

Tier Designation: 1

Subject of AL: Modifications to the Microgrids Memorandum Account (MGMA), Microgrids Balancing Account (MGBA), Distribution Revenue Adjustment Mechanism (DRAM) and Energy Resource Recovery Account (ERRA) in Compliance Decision (D.) 22-11-009 (Framework for Substation Microgrid Solutions to...

Keywords (choose from CPUC listing): Compliance, Tariffs

AL Type: Monthly Quarterly Annual One-Time Other:

If AL submitted in compliance with a Commission order, indicate relevant Decision/Resolution #: D.22-11-009

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: N/A

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: 12/14/22

No. of tariff sheets: 16

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:

¹Discuss in AL if more space is needed.

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

California Public Utilities Commission
Energy Division Tariff Unit Email:
EDTariffUnit@cpuc.ca.gov

Contact Name: Sidnev Bob Dietz II. c/o Megan Lawson
Title: Director, Regulatory Relations
Utility/Entity Name: Pacific Gas and Electric Company

Telephone (xxx) xxx-xxxx: (415)973-2093
Facsimile (xxx) xxx-xxxx:
Email: PGETariffs@pge.com

Contact Name:
Title:
Utility/Entity Name:

Telephone (xxx) xxx-xxxx:
Facsimile (xxx) xxx-xxxx:
Email:

CPUC
Energy Division Tariff Unit
505 Van Ness Avenue
San Francisco, CA 94102

Clear Form

Cal P.U.C. Sheet No.	Title of Sheet	
54793-E	ELECTRIC PRELIMINARY STATEMENT PART CP ENERGY RESOURCE RECOVERY ACCOUNT Sheet 2	52557-E
54794-E	ELECTRIC PRELIMINARY STATEMENT PART CP ENERGY RESOURCE RECOVERY ACCOUNT Sheet 4	47631-E
54795-E	ELECTRIC PRELIMINARY STATEMENT PART CZ DISTRIBUTION REVENUE ADJUSTMENT MECHANISM Sheet 4	53593-E
54796-E	ELECTRIC PRELIMINARY STATEMENT PART CZ DISTRIBUTION REVENUE ADJUSTMENT MECHANISM Sheet 5	53298-E
54797-E	ELECTRIC PRELIMINARY STATEMENT PART IG MICROGRIDS MEMORANDUM ACCOUNT (MGMA) Sheet 1	50009-E
54798-E	ELECTRIC PRELIMINARY STATEMENT PART IG MICROGRIDS MEMORANDUM ACCOUNT (MGMA) Sheet 2	50010-E
54799-E	ELECTRIC PRELIMINARY STATEMENT PART IG MICROGRIDS MEMORANDUM ACCOUNT (MGMA) Sheet 4	50012-E
54800-E	ELECTRIC PRELIMINARY STATEMENT PART IG MICROGRIDS MEMORANDUM ACCOUNT (MGMA) Sheet 5	50013-E
54801-E	ELECTRIC PRELIMINARY STATEMENT PART IG MICROGRIDS MEMORANDUM ACCOUNT (MGMA) Sheet 6	
54802-E	ELECTRIC PRELIMINARY STATEMENT PART IT MICROGRIDS BALANCING ACCOUNT (MGBA) Sheet 1	48741-E
54803-E	ELECTRIC PRELIMINARY STATEMENT PART IT MICROGRIDS BALANCING ACCOUNT (MGBA) Sheet 2	48742-E
54804-E*	ELECTRIC PRELIMINARY STATEMENT PART IT MICROGRIDS BALANCING ACCOUNT (MGBA) Sheet 3	
54805-E	ELECTRIC PRELIMINARY STATEMENT PART IT MICROGRIDS BALANCING ACCOUNT (MGBA) Sheet 4	
54806-E*	ELECTRIC TABLE OF CONTENTS Sheet 1	54790-E*

Cal P.U.C. Sheet No.	Title of Sheet	Cancelling Cal P.U.C. Sheet No.
54807-E	ELECTRIC TABLE OF CONTENTS Sheet 13	53928-E
54808-E*	ELECTRIC TABLE OF CONTENTS Sheet 18	54750-E



ELECTRIC PRELIMINARY STATEMENT PART CP
ENERGY RESOURCE RECOVERY ACCOUNT

Sheet 4

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

- 4. RATES: The ERRA rate is set forth in electric Preliminary Statement Part I.
- 5. ACCOUNTING PROCEDURES: The CPUC-jurisdictional portion of all entries shall be made at the end of each month, or as applicable, excluding the allowance for Revenue Fees and Uncollectible (RF&U) Accounts expense, as follows:

Customer Billed Revenue Entries:

- a) A credit entry equal to the revenue from the generation rates less the recorded revenues from the: (1) PCIA rates (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);
- b) A credit entry equal to revenues received from Electric Schedule TBCC, (Transitional Bundled Commodity Cost);

Retained RPS and RA Value Entries:

- c) A debit entry equal to the Retained Renewable Portfolio Standard (RPS) Value, determined using the most current Commission-adopted RPS Adder, multiplied by Actual Retained RPS quantities. A corresponding credit entry equal the Retained RPS Value is recorded in PABA, MTCBA, BNBCBA, and MGBA. (T)
- d) A debit or credit entry to true-up the Retained RPS Value, determined using the Forecast RPS Adder to the 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 PABA, MTCBA, and the BNBCBA.
- e) A debit entry equal to the Retained Resource Adequacy (RA) Value, determined using the most current Commission-adopted RA Adder, multiplied by the Actual Retained RA quantities. A corresponding credit entry equal to the Retained RA Value is recorded in PABA, MTCBA, BNBCBA, and MGBA. (T)

(Continued)

Advice 6787-E
Decision D.22-11-009

Issued by
Meredith Allen
Vice President, Regulatory Affairs

Submitted
Effective
Resolution

December 14, 2022
December 14, 2022



ELECTRIC PRELIMINARY STATEMENT PART CZ
DISTRIBUTION REVENUE ADJUSTMENT MECHANISM

Sheet 4

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

5. ACCOUNTING PROCEDURES: (Cont'd.)

- y. A debit entry equal to the billed revenue for Schedule LS-1 decorative street light conversion to LED lights.
- z. 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, (5) the EV Charge Parks and EV Charge Schools Pilot Programs, authorized in D.19-11-01; and (6) the three vehicle-grid integration pilots authorized in Resolution E-5192.
- aa. A debit entry to record PG&E's prorata portion of the authorized Essential Usage Study (EUS) related revenue requirements, exclusive of the Enhanced Web Tool portion and inclusive of RF&U, over the period from when the revenue requirements begins and the completion of the schedule of activities. A corresponding entry is included in the EUSEBA, which excludes an allowance for RF&U.
- bb. A debit entry to record PG&E's prorata portion of the authorized Enhanced Web Tool portion of the EUS related revenue requirements, inclusive of RF&U, over the period from when the revenue requirements begins and the completion of the schedule of activities. A corresponding entry is included in the EUSEBA, which excludes an allowance for RF&U.
- 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.
- dd. A debit entry equal to the costs to charge the battery associated with the Llagas Energy Storage Project.
- ee. A credit entry equal to the CAISO market revenues received, net of any related charges, for the Llagas Energy Storage Project.
- ff. A debit entry to record one-twelfth (or amortization period approved) of the adopted Critical Peak Pricing related revenue requirement for the implementation of the new event hours, inclusive of RF&U, over the period from when the adopted revenue requirement begins and the completion of the schedule of activities. A corresponding entry is included in DREBA, which excludes an allowance for RF&U.
- gg. A debit entry to record the delivery component of the customer bill savings from the Valley Clean Energy (VCE) Dynamic Rate Pilot.
- hh. A debit entry to record one-twelfth of the authorized annual revenue requirement, inclusive of RF&U, for the Microgrids Balancing Account subaccounts associated with (1) the Make-Ready subaccount and (2) the Utility-Owned Generation subaccount. Corresponding entries are included in MGBA, which excludes an allowance for RF&U.

(N)
|
(N)



**ELECTRIC PRELIMINARY STATEMENT PART IG
MICROGRIDS MEMORANDUM ACCOUNT (MGMA)**

Sheet 1

IG. Microgrids Memorandum Account (MGMA)

- 1. PURPOSE: The purpose of the Microgrids Memorandum Account (MGMA) is to record and track incremental electric expense and capital related costs related to the Make-Ready Program for Single-Season Microgrid Solutions, the 2020 Temporary Generation Program, and the Community Microgrid Enablement Program (CMEP) approved by Decision (D.) 20-06-017; the 2021 Temporary Generation Program, the 2022 Temporary Generation Program, and the Microgrid Incentive Program approved by D.21-01-018; and the costs related to single-season, temporary generators approved by D.22-11-009. (T)
- 2. APPLICABILITY: The MGMA applies to all electric customer classes, except for those specifically excluded by the Commission.
- 3. REVISION DATE: Disposition of the balances in the Make-Ready Program subaccount will be addressed in a separate application or in an upcoming track of the Microgrids and Resilience Strategies rulemaking (R.19-09-009). Disposition of the balances in the 2020 Temporary Generation subaccount, the 2021 Temporary Generation subaccount, the 2022 Temporary Generation subaccount, the Single-Season, Temporary Generator subaccount, the CMEP subaccount, the Microgrid Incentive Program – Development Subaccount, and the Microgrid Incentive Program – Implementation and Administration Subaccount will be addressed in a separate application or in a future General Rate Case. (T)
- 4. RATES: The MGMA does not have a rate component.
- 5. ACCOUNTING PROCEDURE: The MGMA consists of the following subaccounts:
 - The Make-Ready Program for Single-Season Microgrid Solutions subaccount will track incremental expense and capital related costs related to making infrastructure upgrades to the Utility’s distribution system in order to enable substations to create single-season microgrids using local sources of generation; (T)
 - The 2020 Temporary Generation subaccount will track incremental expenses and capital related costs related to the reservation and use of temporary mobile generation during the 2020 fire season;
 - The 2021 Temporary Generation subaccount will track incremental expenses for the temporary generation program specifically for safe-to-energize substations affected by transmission-level-public safety shutoff events during the 2021 fire season;
 - The 2022 Temporary Generation subaccount will track incremental expenses for the temporary generation program specifically for safe-to-energize substations affected by transmission-level-public safety shutoff events during the 2022 fire season;
 - The Single-Season, Temporary Generator subaccount will track incremental expenses and capital costs related to the temporary generation needed to power single-season microgrid solutions beginning with the 2023 fire season upon approval by the Commission of the related Tier 2 advice letter filing. Costs will be tracked separately by fire season through the use of internal orders; (N)
 - The CMEP subaccount will track incremental expense and capital related costs related to implementation and administration of the program; (N)

(Continued)



**ELECTRIC PRELIMINARY STATEMENT PART IG
MICROGRIDS MEMORANDUM ACCOUNT (MGMA)**

Sheet 2

5. ACCOUNTING PROCEDURE: (Cont'd)

The Microgrid Incentive Program - Development subaccount will track incremental expenses related to developing the Microgrid Incentive Program pursuant to Section 3.4.3 of D.21-01-018 prior to Commission approval of the program implementation details; and

The Microgrid Incentive Program – Implementation and Administration subaccount will track incremental expenses related to the other implementation requirements for fulfilling Section 3.4.3 of D.21-01-018.

a. Make-Ready Program for Single-Season Microgrid Solutions Subaccount (T)

The following entries will be made to this subaccount at the end of each month, or as applicable, as follows:

- 1) A debit entry equal to the expense incurred related to implementation of the Make-Ready Program for single-season microgrid solutions. (T)
- 2) A debit or credit entry equal to the revenue requirement based on the recorded capital costs associated with the implementation of the Make-Ready Program for Single-Season Solutions. Capital revenue requirements include depreciation expense, return on investment, federal and state taxes, and property taxes associated with costs of installed equipment. (T)
(T)
- 3) A debit or credit entry to transfer all or a portion of the balance in this subaccount, to other adjustment clauses for future rate recovery, as may be approved by the CPUC.
- 4) A debit or credit 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.

b. 2020 Temporary Generation Subaccount (T)

The following entries will be made to this subaccount at the end of each month, or as applicable, as follows:

- 1) A debit entry equal to the expense incurred related to implementation of the 2020 Temporary Generation Program, net of any reimbursements, if applicable.

(Continued)



**ELECTRIC PRELIMINARY STATEMENT PART IG
MICROGRIDS MEMORANDUM ACCOUNT (MGMA)**

Sheet 4

5. ACCOUNTING PROCEDURE: (Cont'd)

d. 2022 Temporary Generation Subaccount

The following entries will be made to this subaccount at the end of each month, or as applicable, as follows:

- 1) A debit entry equal to the expense incurred related to implementation of the 2022 Temporary Generation Program, net of any reimbursements, if applicable.
- 2) A debit or credit entry to transfer all or a portion of the balance in this subaccount, to other adjustment clauses for future rate recovery, as may be approved by the CPUC.
- 3) A debit or credit 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.

e. Single-Season, Temporary Generator Subaccount

The following entries will be made to this subaccount at the end of each month, or as applicable, as follows:

- 1) A debit entry equal to the expense incurred related to single-season, temporary generators beginning with the 2023 fire season.
- 2) If applicable, a debit or credit entry equal to the revenue requirement based on the recorded capital costs associated with single-season, temporary generators. Capital revenue requirements include depreciation expense, return on investment, federal and state taxes, and property taxes associated with costs of installed equipment.²
- 3) A debit or credit entry to transfer all or a portion of the balance in this subaccount, to other adjustment clauses for future rate recovery, as may be approved by the CPUC.
- 4) A debit or credit 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.

(L)
(N)

(N)

² PG&E's accounting policies will be applied to the costs recorded to the MGMA Single-Season, Temporary Generator Subaccount to determine expense or capitalization treatment. These policies apply to property, plant, and equipment as well as computer software. Lifespan, inclusion in the Retirement Unit Catalog, and exceeding a minimum material cost per unit, are among the main determining factors. However, some situations are very specific and require additional analysis and judgement in determining the cost categorization. PG&E has included in its preliminary statement accounting procedures to allow both expense and capitalized costs to be recorded into the MGMA Single-Season, Temporary Generator Subaccount in the event that these costs are incurred in order to implement D.22-11-009.



**ELECTRIC PRELIMINARY STATEMENT PART IG
MICROGRIDS MEMORANDUM ACCOUNT (MGMA)**

Sheet 5

5. ACCOUNTING PROCEDURE: (Cont'd)

(L)

f. CMEP subaccount

The following entries will be made to this subaccount at the end of each month, or as applicable, as follows:

- 1) A debit entry equal to the expense incurred related to implementation of the CMEP.
- 2) A debit or credit entry equal to the revenue requirement based on the recorded capital costs associated with the implementation of the CMEP. Capital revenue requirements include depreciation expense, return on investment, federal and state taxes, and property taxes associated with costs of installed equipment.
- 3) A debit or credit entry to transfer all or a portion of the balance in this subaccount, to other adjustment clauses for future rate recovery, as may be approved by the CPUC.
- 4) A debit or credit 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.

(L)

g. Microgrid Incentive Program Subaccount – Development

The following entries will be made to this subaccount at the end of each month, or as applicable, as follows:

- 1) A debit entry equal to the expense incurred related to development of the Microgrid Incentive Program.
- 2) A debit or credit entry to transfer all or a portion of the balance in this subaccount, to other adjustment clauses for future rate recovery, as may be approved by the CPUC.
- 3) A debit or credit 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.

(L)

(Continued)



**ELECTRIC PRELIMINARY STATEMENT PART IG
MICROGRIDS MEMORANDUM ACCOUNT (MGMA)**

Sheet 6

5. ACCOUNTING PROCEDURE: (Cont'd)

(L)

h. Microgrid Incentive Program Subaccount – Implementation and Administration

(T)/(L)

The following entries will be made to this subaccount at the end of each month, or as applicable, as follows:

1. A debit entry equal to the expense incurred related to the implementation and administration of the Microgrid Incentive Program.
2. A debit or credit entry to transfer all or a portion of the balance in this subaccount, to other adjustment clauses for future rate recovery, as may be approved by the CPUC.
3. A debit or credit 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.

(L)

(Continued)

Advice 6787-E
Decision D.22-11-009

Issued by
Meredith Allen
Vice President, Regulatory Affairs

Submitted December 14, 2022
Effective December 14, 2022
Resolution



**ELECTRIC PRELIMINARY STATEMENT PART II
MICROGRIDS BALANCING ACCOUNT (MGBA)**

Sheet 1

IT. MICROGRIDS BALANCING ACCOUNT (MGBA)

- 1. **PURPOSE:** The purpose of the Microgrids Balancing Account (MGBA) is to record actual incremental incurred expenses and capital-related revenue requirement related to the actual incremental capital costs incurred associated with the Electrical Isolation Technology Evaluation, the Microgrids Evaluation, and the Clean Substation Microgrid Program to be implemented pursuant to Decision D.21-01-018 and with Make-Ready, Utility-Owned Generation, and Third-Party contracts for Distributed Generation-Enabled Microgrid Services (DGEMS) implemented pursuant to D.22-11-009. The account consists of five one-way subaccounts, which separately track the Electrical Isolation Technology Evaluation, the Microgrids Evaluation, the Clean Substation Microgrid Program, Make-Ready investments, and Utility-Owned Generation; and one two-way subaccount, which tracks Third-Party DGEMS Contracts. (T)
- 2. **APPLICABILITY:** The MGBA shall apply to all electric customer classes, except for those specifically excluded by the Commission.
- 3. **REVISION DATE:** Disposition of the balances of the Electrical Isolation Technology Evaluation Subaccount, the Microgrids Evaluation subaccount, Make-Ready subaccount, and Utility-Owned Generation subaccount will be in the distribution component of electric rates through the Distribution Revenue Adjustment Mechanism (DRAM) as part of PG&E's Annual Electric True-up (AET) advice letter filing at the end of the related project work. Disposition of the balance of the Third-Party DGEMS Contracts subaccount will be in the distribution component of electric rates through the DRAM as part of PG&E's AET advice letter filing on an annual basis. Additionally, for the Make-Ready subaccount, Utility-Owned Generation subaccount, and Third-Party DGEMS Contracts subaccount the costs will be recovered based on the allocation of wildfire mitigation costs adopted in D.21-11-016. The specific method for the disposition of the balance of the Clean Substation Microgrid Program Subaccount will be determined in a future Tier 3 Advice Letter that PG&E will file pursuant to Ordering Paragraph 17 of D.21-01-018. (T)
- 4. **RATES:** The MGBA does not have a rate component. (D)
- 5. **ACCOUNTING PROCEDURE:** The MGBA consists of the following subaccounts:
 - The Electrical Isolation Technology Evaluation Subaccount (one-way subaccount) records actual incurred expenses and capital-related revenue requirement related to the actual capital costs incurred for the Electrical Isolation Technology Evaluation as described in D.21-01-018. (T)
 - The Microgrids Evaluation Subaccount (one-way subaccount) records actual incurred expenses for the Microgrids Evaluation as described in D.21-01-018. (T)
 - The Clean Substation Microgrid Program Subaccount (one-way subaccount) records actual incurred expenses and capital-related revenue requirement related to the actual capital costs incurred for the Clean Substation Microgrid Program as described in D.21-01-018. (T)
 - The Make-Ready Subaccount (one-way subaccount) tracks the difference between actual incurred expenses and capital-related revenue requirement related to the actual capital costs incurred against total adopted revenue requirement for the Make-Ready investments related to multi-season substation microgrids as described in D.22-11-009. (N)

(Continued)

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		Vice President, Regulatory Affairs	Resolution	



**ELECTRIC PRELIMINARY STATEMENT PART II
MICROGRIDS BALANCING ACCOUNT (MGBA)**

Sheet 2

5. ACCOUNTING PROCEDURE (Cont'd)

The Utility-Owned Generation Subaccount (one-way subaccount) tracks the difference between actual incurred expenses and capital-related revenue requirement related to the actual capital costs incurred against the total adopted revenue requirement for the Utility-Owned Generation related to multi-season substation microgrids, net of market revenues for blue-sky products¹, if any, as described in D.22-11-009. (N)

The Third-Party DGEMS Contracts subaccount (two-way subaccount) records actual incurred expenses for Third-Party DGEMS contracts, net of market revenues for blue-sky products, if any as described in D.22-11-009. (N)

A. The Electrical Isolation Technology Evaluation Subaccount (L)

The following entries will be made each month, or as applicable, net of Revenue Fees and uncollectibles (RF&U):

1. A debit equal to the actual incremental incurred expenses;
2. A debit or credit entry equal to the capital-related revenue requirement related to the actual incremental capital costs incurred. Capital-related revenue requirements include depreciation expense, return on investment, federal and state income taxes, and property taxes associated with the costs of installed equipment; (L)
3. A credit to transfer the balance or amounts to the DRAM for true-up in rates; and
4. A debit or credit entry equal to the interest on the average of the balance in this subaccount at the beginning of the month and the balance in this subaccount 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.

B. The Microgrids Evaluation Subaccount

The following entries will be made each month, or as applicable, net of RF&U:

1. A debit equal to the actual incremental incurred expenses;
2. A credit to transfer the balance or amounts to the DRAM for true-up in rates; and
3. A debit or credit entry equal to the interest on the average of the balance in this subaccount at the beginning of the month and the balance in this subaccount 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.
4. A debit or credit entry equal to the interest on the average of the balance in this subaccount at the beginning of the month and the balance in this subaccount 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. (L)

¹ In this context, PG&E refers to "blue sky products" as those that the distributed energy resources (DER) that power a substation microgrid may be able to provide to the wholesale market during normal ("blue sky") grid operations. They may include, for example, energy, ancillary services, and capacity.



**ELECTRIC PRELIMINARY STATEMENT PART II
MICROGRIDS BALANCING ACCOUNT (MGBA)**

Sheet 3

5. ACCOUNTING PROCEDURE (Cont'd)

(L)

C. The Clean Substation Microgrid Program

The following entries will be made each month, or as applicable, net of RF&U:

1. A debit equal to the actual incremental incurred expenses;
2. A debit or credit entry equal to the capital-related revenue requirement related to the actual incremental capital costs incurred. Capital-related revenue requirements include depreciation expense, return on investment, federal and state income taxes, and property taxes associated with the costs of installed equipment;
3. A credit to transfer all or a portion of the balance or amounts in this subaccount, to other adjustment clauses for future rate recovery, as may be approved by the CPUC; and
4. A debit or credit entry equal to the interest on the average of the balance in this subaccount at the beginning of the month and the balance in this subaccount 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.

(L)

D. Make-Ready

(N)

The following entries will be made each month, or as applicable, net of RF&U:

1. A credit equal to one-twelfth the adopted annual revenue requirement. A corresponding entry is included in DRAM, inclusive of RF&U;
2. A debit equal to the actual incremental incurred expenses;
3. A debit or credit entry equal to the capital-related revenue requirement related to the actual incremental capital costs incurred. Capital-related revenue requirements include depreciation expense, return on investment, federal and state income taxes, and property taxes associated with the costs of installed equipment;
4. A debit or credit to transfer the balance or amounts to the DRAM for true-up in rates; and
5. A debit or credit entry equal to the interest on the average of the balance in this subaccount at the beginning of the month and the balance in this subaccount after the above entries, at a rate equal to one-twelfth the interest rate on three month commercial paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15, or its successor.

(N)

(Continued)



**ELECTRIC PRELIMINARY STATEMENT PART II
MICROGRIDS BALANCING ACCOUNT (MGBA)**

Sheet 4

5. ACCOUNTING PROCEDURE (Cont'd)

(N)

E. Utility-Owned Generation

The following entries will be made each month, or as applicable, net of RF&U:

1. A credit equal to one-twelfth the adopted annual revenue requirement. A corresponding entry is included in DRAM, inclusive of RF&U;
2. A debit equal to the actual incremental incurred expenses;
3. A debit or credit entry equal to the capital-related revenue requirement related to the actual incremental capital costs incurred. Capital-related revenue requirements include depreciation expense, return on investment, federal and state income taxes, and property taxes associated with the costs of installed equipment;
4. A credit equal to any value received from Resource Adequacy credits, energy or ancillary services wholesale market transactions, and Renewable Energy Credits;
5. A debit or credit to transfer the balance or amounts to the DRAM for true-up in rates; and
6. A debit or credit entry equal to the interest on the average of the balance in this subaccount at the beginning of the month and the balance in this subaccount 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.

F. Third-Party DGEMS Contracts

The following entries will be made each month, or as applicable, net of RF&U:

1. A debit equal to the actual incremental incurred expenses;
2. A credit equal to any value received from Resource Adequacy credits, energy or ancillary services wholesale market transactions, and Renewable Energy Credits;
3. A debit or credit to transfer the balance or amounts to the DRAM for true-up in rates; and
4. A debit or credit entry equal to the interest on the average of the balance in this subaccount at the beginning of the month and the balance in this subaccount after the above entries, at a rate equal to one-twelfth the interest rate on three month commercial paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15, or its successor.

(N)

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Attachment 2

Redline Tariff Revisions



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

Sheet 2

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

1. PURPOSE: (Cont'd.)

California Public Utilities Code § 454.5(d)(3) mandates a trigger mechanism to ensure that an undercollection or overcollection in the ERRA does not exceed 5 percent of a utility's recorded generation revenues for the prior year excluding revenues collected for the DWR.

Pursuant to Decision 02-12-074, Conclusion of Law 23 and Ordering Paragraph (OP) 15, PG&E is authorized to file an expedited trigger application at any time that its forecast indicates the undercollection in the ERRA will be in excess of the 5 percent threshold or 5 percent of the prior calendar year generation revenues less revenues collected for DWR during that year.

Pursuant to Decision 04-01-050, the ERRA trigger mechanism for 2004 and subsequent years would be established annually through an Advice Letter on or before April of each year.

Decision 04-12-048 extended the ERRA Trigger to be in effect during the term of the long-term procurement contracts, or 10 years, whichever is longer.

Decision 22-01-023 modified the ERRA Trigger calculation to consider ERRA balances net of the Portfolio Allocation Balancing Account (PABA) balances when calculating over- or under-collected amounts that are above the 4 percent trigger and are forecast to exceed the 5 percent threshold.

In Decision 22-01-023, the Commission authorized disposition of the year-end ERRA balance via a transfer to the most recent vintage PABA subaccount.

Decision 22-11-009 authorized recovery of multi-season utility-owned microgrids and third-party contracts for microgrids, recovered through the Microgrids Balancing Account (MGBA). These multi-season microgrid resources may include blue-sky attributes for resource adequacy (RA) and Renewable Portfolio Standard (RPS) attributes which may be transferred to ERRA when these attributes are retained for bundled customer compliance.

The ERRA also contains a separate subaccount, the PCIA Financing Subaccount, that tracks the amount financed by bundled customers related to the revenue shortfall associated with capped PCIA rates for departing load customers.

(Continued)

<i>Advice Decision</i>	6515-E D.22-01-023 and D.22-02-002	<i>Issued by</i> Robert S. Kenney <i>Vice President, Regulatory Affairs</i> Internal	<i>Submitted Effective Resolution</i>	February 25, 2022 February 25, 2022
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ELECTRIC PRELIMINARY STATEMENT PART CP
ENERGY RESOURCE RECOVERY ACCOUNT

Sheet 4

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

- 4. RATES: The ERRA rate is set forth in electric Preliminary Statement Part I.
- 5. ACCOUNTING PROCEDURES: The CPUC-jurisdictional portion of all entries shall be made at the end of each month, or as applicable, excluding the allowance for Revenue Fees and Uncollectible (RF&U) Accounts expense, as follows:

Customer Billed Revenue Entries:

- a) A credit entry equal to the revenue from the generation rates less the recorded revenues from the: (1) PCIA rates (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);
- b) A credit entry equal to revenues received from Electric Schedule TBCC, (Transitional Bundled Commodity Cost);

Retained RPS and RA Value Entries:

- c) A debit entry equal to the Retained Renewable Portfolio Standard (RPS) Value, determined using the most current Commission-adopted RPS Adder, multiplied by Actual Retained RPS quantities. A corresponding credit entry equal the Retained RPS Value is recorded in PABA, MTCBA, ~~and the BNBCBA,~~ and MGBA. (T)
- d) A debit or credit entry to true-up the Retained RPS Value, determined using the Forecast RPS Adder to the 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 PABA, MTCBA, and the BNBCBA. (T)
- e) A debit entry equal to the Retained Resource Adequacy (RA) Value, determined using the most current Commission-adopted RA Adder, multiplied by the Actual Retained RA quantities. A corresponding credit entry equal to the Retained RA Value is recorded in PABA, MTCBA, ~~and the BNBCBA,~~ and MGBA. (T)

(Continued)



ELECTRIC PRELIMINARY STATEMENT PART CZ
DISTRIBUTION REVENUE ADJUSTMENT MECHANISM

Sheet 4

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

5. ACCOUNTING PROCEDURES: (Cont'd.)

- y. A debit entry equal to the billed revenue for Schedule LS-1 decorative street light conversion to LED lights.
- z. 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, (5) the EV Charge Parks and EV Charge Schools Pilot Programs, authorized in D.19-11-01; and (6) the three vehicle-grid integration pilots authorized in Resolution E-5192.
- aa. A debit entry to record PG&E's prorata portion of the authorized Essential Usage Study (EUS) related revenue requirements, exclusive of the Enhanced Web Tool portion and inclusive of RF&U, over the period from when the revenue requirements begins and the completion of the schedule of activities. A corresponding entry is included in the EUSEBA, which excludes an allowance for RF&U.
- bb. A debit entry to record PG&E's prorata portion of the authorized Enhanced Web Tool portion of the EUS related revenue requirements, inclusive of RF&U, over the period from when the revenue requirements begins and the completion of the schedule of activities. A corresponding entry is included in the EUSEBA, which excludes an allowance for RF&U.
- 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.
- dd. A debit entry equal to the costs to charge the battery associated with the Llagas Energy Storage Project.
- ee. A credit entry equal to the CAISO market revenues received, net of any related charges, for the Llagas Energy Storage Project.
- ff. A debit entry to record one-twelfth (or amortization period approved) of the adopted Critical Peak Pricing related revenue requirement for the implementation of the new event hours, inclusive of RF&U, over the period from when the adopted revenue requirement begins and the completion of the schedule of activities. A corresponding entry is included in DREBA, which excludes an allowance for RF&U.
- gg. A debit entry to record the delivery component of the customer bill savings from the Valley Clean Energy (VCE) Dynamic Rate Pilot.

(T)
|
(T)

hh. A debit entry to record one-twelfth of the authorized annual revenue requirement, inclusive of (RF&U), for the Microgrids Balancing Account subaccounts associated with (1) the Make-Ready subaccount, and (2) the Utility-Owned Generation subaccount. Corresponding entries are included in MGBA, which excludes an allowance for RF&U.



ELECTRIC PRELIMINARY STATEMENT PART CZ
DISTRIBUTION REVENUE ADJUSTMENT MECHANISM

Sheet 5

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

5. ACCOUNTING PROCEDURES: (Cont'd.)

~~ijh~~. 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)

(Continued)

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Issued by
Robert S. Kenney
Vice President, Regulatory Affairs
Confidential

Submitted Effective Resolution
May 31, 2022
June 1, 2022



**ELECTRIC PRELIMINARY STATEMENT PART IG
MICROGRIDS MEMORANDUM ACCOUNT (MGMA)**

Sheet 1

IG. Microgrids Memorandum Account (MGMA)

1. PURPOSE: The purpose of the Microgrids Memorandum Account (MGMA) is to record and track incremental electric expense and capital related costs- related to the Make-Ready Program for Single-Season Microgrid Solutions, the 2020 Temporary Generation Program, and the Community Microgrid Enablement Program (CMEP) approved by Decision (D.) 20-06-017; ~~and~~ the 2021 Temporary Generation Program, the 2022 Temporary Generation Program, and the Microgrid Incentive Program approved by D.21-01-018; and the costs related to single-season, temporary generators approved by D.22-11-009.
2. APPLICABILITY: The MGMA applies to all electric customer classes, except for those specifically excluded by the Commission.
3. REVISION DATE: Disposition of the balances in the Make-Ready Program subaccount will be addressed in a separate application or in an upcoming track of the Microgrids and Resilience Strategies rulemaking (R.19-09-009). Disposition of the balances in the 2020 Temporary Generation subaccount, the 2021 Temporary Generation subaccount, the 2022 Temporary Generation subaccount, the Single-Season, Temporary Generator subaccount, the CMEP subaccount, the Microgrid Incentive Program – Development Subaccount, and the Microgrid Incentive Program – Implementation and Administration Subaccount will be addressed in a separate application or in a future General Rate Case.
4. RATES: The MGMA does not have a rate component.
5. ACCOUNTING PROCEDURE: The MGMA consists of the following subaccounts:

The Make-Ready Program for Single-Season Microgrid Solutions subaccount will track incremental expense and capital related costs related to making infrastructure upgrades to the Utility’s distribution system in order to enable substations to create single-season microgrids using local sources of generation;

The 2020 Temporary Generation subaccount will track incremental expenses and capital related costs related to the reservation and use of temporary mobile generation during the 2020 fire season;

The 2021 Temporary Generation subaccount will track incremental expenses for the temporary generation program specifically for safe-to-energize substations affected by transmission-level-public safety shutoff events during the 2021 fire season;

The 2022 Temporary Generation subaccount will track incremental expenses for the temporary generation program specifically for safe-to-energize substations affected by transmission-level-public safety shutoff events during the 2022 fire season;

The Single-Season, Temporary Generator subaccount will track incremental expenses and capital costs related to the temporary generation needed to power single-season microgrid solutions beginning with the 2023 fire season upon approval by the Commission of the related Tier 2 advice letter filing. Costs will be tracked separately by fire season through the use of internal orders;

The CMEP subaccount will track incremental expense and capital related costs related to implementation and administration of the program;

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**ELECTRIC PRELIMINARY STATEMENT PART IG
MICROGRIDS MEMORANDUM ACCOUNT (MGMA)**

Sheet 2

5. ACCOUNTING PROCEDURE: (Cont'd)

The Microgrid Incentive Program - Development subaccount will track incremental expenses related to developing the Microgrid Incentive Program pursuant to Section 3.4.3 of D.21-01-018 prior to Commission approval of the program implementation details; and
The Microgrid Incentive Program – Implementation and Administration subaccount will track incremental expenses related to the other implementation requirements for fulfilling Section 3.4.3 of D.21-01-018.

a. Make-Ready Program for Single-Season Microgrid Solutions sSubaccount

The following entries will be made to this subaccount at the end of each month, or as applicable, as follows:

- 1) A debit entry equal to the expense incurred related to implementation of the Make-Ready Program for single-season microgrid solutions.
- 2) A debit or credit entry equal to the revenue requirement based on the recorded capital costs associated with the implementation of the Make-Ready Program for Single-Season Solutions. Capital revenue requirements include depreciation expense, return on investment, federal and state taxes, and property taxes associated with costs of installed equipment.
- 3) A debit or credit entry to transfer all or a portion of the balance in this subaccount, to other adjustment clauses for future rate recovery, as may be approved by the CPUC.
- 4) A debit or credit 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.

b. 2020 Temporary Generation Ssubaccount

The following entries will be made to this subaccount at the end of each month, or as applicable, as follows:

- 1) A debit entry equal to the expense incurred related to implementation of the 2020 Temporary Generation Program, net of any reimbursements, if applicable.

(Continued)

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Decision	21-01-018	Robert S. Kenney	<i>Effective</i>	January 1, 2021
		<i>Vice President, Regulatory Affairs</i>	<i>Resolution</i>	



**ELECTRIC PRELIMINARY STATEMENT PART IG
MICROGRIDS MEMORANDUM ACCOUNT (MGMA)**

Sheet 4

5. ACCOUNTING PROCEDURE: (Cont'd)

d. 2022 Temporary Generation Subaccount

The following entries will be made to this subaccount at the end of each month, or as applicable, as follows:

- 1) A debit entry equal to the expense incurred related to implementation of the 2022 Temporary Generation Program, net of any reimbursements, if applicable.
- 2) A debit or credit entry to transfer all or a portion of the balance in this subaccount, to other adjustment clauses for future rate recovery, as may be approved by the CPUC.
- 3) A debit or credit 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.

e. Single-Season, Temporary Generator Subaccount

The following entries will be made to this subaccount at the end of each month, or as applicable, as follows:

- 1) A debit entry equal to the expense incurred related to single-season, temporary generators beginning with the 2023 fire season.
- 2) If applicable, a debit or credit entry equal to the revenue requirement based on the recorded capital costs associated with single-season, temporary generators. Capital revenue requirements include depreciation expense, return on investment, federal and state taxes, and property taxes associated with costs of installed equipment.²
- 3) A debit or credit entry to transfer all or a portion of the balance in this subaccount, to other adjustment clauses for future rate recovery, as may be approved by the CPUC.
- 4) A debit or credit 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.

² PG&E's accounting policies will be applied to the costs recorded to the MGMA Single-Season, Temporary Generator Subaccount to determine expense or capitalization treatment. These policies apply to property, plant, and equipment as well as computer software. Lifespan, inclusion in the Retirement Unit Catalog, and exceeding a minimum material cost per unit, are among the main determining factors. However, some situations are very specific and require additional analysis and judgement in determining the cost categorization. PG&E has included in its preliminary statement accounting procedures to allow both expense and capitalized costs to be recorded into the MGMA Single-Season, Temporary Generator Subaccount in the event that these costs are incurred in order to implement D.22-11-009.



**ELECTRIC PRELIMINARY STATEMENT PART IG
MICROGRIDS MEMORANDUM ACCOUNT (MGMA)**

Sheet 4

5. ACCOUNTING PROCEDURE: (Cont'd)

e.f. CMEP subaccount

The following entries will be made to this subaccount at the end of each month, or as applicable, as follows:

- 1) A debit entry equal to the expense incurred related to implementation of the CMEP.
- 2) A debit or credit entry equal to the revenue requirement based on the recorded capital costs associated with the implementation of the CMEP. Capital revenue requirements include depreciation expense, return on investment, federal and state taxes, and property taxes associated with costs of installed equipment.
- 3) A debit or credit entry to transfer all or a portion of the balance in this subaccount, to other adjustment clauses for future rate recovery, as may be approved by the CPUC.
- 4) An debit or credit 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.

5. ACCOUNTING PROCEDURE: (Cont'd)

fg. Microgrid Incentive Program Subaccount – Development

The following entries will be made to this subaccount at the end of each month, or as applicable, as follows:

- 1) A debit entry equal to the expense incurred related to development of the Microgrid Incentive Program.
- 2) A debit or credit entry to transfer all or a portion of the balance in this subaccount, to other adjustment clauses for future rate recovery, as may be approved by the CPUC.
- 3) A debit or credit 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.

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**ELECTRIC PRELIMINARY STATEMENT PART IG
MICROGRIDS MEMORANDUM ACCOUNT (MGMA)**

Sheet 5

5. ACCOUNTING PROCEDURE: (Cont'd)

e-h. Microgrid Incentive Program Subaccount – Implementation and Administration

The following entries will be made to this subaccount at the end of each month, or as applicable, as follows:

1. A debit entry equal to the expense incurred related to the implementation and administration of the Microgrid Incentive Program.
2. A debit or credit entry to transfer all or a portion of the balance in this subaccount, to other adjustment clauses for future rate recovery, as may be approved by the CPUC.
3. A debit or credit 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)

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**ELECTRIC PRELIMINARY STATEMENT PART II
MICROGRIDS BALANCING ACCOUNT (MGBA)**

Sheet 1

(N)
(N)

IT. MICROGRIDS BALANCING ACCOUNT (MGBA)

1. PURPOSE: The purpose of the Microgrids Balancing Account (MGBA) is to record actual incremental incurred expenses and capital-related revenue requirement related to the actual incremental capital costs incurred associated with the Electrical Isolation Technology Evaluation, the Microgrids Evaluation, and the Clean Substation Microgrid Program to be implemented pursuant to Decision (D.) 21-01-018 and with Make-Ready, Utility-Owned Generation, and Third-Party contracts for Distributed Generation-Enabled Microgrid Services (DGEMS) implemented pursuant to D. 22-11-009. The account ~~is a one-way balancing account and~~ consists of ~~five one-way~~three subaccounts, which separately track the Electrical Isolation Technology Evaluation, the Microgrids Evaluation, ~~and~~ the Clean Substation Microgrid Program, Make-Ready investments, and Utility-Owned Generation; and one two-way subaccount, which tracks Third-Party DGEMS Contracts.
2. APPLICABILITY: The MGBA shall apply to all electric customer classes, except for those specifically excluded by the Commission.
3. REVISION DATE: Disposition of the balances of the Electrical Isolation Technology Evaluation Subaccount, ~~and~~ the Microgrids Evaluation subaccount, Make-Ready subaccount, and Utility-Owned Generation subaccount, will be in the distribution component of electric rates through the Distribution Revenue Adjustment Mechanism (DRAM) as part of PG&E's Annual Electric True-up (AET) advice letter filing at the end of the related project work. Disposition of the balance of the Third-Party DGEMS Contracts subaccount will be in the distribution component of electric rates through the DRAM as part of PG&E's AET advice letter filing on an annual basis. Additionally, for the Make-Ready subaccount, Utility-Owned Generation subaccount, and Third-Party DGEMS Contracts subaccount the costs will be recovered based on the allocation of wildfire mitigation costs adopted in D.21-11-016. The specific method for the disposition of the balance of the Clean Substation Microgrid Program Subaccount will be determined in a future Tier 3 Advice Letter that PG&E will file pursuant to Ordering Paragraph 17 of D.21-01-018. ~~Disposition of the Make-Ready and Third-Party DGEMS Contracts subaccounts will be determined in future advice letter filing.~~
4. RATES: The MGBA does not have a rate component.
5. ACCOUNTING PROCEDURE: The MGBA consists of the following subaccounts:

The Electrical Isolation Technology Evaluation Subaccount (one-way subaccount) records actual incurred expenses and capital-related revenue requirement related to the actual capital costs incurred for the Electrical Isolation Technology Evaluation as described in D.21-01-018.

~~The~~ Microgrids Evaluation Subaccount (one-way subaccount) records actual incurred expenses for the Microgrids Evaluation as described in D.21-01-018.

The Clean Substation Microgrid Program Subaccount (one-way subaccount) records actual incurred expenses and capital-related revenue requirement related to the actual capital costs incurred for the Clean Substation Microgrid Program as described in D.21-01-018.

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**ELECTRIC PRELIMINARY STATEMENT PART II
MICROGRIDS BALANCING ACCOUNT (MGBA)**

Sheet 1

(N)
(N)

The Make-Ready Subaccount (one-way subaccount) tracks the difference between actual incurred expenses and capital-related revenue requirement related to the actual capital costs incurred against total adopted revenue requirement for the Make-Ready investments related to multi-season substation microgrids as described in D.22-11-009.

The Utility-Owned Generation Subaccount (one-way subaccount) tracks the difference between actual incurred expenses and capital-related revenue requirement related to the actual capital costs incurred against the total adopted revenue requirement for the Utility-Owned Generation related to multi-season substation microgrids, net of market revenues for blue-sky products¹, if any, as described in D.22-11-009.

The Third-Party DGEMS Contracts subaccount (two-way subaccount) records actual incurred expenses for Third-Party DGEMS contracts, net of market revenues for blue-sky products, if any as described in D.22-11-009.

A. The Electrical Isolation Technology Evaluation Subaccount

The following entries will be made each month, or as applicable, net of Revenue Fees and uncollectibles (RF&U):

1. A debit equal to the actual incremental incurred expenses;
2. A debit or credit entry equal to the capital-related revenue requirement related to the actual incremental capital costs incurred. Capital-related revenue requirements include depreciation expense, return on investment, federal and state income taxes, and property taxes associated with the costs of installed equipment;

¹ In this context, PG&E refers to "blue sky products" as those that the distributed energy resources (DER) that power a substation microgrid may be able to provide to the wholesale market during normal ("blue sky") grid operations. They may include, for example, energy, ancillary services, and capacity.

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**ELECTRIC PRELIMINARY STATEMENT PART II
MICROGRIDS BALANCING ACCOUNT (MGBA)**

Sheet 2

(N)
(N)

5. ACCOUNTING PROCEDURE (Cont'd)

A. The Electrical Isolation Technology Evaluation Subaccount (Cont'd)

- 3. A credit to transfer the balance or amounts to the DRAM for true-up in rates; and
- 4. A debit or credit entry equal to the interest on the average of the balance in this subaccount at the beginning of the month and the balance in this subaccount 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.

B. The Microgrids Evaluation Subaccount

The following entries will be made each month, or as applicable, net of RF&U:

- 1. A debit equal to the actual incremental incurred expenses;
- 2. A credit to transfer the balance or amounts to the DRAM for true-up in rates; and
- 3. A debit or credit entry equal to the interest on the average of the balance in this subaccount at the beginning of the month and the balance in this subaccount 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.

C. The Clean Substation Microgrid Program

The following entries will be made each month, or as applicable, net of RF&U:

- 1. A debit equal to the actual incremental incurred expenses;
- 2. A debit or credit entry equal to the capital-related revenue requirement related to the actual incremental capital costs incurred. Capital-related revenue requirements include depreciation expense, return on investment, federal and state income taxes, and property taxes associated with the costs of installed equipment;
- 3. A credit to transfer all or a portion of the balance or amounts in this subaccount, to other adjustment clauses for future rate recovery, as may be approved by the CPUC; and
- 4. A debit or credit entry equal to the interest on the average of the balance in this subaccount at the beginning of the month and the balance in this subaccount 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



**ELECTRIC PRELIMINARY STATEMENT PART II
MICROGRIDS BALANCING ACCOUNT (MGBA)**

Sheet 2

(N)
(N)

D. Make-Ready

The following entries will be made each month, or as applicable, net of RF&U:

1. A credit equal to one-twelfth the adopted annual revenue requirement. A corresponding entry is included in DRAM, inclusive of RF&U;
2. A debit equal to the actual incremental incurred expenses;
3. A debit or credit entry equal to the capital-related revenue requirement related to the actual incremental capital costs incurred. Capital-related revenue requirements include depreciation expense, return on investment, federal and state income taxes, and property taxes associated with the costs of installed equipment;
4. A debit or credit to transfer the balance or amounts to the DRAM for true-up in rates; and
5. A debit or credit entry equal to the interest on the average of the balance in this subaccount at the beginning of the month and the balance in this subaccount 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

E. Utility-Owned Generation

The following entries will be made each month, or as applicable, net of RF&U:

1. A credit equal to one-twelfth the adopted annual revenue requirement. A corresponding entry is included in DRAM, inclusive of RF&U;
2. A debit equal to the actual incremental incurred expenses;
3. A debit or credit entry equal to the capital-related revenue requirement related to the actual incremental capital costs incurred. Capital-related revenue requirements include depreciation expense, return on investment, federal and state income taxes, and property taxes associated with the costs of installed equipment;
4. A credit equal to any value received from Resource Adequacy credits, energy or ancillary services wholesale market transactions, and Renewable Energy Credits;
5. A debit or credit to transfer the balance or amounts to the DRAM for true-up in rates
6. A debit or credit entry equal to the interest on the average of the balance in this subaccount at the beginning of the month and the balance in this subaccount 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

F. Third-Party DGEMS Contracts

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MICROGRIDS BALANCING ACCOUNT (MGBA)

Sheet 2

(N)
(N)

The following entries will be made each month, or as applicable, net of RF&U:

1. A debit equal to the actual incremental incurred expenses;
2. A credit equal to any value received from Resource Adequacy credits, energy or ancillary services wholesale market transactions, and Renewable Energy Credits;
3. A debit or credit to transfer the balance or amounts to the DRAM for true-up in rates; and
4. A debit or credit entry equal to the interest on the average of the balance in this subaccount at the beginning of the month and the balance in this subaccount 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.

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**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.
Braun Blaising Smith Wynne, P.C.
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
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
Dish Wireless L.L.C.

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

GenOn Energy, Inc.
Goodin, MacBride, Squeri, Schlotz &
Ritchie
Green Power Institute
Hanna & Morton
ICF

iCommLaw
International Power Technology
Intertie

Intestate Gas Services, Inc.

Johnston, Kevin
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
McClintock IP
McKenzie & Associates

Modesto Irrigation District
NLine Energy, Inc.
NRG Solar

OnGrid Solar
Pacific Gas and Electric Company
Peninsula Clean Energy

Pioneer Community Energy

Public Advocates Office

Redwood Coast Energy Authority
Regulatory & Cogeneration Service, Inc.

Resource Innovations

SCD Energy Solutions
San Diego Gas & Electric Company

SPURR
San Francisco Water Power and Sewer
Sempra Utilities

Sierra Telephone Company, Inc.
Southern California Edison Company
Southern California Gas Company
Spark Energy
Sun Light & Power
Sunshine Design
Stoel Rives LLP

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