

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



Pacific Gas & Electric Company
ELC (Corp ID 39)
Status of Advice Letter 6923E
As of June 12, 2023

Subject: Request to Update the Portfolio Allocation Balancing Account, New System Generation Balancing Account, and Modified Cost Allocation Mechanism Balancing Account Pursuant to Decision 23-02-040

Division Assigned: Energy

Date Filed: 04-24-2023

Date to Calendar: 04-28-2023

Authorizing Documents: D2302040

Disposition:	Accepted
Effective Date:	05-24-2023

Resolution Required: No

Resolution Number: None

Commission Meeting Date: None

CPUC Contact Information:

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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- Disposition of Filing (Accepted, Rejected, Withdrawn, etc.)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

April 24, 2023

Advice 6923-E

Pacific Gas and Electric Company (U 39 E)

Public Utilities Commission of the State of California

Subject: Request to Update the Portfolio Allocation Balancing Account, New System Generation Balancing Account, and Modified Cost Allocation Mechanism Balancing Account Pursuant to Decision 23-02-040

Purpose

The purpose of this Tier 2 advice letter is to request that the California Public Utilities Commission (Commission or CPUC) approve: (1) PG&E's Rate Implementation Plan for contracts procured to meet Supplemental Mid-Term Reliability targets established in Decision (D.) 23-02-040, (2) update Electric Preliminary Statement Part JN, Modified Cost Allocation Mechanism Balancing Account (MCAMBA) which records contract costs net of energy and Renewables Portfolio Standard (RPS) attribute sales, if any, associated with procurement done on behalf of all Commission-jurisdictional load serving entities (LSEs) that are deemed by the Commission to be deficient in meeting assigned procurement targets, and (3) tariff modifications to the Portfolio Allocation Balancing Account (PABA) and the New System Generation Balancing Account (NSGBA) that will allow recovery of the bundled service and departing load portion of Supplemental Mid-Term Reliability procurement to be recovered through existing Power Charge Indifference Adjustment (PCIA) and New System Generation Charge (NSGC) rates, as authorized in D.22-05-015.

Background

In D.19-11-016, the Commission ordered all LSEs to procure incremental resources beyond the baseline list of resources assumed for the years 2021, 2022, and 2023 and included in the Preferred System Plan adopted in D.19-04-040, as adjusted by D.19-11-016. In addition, D.19-11-016 required the investor-owned utilities (IOUs) to procure resource generation capacity on behalf of other non-IOU LSEs in their service territory that either (a) elected to opt-out of self-procurement or (b) failed to acquire their share of required capacity after electing to do so. PG&E refers to the procurement for the former situation as "opt-out procurement" and the latter as "backstop procurement." In total, eleven LSEs opted out of D.19-11-016 procurement requirements, representing approximately 113 megawatts (MW) out of the total 3,300 MW of required capacity. PG&E's portion of the opt-out procurement was 48.2 MW on top of its bundled service

customer procurement obligation of 716.9 MW. Table 1 below summarizes PG&E's D.19-11-016 incremental procurement obligation¹.

TABLE 1
D.19-11-016 PROCUREMENT TARGETS

<u>Line No.</u>	<u>Procurement Obligation</u>	<u>MW</u>	<u>Percent of Total</u>	<u>50% Incremental Online 8/1/2021</u>	<u>25% Incremental Online 8/1/2022</u>	<u>25% Incremental Online 8/1/2023</u>	<u>100% Online 8/1/2023</u>
1	PG&E Bundled	716.9	93.7%	358.5	179.2	179.2	716.9
2	Opt-Out	48.2	6.3%	24.1	12.1	12.1	48.2
3	Total	765.1	100.0%	382.6	191.3	191.3	765.1

In D.21-06-035, the Commission ordered additional procurements for the mid-term reliability needs by requiring at least 11,500 MW of additional net qualifying capacity to be procured by all Commission-jurisdictional LSEs. Unlike D.19-11-016, D.21-06-035 did not allow for LSEs to opt-out of self-providing capacity but did provide for backstop procurement in the event of an LSE's failure to deliver their share of the procurement requirements. Table 2 below summarizes PG&E's D.21-06-035 procurement obligation.

TABLE 2
D.21-06-035 PROCUREMENT TARGETS
(PRE-D.23-02-040 MODIFICATIONS)

<u>Line No.</u>	<u>Procurement Obligation</u>	<u>Online 8/1/2023</u>	<u>Online 6/1/2024</u>	<u>Online 6/1/2025</u>	<u>LLT Resources Online* 6/1/2026</u>	<u>Minimum Zero-Emitting Capacity Online** 6/1/2025</u>	<u>Total Online*** 6/1/2026</u>
1	PG&E Bundled	400	1,201	300	400	500	2,302

* The Long Lead Time (LLT) resource requirements are divided into half from long-duration storage and half from firm zero-emitting generation resources. LSEs with an odd-numbered procurement obligation may choose how to round their obligation in whatever way results in the total capacity in this column of the table being delivered.

** The amount in this column is a subset of the 2023, 2024, and 2025 columns, and is therefore not also added to the total for each LSE.

*** Numbers may not add due to rounding.

In D.23-02-040, the Commission ordered supplemental mid-term reliability procurement of a total of 4,000 MW of net qualifying capacity in addition to the 11,500 MW ordered previously in D.21-06-035. The additional procurement will be for the years 2026 and 2027.²

¹ In Finding 6 of Resolution E-5239, the Commission noted that three opt-out LSEs ceased service and PG&E's D.19-11-016 procurement targets were not adjusted.

² D.23-02-040 required the supplemental mid-term reliability procurement due to, updated load forecasts from the California Energy Commission (CEC), increasing and accelerating impacts of climate change, and the likelihood of some additional fossil-fueled generation resource retirements, among other things.

Like D.21-06-035, D.23-02-040 did not allow for LSEs to opt-out of self-providing capacity but did provide for backstop procurement in the event of an LSE's failure to deliver their share of the procurement requirements. PG&E's portion of the procurement requirement arising from D.23-02-040 is 777 MW to meet its bundled service customer procurement obligation as shown in Table 3 below.

**TABLE 3
D.23-02-040 PROCUREMENT TARGETS**

<u>Line No.</u>	<u>Procurement Obligation</u>	<u>MW</u>	<u>50% Incremental Online 6/1/2026</u>	<u>50% Incremental Online 6/1/2027</u>	<u>100% Online 6/1/2027</u>
1	PG&E Bundled	777	388	388	777

D.23-02-040 also modified the online dates for the long lead-time resource procurement targets established in D.21-06-035. The online dates for the LLT resources were extended from June 1, 2026, to June 1, 2028, where all other aspects of the LLT procurement retain the requirements set forth by D.21-06-035, as summarized in Table 4 below.

**TABLE 4
D.21-06-035 PROCUREMENT TARGETS
(POST-D.23-02-040 MODIFICATIONS)**

<u>Line No.</u>	<u>Procurement Obligation</u>	<u>Online 8/1/2023</u>	<u>Online 6/1/2024</u>	<u>Online 6/1/2025</u>	<u>LLT Resources Online* 6/1/2028</u>	<u>Minimum Zero-Emitting Capacity Online** 6/1/2025</u>	<u>Total Online*** 6/1/2028</u>
1	PG&E Bundled	400	1,201	300	400	500	2,302

* The LLT resource requirements are divided into half from long-duration storage and half from zero-emitting generation resources. LSEs with an odd-numbered procurement obligation may choose how to round their obligation in whatever way results in the total capacity in this column of the table being delivered.

** The amount in this column is a subset of the 2023, 2024, and 2025 columns, and is therefore not also added to the total for each LSE.

*** Numbers may not add due to rounding.

Additionally, Ordering Paragraph (OP) 4 in D.23-02-040 requires PG&E, Southern California Edison Company, and San Diego Gas & Electric Company to each submit Tier 2 Advice Letters to update their balancing accounts to address the PCIA treatment of the

supplemental procurement, which will assign vintage 2023 to all resources procured in response to this order.³⁴

Tariff Revisions

As discussed above, clean and redlined versions of PG&E's PABA, NSGBA, and MCAMBA and revisions to the Preliminary Statements HS, FS, and JN are included in Attachments 1 and 2, respectively.

Protests

Anyone wishing to protest this submittal may do so by letter sent electronically via E-mail, no later than May 15, 2023, which is 21 days⁵ 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).

³ OP4: Any resources procured by an investor-owned utility in response to this order should be subject to Power Charge Indifference Adjustment (PCIA) vintage cost responsibility based on the effective date of this decision. Pacific Gas and Electric Company, Southern California Edison Company, and San Diego Gas & Electric Company may each submit a Tier 2 Advice Letter within 60 days of the effective date of this decision to update their balancing accounts to address this PCIA treatment.

⁴ The effective date of the order was February 23, 2023, which then sets the PCIA vintage to 2023.

⁵ Pursuant to Rule 1.5 of General Order 96-B, PG&E requests to extend the protest period by one additional day because twenty days following submission of this advice letter is Sunday, May 14, 2023.



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: stuart.rubio@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) #: 6923-E

Tier Designation: 2

Subject of AL: Request to Update the Portfolio Allocation Balancing Account, New System Generation Balancing Account, and Modified Cost Allocation Mechanism Balancing Account Pursuant to Decision 23-02-040

Keywords (choose from CPUC listing): Compliance, Tariff, Balancing Account

AL Type: Monthly Quarterly Annual One-Time Other:

If AL submitted in compliance with a Commission order, indicate relevant Decision/Resolution #: D.23-02-040

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: 5/24/23

No. of tariff sheets: 8

Estimated system annual revenue effect (%): N/A

Estimated system average rate effect (%): N/A

When rates are affected by AL, include attachment in AL showing average rate effects on customer classes (residential, small commercial, large C/I, agricultural, lighting).

Tariff schedules affected: 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 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	Cancelling Cal P.U.C. Sheet No.
55867-E	ELECTRIC PRELIMINARY STATEMENT PART FS NEW SYSTEM GENERATION BALANCING ACCOUNT Sheet 1	55768-E
55868-E	ELECTRIC PRELIMINARY STATEMENT PART FS NEW SYSTEM GENERATION BALANCING ACCOUNT Sheet 2	55769-E
55869-E	ELECTRIC PRELIMINARY STATEMENT PART FS NEW SYSTEM GENERATION BALANCING ACCOUNT Sheet 4	55771-E
55870-E	ELECTRIC PRELIMINARY STATEMENT PART HS PORTFOLIO ALLOCATION BALANCING ACCOUNT (PABA) Sheet 1	53846-E
55871-E	ELECTRIC PRELIMINARY STATEMENT PART JN MODIFIED COST ALLOCATION MECHANISM BALANCING ACCOUNT Sheet 1	53848-E
55872-E	ELECTRIC TABLE OF CONTENTS Sheet 1	54732-E
55873-E	ELECTRIC TABLE OF CONTENTS Sheet 16	55776-E
55874-E	ELECTRIC TABLE OF CONTENTS Sheet 18	55862-E



**ELECTRIC PRELIMINARY STATEMENT PART FS
NEW SYSTEM GENERATION BALANCING ACCOUNT**

Sheet 1

FS. NEW SYSTEM GENERATION BALANCING ACCOUNT

1. **PURPOSE:** The purpose of the New System Generation Balancing Account (NSGBA) is to record the benefits and the costs of Power Purchase Agreements (PPAs) associated with generation resources for which the Commission has determined that the costs and benefits will be allocated to all benefitting customers, including bundled service, Direct Access, and Community Choice Aggregation customers. Subaccounts shall be established in the NSGBA for each PPA associated with an eligible generation resource or a category of generation resources for which net capacity costs have been identified as recoverable on a non-bypassable basis.

Pursuant to Decision (D.) 20-06-002, Ordering Paragraph (OP) 17, a Centralized Local Procurement Subaccount (CLPSA) is established to facilitate cost recovery of procurement and administrative costs PG&E incurs in its role as the Central Procurement Entity (CPE) through the New System Generation Charge (NSGC). The net capacity cost associated with the procurement of CLPSA-eligible resources will be equal to the costs of the contracted resource or utility-owned generation (UOG) resource, including fuel and expense associated with greenhouse gas (GHG) compliance, net of actual revenue and cost the generation resources receive in the California Independent System Operator Corporation's (CAISO) energy and ancillary market is recoverable through the NSGC. The administrative cost associated with PG&E's CPE role is also recoverable through the NSGC pursuant to D. 20-06-002.

Pursuant to D.20-12-006, OPs 3 – 6, the Commission approved a local capacity requirement reduction compensation mechanism (LCR RCM) for new preferred and energy storage resources, and certain combinations of hybrid preferred resources and energy storage resources, including new utility-owned resources that have executed contracts on or after June 17, 2020.

Modified Cost Allocation Mechanism: Pursuant to D.22-05-015, OP 10, the Commission authorizes recovery of opt-out or backstop procurement. Pursuant to D.22-05-015, OP 10, in the event that a non-investor-owned-utility (IOU) load serving entity (LSE) declares bankruptcy or ceases providing retail service in California, and the non-IOU LSE has a procurement obligation under D.19-11-016, D.21-06-035, or any subsequent procurement order under the IRP framework, the remaining capacity and associated procurement obligations under the IRP framework should revert to the relevant IOU. Thereafter, the remaining costs and benefits should be allocated using the Cost Allocation Mechanism detailed in Decision 06-07-030. Exceptions to this rule can be made in cases where the non-IOU LSE's customers transfer to another non-IOU LSE, as was the case for opt-out load in SDG&E's territory, see OP 14 of D.22-05-015.

2. **APPLICABILITY:** The NSGBA shall apply to all benefitting customers and customer classes, except for those specifically excluded by the Commission.
3. **REVISION DATES:** The balancing account shall be trued-up annually.
4. **RATES:** The Cost Allocation Methodology (CAM) rate recovers the net capacity costs associated with NSGBA resources and is set forth in the applicable customer rate schedules.

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ELECTRIC PRELIMINARY STATEMENT PART FS
NEW SYSTEM GENERATION BALANCING ACCOUNT

Sheet 2

FS. NEW SYSTEM GENERATION BALANCING ACCOUNT (Cont'd.)

- 5. ACCOUNTING PROCEDURES: The CPUC-jurisdictional portion of all entries shall be made at the end of each month as follows: (L)
 - a) Revenues – the following entry reflects the revenue entry equal to the CAM rate recovering net capacity costs from all CAM-eligible resources.
 - A credit entry equal to the revenue from the CAM rate from non-exempt retail customers during the month, excluding the allowance for Revenue Fees and Uncollectible (RF&U) accounts expense;
 - b) Net Capacity Costs - the following entries reflect the net capacity costs associated with eligible resources, by subaccount: (L)
 - 1. QF/CHP Program Subaccount
 - i. A debit entry equal to the capacity and energy costs for eligible QF/CHP Program contracts;
 - ii. A credit entry equal to the energy revenues as established in Appendix A of D.07-09-044, Section IX.B.2 for eligible QF/CHP Program contracts.
 - iii. Total QF/CHP Program net capacity costs are equal to the sum of lines 5.b.1.i and 5.b.1.ii.
 - 2. Marsh Landing Power Purchase Agreement (PPA) Subaccount
 - i. A debit entry equal to the capacity and energy costs for the Marsh Landing PPA;
 - ii. A credit entry equal to the energy revenues, if any, as established in Appendix A of D.07-09-044, Section IX.B.2 for the CAM-eligible Marsh Landing PPA.
 - iii. Total Marsh Landing PPA net capacity costs are equal to the sum of lines 5.b.2.i and 5.b.2.ii.
 - 3. Vistra Moss Landing Energy Storage Resource Adequacy Agreement (ESRAA) Subaccount
 - i. A debit entry equal to the contract costs (e.g. capacity and any other charges under the terms of the contract) for the Vistra Moss Landing ESRAA;
 - ii. A debit entry equal to the costs to charge the battery;
 - iii. A credit entry equal to the CAISO market revenues received, net of any related charges, for the CAM-eligible Vistra Moss Landing ESRAA:
 - 4. Hummingbird Energy Storage Resource Adequacy Agreement (ESRAA) Subaccount
 - i. A debit entry equal to the contract costs (e.g. capacity and any other charges under the terms of the contract) for the Hummingbird ESRAA;
 - ii. A debit entry equal to the costs to charge the battery;
 - iii. A credit entry equal to the CAISO market revenues received, net of any related charges, for the CAM-eligible Humminbird ESRAA:
 - 5. mNOC AERS Behind-the-Retail Meter Capacity Storage Agreement (BTM CSA) Subaccount
 - i. A debit entry equal to the contract costs (e.g. capacity and any other charges under the terms of the contract) for the mNOC AERS BTM CSA;
 - ii. A debit entry equal to the costs to charge the battery;
 - iii. A credit entry equal to the CAISO market revenues received, net of any related charges, for the CAM-eligible mNOC AERS BTM CSA:



**ELECTRIC PRELIMINARY STATEMENT PART FS
NEW SYSTEM GENERATION BALANCING ACCOUNT**

Sheet 4

FS. NEW SYSTEM GENERATION BALANCING ACCOUNT (Cont'd.)

5. ACCOUNTING PROCEDURES: (Cont'd.)

b) Net Capacity Costs (Cont'd)

8. Modified Cost Allocation Mechanism Subaccount

i. A debit entry equal to the procurement costs associated with MCAM procurement where the LSE is no longer serving customers in PG&E's service territory and the associated product(s) have reverted to PG&E (e.g., capacity and energy, if applicable, under the terms of the contract). (T)
| (T)

ii. A debit entry equal to any associated fuel costs for the MCAM resource.

iii. A credit entry equal to the CAISO market revenues received, net of any related charges, for the MCAM resource, including costs to charge the resource if it is a battery storage resource.

iv. A credit entry for the RPS attribute at the price established for RPS attributes subject to voluntary allocation in D.21-05-030. The MCAM RPS attributes, if any, will be included in the next available round of the voluntary allocation process associated with the current renewables portfolio standard (RPS) compliance implemented in Rulemaking 18-07-003.

9. System Reliability Incremental Procurement

A. Amendments to Existing Purchase Power Agreements for Incremental Energy

i. A debit/credit entry equal to the incremental energy costs for 10 amended contracts authorized in D.21-02-028 and approved in Advice Letter 6088-E, which will deliver incremental energy during a CAISO system emergency or Flex Alert including administrative costs associated with the procurement (e.g., Independent Evaluator expenses);

ii. A debit/credit entry equal to the actual net revenues and costs received in the CAISO energy and ancillary services market or net revenues and costs for energy and ancillary services' payments/charges during the time the contract is delivering incremental energy;

iii. A debit/credit entry equal to miscellaneous CAISO charges/credits assigned to contract resources during the time the contract is delivering incremental energy.

B. Firm Import Energy authorized in Advice Letter 6089-E

i. A debit/credit entry equal to the energy costs for two firm energy import agreement authorized in D.21-02-028 and approved in Advice Letter 6089-E, including administrative costs associated with the procurement (e.g., Independent Evaluator expenses).

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

Sheet 1

HS. PORTFOLIO ALLOCATION BALANCING ACCOUNT (PABA)

1. **PURPOSE:** The purpose of the PABA is to record the “above-market” costs of all generation resources that are eligible for recovery through Power Charge Indifference Adjustment (PCIA) rates.

The PABA is comprised of subaccounts for each year’s vintage portfolio resources, that records the costs, market revenues, and imputed revenues of all generation resources executed or approved by the Commission for cost recovery that year. Amounts will include costs related to contracts executed with third parties and utility-owned generation.

Pursuant to Decision (D.) 20-06-002 issued in the Generation Resource Adequacy Rulemaking, (R.) 17-09-020, on Central Procurement, the Commission determined that PG&E contracts and utility-owned generation (UOG) resources can be procured by the Central Procurement Entity (CPE) and be reclassified to be recovered through the New System Generation Charge (NSGC) and recorded to the Centralized Local Procurement Subaccount (CLPSA) of the New System Generation Balancing Account (NSGBA) for the term of the CPE contract. At the end of the CPE contract term, the resource would be reclassified back to its original cost recovery mechanism, which in the case of a PCIA-eligible resource would be a PABA vintage subaccount. Pursuant to D.20-06-002, PCIA-eligible resources that are reclassified from NSGC back to PCIA will be exempt from the PCIA rate cap authorized in D.18-10-019.

Decision 22-01-023 modified the ERRA Trigger calculation to consider ERRA balances net of the 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 D.22-01-023, the Commission authorized disposition of the year-end ERRA balances via a transfer to the most recent vintage PABA subaccount.

Decision 22-05-015, OP 4, provides that any above-market costs associated with the Modified Cost Allocation Mechanism procurement ordered in D.19-11-016 done on behalf of bundled customers shall be assigned a 2019 vintage, D.21-06-035, OP 12, provides that procurement done on behalf of bundled customers will be assigned a 2021 vintage, and D.23-02-040, OP4, provides that procurement done in response to such order will be assigned a 2023 vintage. Procurement ordered in these decisions will be recovered from bundled and departing load customers of non-IOU LSEs through the PCIA.

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2. **APPLICABILITY:** The PABA shall apply to all customer classes, except for those specifically excluded by the Commission.
3. **REVISION DATES:** Disposition of the balance in the account shall be through the Annual Electric True-Up advice letter process, as authorized by the CPUC in the annual ERRA forecast proceeding or an ERRA Trigger Application, including the provision that disposition of the year-end balance in the ERRA shall be to the PABA upon submission (where a Tier 1 advice letter is currently required) or approval (where a Tier 2 advice letter is currently required) by the Commission of the applicable compliance advice letter addressing such balance.
4. **RATES:** PABA rates are included in the effective rates set forth in each rate schedule.
5. **ACCOUNTING PROCEDURES:** The PABA consists of two types of subaccounts:

“Legacy Utility Owned Generation Subaccount” records and recovers the above market costs associated with adopted revenue requirements related to PG&E-owned generation installed before 2002 (“Legacy UOG”), including capital and related non-fuel operating and maintenance expenses. Legacy UOG includes PG&E’s hydroelectric and nuclear generation facilities.

“Vintage Subaccounts” record and recover the above market power costs associated with PG&E’s authorized procurement plan by vintage. Power costs recorded in each vintage subaccount include, but are not limited to, fuel and greenhouse gas (GHG) costs, third party power purchase contracts, and utility owned generation revenue requirements. These costs are offset by CAISO generation revenues, forward sales revenues, and PCIA revenues from customers assigned to the vintage subaccount. Note that each year beginning with 2009 has its own vintage subaccount. Resources are assigned to a vintage portfolio based on the year the generation resource commitment is made (i.e., contract execution date or Commission approval of UOG construction) and customers are assigned to a vintage based on their departure date. Customers who depart before July 1 of a given year are assigned to the prior year’s vintage.

(Continued)

<i>Advice</i>	6923-E	<i>Issued by</i>	<i>Submitted</i>	April 24, 2023
<i>Decision</i>	D.23-02-040	Meredith Allen	<i>Effective</i>	_____
		<i>Vice President, Regulatory Affairs</i>	<i>Resolution</i>	_____



ELECTRIC PRELIMINARY STATEMENT PART JN
MODIFIED COST ALLOCATION MECHANISM BALANCING ACCOUNT

Sheet 1

JN. Modified Cost Allocation Mechanism Balancing Account

1. PURPOSE: The purpose of the Modified Cost Allocation Mechanism Balancing Account is to track and record the contract costs and market value of the energy and RPS attributes, if any, related to the procurement of incremental resource adequacy (RA) capacity required by CPUC Decision (D.) 19-11-016, D.21-06-035, or any subsequent procurement order under the IRP framework, including any related administrative costs that are not otherwise recovered in rates. Such costs may include: (1) procurement expense for incremental RA capacity allocated to load-serving entities (LSE) that have opted-out of self-procurement or have deficiencies in meeting the self-procurement targets requiring PG&E to purchase backstop procurement on the LSEs' behalf, and (2) incremental administrative costs associated with the procurement such as the independent evaluator consulting costs and administrative costs associated with implementing the billing system modifications needed to bill these customers. The MCAMBA will not include cost or benefits recorded and recovered in another account. (T)
2. The MCAMBA will have subaccounts where the first subaccount will be exclusively for tracking net capacity costs associated for LSEs that opted-out of procuring its D.19-11-016 procurement targets. (T)
3. Subsequent subaccounts may be added if the Commission orders that PG&E perform backstop procurement for self-procuring LSEs that fail to meet its procurement target and are deemed deficient. The number of Deficient LSE Subaccounts will be dependent on the number and timing of the self-procuring LSEs' deficiency. Where possible, PG&E will look to pool the incremental procurement together to cover as many deficient LSEs as possible.
4. APPLICABILITY: The MCAMBA shall apply to the LSE customer classes where the LSE opted out of the procurement required in D.19-11-016 and self-procuring LSEs customers where the LSE has been found to have deficiencies in meeting its procurement targets established by D.19-11-016, D.21-06-035, or any subsequent procurement order under the IRP framework requiring PG&E to purchase capacity to satisfy the procurement targets set by the Commission. (T)
5. REVISION DATE: Disposition of the balances in the account shall be as authorized by the Commission. (T)
6. RATES: The MCAMBA will have separate rate components for customers of the opt-out LSEs and potentially separate MCAMBA rate components for customers of Deficient LSEs. The number of Deficient LSE MCAMBA rate components will depend on the timing of the procurement done on behalf of the deficient LSE(s).

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Attachment 2

Redline Tariff Revisions

ELECTRIC PRELIMINARY STATEMENT PART FS
NEW SYSTEM GENERATION BALANCING ACCOUNT

Sheet 1

FS. NEW SYSTEM GENERATION BALANCING ACCOUNT

1. **PURPOSE:** The purpose of the New System Generation Balancing Account (NSGBA) is to record the benefits and the costs of Power Purchase Agreements (PPAs) associated with generation resources for which the Commission has determined that the costs and benefits will be allocated to all benefitting customers, including bundled service, Direct Access, and Community Choice Aggregation customers. Subaccounts shall be established in the NSGBA for each PPA associated with an eligible generation resource or a category of generation resources for which net capacity costs have been identified as recoverable on a non-bypassable basis.

Pursuant to Decision (D.) 20-06-002, Ordering Paragraph (OP) 17, a Centralized Local Procurement Subaccount (CLPSA) is established to facilitate cost recovery of procurement and administrative costs PG&E incurs in its role as the Central Procurement Entity (CPE) through the New System Generation Charge (NSGC). The net capacity cost associated with the procurement of CLPSA-eligible resources will be equal to the costs of the contracted resource or utility-owned generation (UOG) resource, including fuel and expense associated with greenhouse gas (GHG) compliance, net of actual revenue and cost the generation resources receive in the California Independent System Operator Corporation's (CAISO) energy and ancillary market is recoverable through the NSGC. The administrative cost associated with PG&E's CPE role is also recoverable through the NSGC pursuant to D. 20-06-002.

Pursuant to D.20-12-006, OPs 3 – 6, the Commission approved a local capacity requirement reduction compensation mechanism (LCR RCM) for new preferred and energy storage resources, and certain combinations of hybrid preferred resources and energy storage resources, including new utility-owned resources that have executed contracts on or after June 17, 2020.

Modified Cost Allocation Mechanism: Pursuant to D.22-05-015, OP 10, the Commission authorizes recovery of opt-out or backstop procurement. Pursuant to D.22-05-015, OP 10, in the event that a non-investor-owned-utility (IOU) load serving entity (LSE) declares bankruptcy or ceases providing retail service in California, and the non-IOU LSE has a procurement capacity obligation under D.19-11-016, or D.21-06-035, or any subsequent procurement order under the IRP framework, and their retail customers are paying for capacity under the modified cost allocation mechanism (MCAM) adopted in 22-05-015. OP 10 provides that the remaining capacity and associated procurement obligations under the IRP framework should shall revert to the relevant IOU. Thereafter, the remaining with the costs and benefits should be of the associated procurement allocated thereafter using the Cost Allocation Mechanism detailed in Decision 06-07-030. Exceptions to this rule can be made in cases where the non-IOU LSE's customers transfer to another non-IOU LSE, as was the case for opt-out load in SDG&E's territory, see OP 14 of D.22-05-015.

2. **APPLICABILITY:** The NSGBA shall apply to all benefitting customers and customer classes, except for those specifically excluded by the Commission.
3. **REVISION DATES:** The balancing account shall be trued-up annually.
4. **RATES:** The Cost Allocation Methodology (CAM) rate recovers the net capacity costs associated with NSGBA resources and is set forth in the applicable customer rate schedules.
5. **ACCOUNTING PROCEDURES:** The CPUC-jurisdictional portion of all entries shall be made at the end of each month as follows:
 - a) Revenues – the following entry reflects the revenue entry equal to the CAM rate recovering net capacity costs from all CAM-eligible resources.

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<i>Advice</i>	6895-E		
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			March 24, 2023 March 24, 2023 E-5239

ELECTRIC PRELIMINARY STATEMENT PART FS
NEW SYSTEM GENERATION BALANCING ACCOUNT

Sheet 1

A credit entry equal to the revenue from the CAM rate from non-exempt retail customers during the month, excluding the allowance for Revenue Fees and Uncollectible (RF&U) accounts expense;

- b) Net Capacity Costs - the following entries reflect the net capacity costs associated with eligible resources, by subaccount:

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ELECTRIC PRELIMINARY STATEMENT PART FS
NEW SYSTEM GENERATION BALANCING ACCOUNT

Sheet 4

FS. NEW SYSTEM GENERATION BALANCING ACCOUNT (Cont'd.)

5. ACCOUNTING PROCEDURES: (Cont'd.)

b) Net Capacity Costs (Cont'd)

8. Modified Cost Allocation Mechanism Subaccount

i. A debit entry equal to the ~~opt-out and backstop procurement resource~~ costs associated with MCAM procurement where the LSE is no longer serving customers in PG&E's service territory and the associated product(s) have reverted to PG&E (e.g., capacity and energy, if applicable, under the terms of the contract).

ii. A debit entry equal to any associated fuel costs for the MCAM resource.

iii. A credit entry equal to the CAISO market revenues received, net of any related charges, for the MCAM resource, including costs to charge the resource if it is a battery storage resource.

iv. A credit entry for the RPS attribute at the price established for RPS attributes subject to voluntary allocation in D.21-05-030. The MCAM RPS attributes, if any, will be included in the next available round of the voluntary allocation process associated with the current renewables portfolio standard (RPS) compliance implemented in Rulemaking 18-07-003.

9. System Reliability Incremental Procurement

A. Amendments to Existing Purchase Power Agreements for Incremental Energy

i. A debit/credit entry equal to the incremental energy costs for 10 amended contracts authorized in D.21-02-028 and approved in Advice Letter 6088-E, which will deliver incremental energy during a CAISO system emergency or Flex Alert including administrative costs associated with the procurement (e.g., Independent Evaluator expenses);

ii. A debit/credit entry equal to the actual net revenues and costs received in the CAISO energy and ancillary services market or net revenues and costs for energy and ancillary services' payments/charges during the time the contract is delivering incremental energy;

iii. A debit/credit entry equal to miscellaneous CAISO charges/credits assigned to contract resources during the time the contract is delivering incremental energy.

B. Firm Import Energy authorized in Advice Letter 6089-E

i. A debit/credit entry equal to the energy costs for two firm energy import agreement authorized in D.21-02-028 and approved in Advice Letter 6089-E, including administrative costs associated with the procurement (e.g., Independent Evaluator expenses).

(Continued)

<i>Advice Decision</i>	6895-E	<i>Issued by</i> Meredith Allen <i>Vice President, Regulatory Affairs</i>	<i>Submitted Effective Resolution</i>	March 24, 2023 March 24, 2023 E-5239
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ELECTRIC PRELIMINARY STATEMENT PART HS
PORTFOLIO ALLOCATION BALANCING ACCOUNT (PABA)

Sheet 1

HS. PORTFOLIO ALLOCATION BALANCING ACCOUNT (PABA)

1. **PURPOSE:** The purpose of the PABA is to record the “above-market” costs of all generation resources that are eligible for recovery through Power Charge Indifference Adjustment (PCIA) rates. The PABA is comprised of subaccounts for each year’s vintage portfolio resources, that records the costs, market revenues, and imputed revenues of all generation resources executed or approved by the Commission for cost recovery that year. Amounts will include costs related to contracts executed with third parties and utility-owned generation.

Pursuant to Decision (D.) 20-06-002 issued in the Generation Resource Adequacy Rulemaking, (R.) 17-09-020, on Central Procurement, the Commission determined that PG&E contracts and utility-owned generation (UOG) resources can be procured by the Central Procurement Entity (CPE) and be reclassified to be recovered through the New System Generation Charge (NSGC) and recorded to the Centralized Local Procurement Subaccount (CLPSA) of the New System Generation Balancing Account (NSGBA) for the term of the CPE contract. At the end of the CPE contract term, the resource would be reclassified back to its original cost recovery mechanism, which in the case of a PCIA-eligible resource would be a PABA vintage subaccount. Pursuant to D.20-06-002, PCIA-eligible resources that are reclassified from NSGC back to PCIA will be exempt from the PCIA rate cap authorized in D.18-10-019.

Decision 22-01-023 modified the ERRA Trigger calculation to consider ERRA balances net of the 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 D.22-01-023, the Commission authorized disposition of the year-end ERRA balances via a transfer to the most recent vintage PABA subaccount.

Decision 22-05-015, OP 4, provides that any above-market costs associated with the Modified Cost Allocation Mechanism procurement ordered in D.19-11-016 done on behalf of bundled customers shall be assigned a 2019 vintage, **and** D.21-06-035, OP 12, provides that procurement done on behalf of bundled customers will be assigned a 2021 vintage, **and D.23-02-040, OP4, provides that procurement done in response to such order will be assigned a 2023 vintage.** Procurement ordered in these decisions will be recovered from bundled and departing load customers of non-IOU LSEs through the PCIA.

2. **APPLICABILITY:** The PABA shall apply to all customer classes, except for those specifically excluded by the Commission.
3. **REVISION DATES:** Disposition of the balance in the account shall be through the Annual Electric True-Up advice letter process, as authorized by the CPUC in the annual ERRA forecast proceeding or an ERRA Trigger Application, including the provision that disposition of the year-end balance in the ERRA shall be to the PABA upon submission (where a Tier 1 advice letter is currently required) or approval (where a Tier 2 advice letter is currently required) by the Commission of the applicable compliance advice letter addressing such balance.
4. **RATES:** PABA rates are included in the effective rates set forth in each rate schedule.
5. **ACCOUNTING PROCEDURES:** The PABA consists of two types of subaccounts:

“Legacy Utility Owned Generation Subaccount” records and recovers the above market costs associated with adopted revenue requirements related to PG&E-owned generation installed before 2002 (“Legacy UOG”), including capital and related non-fuel operating and maintenance expenses. Legacy UOG includes PG&E’s hydroelectric and nuclear generation facilities.

“Vintage Subaccounts” record and recover the above market power costs associated with PG&E’s authorized procurement plan by vintage. Power costs recorded in each vintage subaccount include, but are not limited to, fuel and greenhouse gas (GHG) costs, third party power purchase contracts, and utility owned generation revenue requirements. These costs are offset by CAISO generation revenues, forward sales revenues, and PCIA revenues from customers assigned to the vintage subaccount. Note that each year beginning with 2009 has its own vintage subaccount. Resources are assigned to a vintage portfolio based on the year the generation resource commitment is made (i.e., contract execution date or Commission approval of UOG construction) and customers are assigned to a vintage based on their departure date. Customers who depart before July 1 of a given year are assigned to the prior year’s vintage.

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<i>Advice</i>	6654-E-A	<i>Issued by</i>	<i>Submitted</i>
<i>Decision</i>	19-11-016, D.21-06-035	Meredith Allen	July 29, 2022
		<i>Vice President, Regulatory Affairs</i>	<i>Effective</i>
			January 12, 2023
			<i>Resolution</i>
			E-5239

ELECTRIC PRELIMINARY STATEMENT PART JN Sheet 1
MODIFIED COST ALLOCATION MECHANISM BALANCING ACCOUNT

JN. Modified Cost Allocation Mechanism Balancing Account

1. **PURPOSE:** The purpose of the Modified Cost Allocation Mechanism Balancing Account is to track and record the contract costs and market value of the energy and RPS attributes, if any, related to the procurement of incremental resource adequacy (RA) capacity required by CPUC Decision (D.) 19-11-016, ~~and~~ D.21-06-035, **or any subsequent procurement order under the IRP framework**, including any related administrative costs that are not otherwise recovered in rates. Such costs may include: (1) procurement expense for incremental RA capacity allocated to load-serving entities (LSE) that have opted-out of self-procurement or have deficiencies in meeting the self-procurement targets requiring PG&E to purchase backstop procurement on the LSEs' behalf, and (2) incremental administrative costs associated with the procurement such ~~as~~ the independent evaluator consulting costs and administrative costs associated with implementing the billing system modifications needed to bill these customers. The MCAMBA will not include cost or benefits recorded and recovered in another account.
2. The MCAMBA will have subaccounts where the first subaccount will be exclusively for tracking net capacity costs associated for LSEs that opted-out of procuring its D.19-11-016 procurement targets.
3. Subsequent subaccounts may be added if the Commission orders that PG&E perform backstop procurement for self-procuring LSEs that fail to meet its procurement target and are deemed deficient. The number of Deficient LSE Subaccounts will be dependent on the number and timing of the self-procuring LSEs' deficiency. Where possible, PG&E will look to pool the incremental procurement together to cover as many deficient LSEs as possible.
4. **APPLICABILITY:** The MCAMBA shall apply to the LSE customer classes where the LSE opted out of the procurement required in D.19-11-016 and self-procuring LSEs customers where the LSE has been found to have deficiencies in meeting its procurement targets established by D.19-11-016, ~~and~~ D.21-06-035, **or any subsequent procurement order under the IRP framework** requiring PG&E to purchase ~~backstop procurement capacity~~ to satisfy the procurement targets set by the Commission.
5. **REVISION DATE:** Disposition of the balances in the account shall be as authorized by the Commission.
6. **RATES:** The MCAMBA will have separate rate components for customers of the opt-out LSEs and potentially separate MCAMBA rate components for customers of Deficient LSEs. The number of Deficient LSE MCAMBA rate components will depend on the timing of the procurement done on behalf of the deficient LSE(s).

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<i>Advice</i>	6654-E-A	<i>Issued by</i>	<i>Submitted</i>
<i>Decision</i>	19-11-016, D.21-06-035	Meredith Allen	<u>July 29, 2022</u>
		<i>Vice President, Regulatory Affairs</i>	<i>Effective</i>
		Internal	<u>January 12, 2023</u>
			<i>Resolution</i>
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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
Downey Brand LLP
Dish Wireless L.L.C.

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

GenOn Energy, Inc.
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