

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



Pacific Gas & Electric Company
GAS (Corp ID 39)
Status of Advice Letter 4788G/7006E
As of September 12, 2023

Subject: Revision to the Establishment of the Infrastructure Investment and Jobs Act and Other Federal Grant Programs Memorandum Accounts Pursuant to Resolution E-5254

Division Assigned: Energy

Date Filed: 08-10-2023

Date to Calendar: 08-16-2023

Authorizing Documents: E-5254

Disposition:	Accepted
Effective Date:	04-06-2023

Resolution Required: No

Resolution Number: None

Commission Meeting Date: None

CPUC Contact Information:

edtariffunit@cpuc.ca.gov

AL Certificate Contact Information:

Kimberly Loo

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- Disposition of Filing (Accepted, Rejected, Withdrawn, etc.)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

August 10, 2023

Advice 4788-G/7006-E
(Pacific Gas and Electric Company ID U 39 M)

Public Utilities Commission of the State of California

Subject: Revision to the Establishment of the Infrastructure Investment and Jobs Act and Other Federal Grant Programs Memorandum Accounts Pursuant to Resolution E-5254

Purpose

This revision to Advice Letter 4762-G/6958-E seeks approval to revise the established electric and gas memorandum accounts as shown in Attachment A, which clarifies the Electric and Gas Preliminary Statements to include the recording and tracking of grants and loan application costs and related matching funds.

Background

Resolution E-5254 (R. E-5254) adopts a procedural venue for the electric and gas investor-owned utilities (IOUs) to request cost recovery for match funding, other costs associated with participation, and tax liabilities pursuant to any funds received from the federal Infrastructure Investment and Jobs Act (IIJA) Clean Energy Infrastructure Grant Programs administered by the United States Department of Energy (DOE), the federal Inflation Reduction Act (IRA), and the federal Creating Helpful Incentives to Produce Semiconductors and Science Act (CHIPS).

The IIJA 2021 program appropriated more than \$62 billion to the U.S. DOE to create and fund 60 new programs, including 16 demonstration and 32 deployment programs. The federal legislation also expands funding for 12 existing Research, Development, Demonstration, and Deployment (RDD&D) programs. For most programs, funding will be available annually through fiscal year (FY) 2026.

The federal funding now available for this program aligns with the Commission's goals of improving energy infrastructure to support zero carbon emissions, grid reliability, safety, and bill affordability for electric and gas customers by potentially displacing or reducing the need for future ratepayer dollars for electric infrastructure, grid hardening, and resiliency projects. As a result, on January 24, 2022 and November 28, 2022, the Commission's President Alice Busching Reynolds issued letters to the investor-owned utilities (IOUs) to gather information on how California's IOUs plan to seek and use non-ratepayer matching funds.

Two additional legislative acts were passed by Congress in 2022, which are the IRA and CHIPS. These two programs are differentiated from the IIJA, because their eligibility requirements apply more so to clean energy producers, consumers, and related stakeholders rather than utility providers. The IRA's principal climate and energy-related tools are tax rebates and consumer credits or incentives, while CHIPS invests in research and development to catalyze commercialization of new clean energy technologies faster and at cheaper price points. Similar to the IIJA, specific programs and details of the IRA and CHIPS require matching funds (although not necessarily from IOU ratepayers) while other requirements and due dates are still under development, allowing for grant or other utility-focused opportunities to be announced at a later date.

The review of costs for IIJA, administered by the DOE, IRA, and CHIPS has two procedural options through which the IOUs may request project funding: 1) a utility can seek prospective ratemaking treatment through its General Rate Case (GRC), which occurs every three to four years; or 2) via a separate stand-alone, project stand-alone application, if earlier cost recovery is needed.

To comply with Ordering Paragraph (OP) 1 of the Resolution, PG&E was instructed to file a Tier 2 advice letter within 60 days of issuance of the Resolution to establish an IIJA Memorandum Account. The Memorandum Account tracks costs for any projects seeking and/or awarded federal funding, which will include incremental costs incurred to prepare applications. PG&E timely filed the Tier 2 Advice Letter on June 2, 2023, and the AL was dispositioned on July 10, 2023.

Discussion

Per OP2 of R. E-5254 PG&E proposed to establish two new memorandum accounts, Infrastructure Investment and Jobs Act Memorandum Account – Electric (IIJAMA – E) and Infrastructure Investment and Jobs Act Memorandum Account – Gas (IIJAMA – G). Each account will consist of two subaccounts: 1) the IIJA Cost Subaccount, which will track costs associated with match funding for any projects seeking and/or awarded federal funding including federal loans,¹ including those costs for the development and preparation of applications for such funding, and 2) the IIJA Tax Subaccount, which will track the tax impacts of the federal grant awards funding, including the tracking of tax liabilities related to federal grant awards and any tax benefits such as the impact of depreciation.² Awarded projects are those that are selected to begin negotiations toward a grant funding agreement. Per OP6 of R. E-5254, funding received through IIJA grants, the Inflation Reduction Act (IRA), and Creating Helpful Incentives to Produce Semiconductors and Science Act (CHIPS) all follow the same process as outlined in the Resolution, and as such the related costs and tax impacts for these three funding sources may be recorded to the memorandum accounts. The effective date of these memorandum

¹ Pursuant to OP2 of R. E-5254.

² Pursuant to OP3 of R. E-5254.

accounts is the effective date of R. E-5254³, which is April 6, 2023. For application costs, PG&E proposed that common costs that cannot be specifically allocated to electric or gas be allocated based on the overall project allocation, or if not known at the time the application costs are incurred, then the Operations & Maintenance Labor allocation in effect per the related GRC will be used. For project costs, PG&E proposed that common costs that cannot be specifically allocated to electric or gas be allocated based on the overall project allocation. Per OP4 of R. E-5254 PG&E may seek cost recovery of the costs tracked in the memorandum accounts through a GRC application or through a separate application. Actual spending requests for projects that seek and/or are awarded grant funding will be addressed in GRCs or separate project applications.

Tariff Revisions

Establish Electric Preliminary Statement Part JT, Infrastructure Investment and Jobs Act Memorandum Account – Electric (IIJAMA – E), refer to Attachment A.

Establish Gas Preliminary Statement Part FX, Infrastructure Investment and Jobs Act Memorandum Account – Gas (IIJAMA – G), refer to Attachment A.

Rates

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 August 30, 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

³ Pursuant to OP1 of R. E-5254.

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 5.2, (and OP 2 of R. E-5254), this advice letter is submitted with a Tier 2 designation. PG&E requests that this Tier 2 advice submittal become effective on regular notice, April 6, 2023, which is the effective date of the account per R. E-5254.

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.21-06-021, A.19-08-013, A.22-05-016, A.22-05-015, A.19-08-015, A.20-09-002, A.22-05-006, A.21-05-017, A.22-08-010, R.19-09-009, R.18-04-019, R.19-01-011, A.21-11-021, R.18-07-006, R.22-02-002, R.18-12-006, A.22-12-009, A.22-06-003, A.21-07-017, A.22-02-007. Address changes to the General Order 96-B service list should be directed to PG&E at email address PGETariffs@pge.com. For changes to any other service list, please contact the Commission's Process Office at (415) 703-2021 or at Process_Office@cpuc.ca.gov. Send all electronic approvals to PGETariffs@pge.com. Advice letter submittals can also be accessed electronically at: <http://www.pge.com/tariffs/>.

/S/

Sidney Bob Dietz II
Director, Regulatory Relations
CPUC Communications

Attachments:

Attachment A: Revised Tariffs
Attachment B: Redline Tariff Revisions

cc: Service Lists A.21-06-021, A.19-08-013, A.22-05-016, A.22-05-015, A.19-08-015, A.20-09-002, A.22-05-006, A.21-05-017, A.22-08-010, R.19-09-009, R.18-04-019, R.19-01-011, A.21-11-021, R.18-07-006, R.22-02-002, R.18-12-006, A.22-12-009, A.22-06-003, A.21-07-017, A.22-02-007



ADVICE LETTER SUMMARY

ENERGY UTILITY



MUST BE COMPLETED BY UTILITY (Attach additional pages as needed)

Company name/CPUC Utility No.: Pacific Gas and Electric Company (ID U39 M)

Utility type:

- ELC GAS WATER
 PLC HEAT

Contact Person: Kimberly Loo

Phone #: (279)789-6209

E-mail: PGETariffs@pge.com

E-mail Disposition Notice to: KELM@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) #: 4788-G/7006-E

Tier Designation: 2

Subject of AL: Revision to the Establishment of the Infrastructure Investment and Jobs Act and Other Federal Grant Programs Memorandum Accounts Pursuant to Resolution E-5254

Keywords (choose from CPUC listing): Memorandum Account

AL Type: Monthly Quarterly Annual One-Time Other:

If AL submitted in compliance with a Commission order, indicate relevant Decision/Resolution #: E-5254

Does AL replace a withdrawn or rejected AL? If so, identify the prior AL: No

Summarize differences between the AL and the prior withdrawn or rejected AL:

Confidential treatment requested? Yes No

If yes, specification of confidential information:

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

Resolution required? Yes No

Requested effective date: 4/6/23

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 A

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:
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.
38770-G	GAS PRELIMINARY STATEMENT PART FX INFRASTRUCTURE INVESTMENT AND JOBS ACT MEMORANDUM ACCOUNT - GAS (IJAMA-G) Sheet 1	38634-G
38771-G	GAS PRELIMINARY STATEMENT PART FX INFRASTRUCTURE INVESTMENT AND JOBS ACT MEMORANDUM ACCOUNT - GAS (IJAMA-G) Sheet 2	38635-G
38772-G	GAS TABLE OF CONTENTS Sheet 1	38768-G
38773-G	GAS TABLE OF CONTENTS Sheet 6	38698-G



GAS PRELIMINARY STATEMENT PART FX

Sheet 1

INFRASTRUCTURE INVESTMENT AND JOBS ACT MEMORANDUM ACCOUNT - GAS (IJAMA-G)

FX. INFRASTRUCTURE INVESTMENT AND JOBS ACT MEMORANDUM ACCOUNT – GAS (IJAMA-G)

1. PURPOSE: The purpose of the Infrastructure Investment and Jobs Act Memorandum Account – Gas (IJAMA-G) is to record and track 1) the costs associated with application costs and match funding for any projects seeking and/or awarded federal funding, including grants and loans, and 2) the tax impacts of the federal grant awards funding pursuant to Resolution (R.) E-5242. Application costs that cannot be specifically allocated to electric or gas will be allocated based on the overall project allocation, or if not known at the time the application costs are incurred, then the Operations & Maintenance Labor allocation in effect per the related General Rate Case will be used. Project costs that cannot be specifically allocated to electric or gas will be allocated based on the overall project allocation. (T)

2. APPLICABILITY: The IJAMA-G applies to all gas customers, except those specifically excluded by the Commission.

3. REVISION DATE: Disposition of the balances in the IJJA Cost Subaccount and the IJJA Tax Subaccount will be through a General Rate Case (GRC) or through a separate application. Actual spending requests for projects that seek and/or are awarded grant funding will be addressed in GRCs or separate project applications.

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

5. ACCOUNTING PROCEDURE: The IJAMA consists of the following subaccounts:

The IJJA Cost Subaccount will track costs associated with application costs and match funding for any projects seeking and/or awarded federal funding, including grants and loans. (T)

The IJJA Tax Subaccount will track the tax impacts of the federal grant awards and loan funding, including the tracking of tax liabilities related to federal grant awards and loans, and any tax benefits such as the impact of depreciation. (T)

A. IJJA Cost 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 actual expenses for projects seeking and/or awarded federal funding, including those for the development and preparation of applications for such funding;
- 2) A debit or credit entry equal to the capital revenue requirement associated with actual capital costs incurred. Capital-related revenue requirement include depreciation expense, return on investment, federal and state income taxes, and property taxes associated with the costs of installed equipment;

(Continued)



GAS PRELIMINARY STATEMENT PART FX

Sheet 2

INFRASTRUCTURE INVESTMENT AND JOBS ACT MEMORANDUM ACCOUNT - GAS (IIJAMA-G)

FX. INFRASTRUCTURE INVESTMENT AND JOBS ACT MEMORANDUM ACCOUNT – GAS (IIJAMA-G) (Cont'd)

5. ACCOUNTING PROCEDURE (Cont'd):

A. IIJA Cost Subaccount (Cont'd)

- 3) A credit entry equal to the funding received from federal grants and loans to offset entries as needed; (T)
- 4) A debit or credit entry equal 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;
- 5) A debit or credit entry equal to the interest on the average of the balance in the subaccount at the beginning of the month and the balance in the 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. IIJA Tax Subaccount

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

- 1) A debit or credit entry equal to the revenue requirement of the tax impacts of the federal grant awards and loans, including any related tax liabilities and tax benefits; (T)
- 2) A debit or credit entry equal to transfer of 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 subaccount at the beginning of the month and the balance in the 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.



GAS TABLE OF CONTENTS

Sheet 1

TITLE OF SHEET	CAL P.U.C. SHEET NO.	
Title Page	38772-G	(T)
Rate Schedules	38761, 38762-G	
Preliminary Statements	38763,37687-G	
Preliminary Statements, Rules	38773-G	(T)
Rules, Maps, Contracts and Deviations.....	38769-G	
Sample Forms, Rules	38409,38700,36188,36189,37392,38639-G	

(Continued)



GAS TABLE OF CONTENTS

Sheet 6

PART	TITLE OF SHEET	CAL P.U.C. SHEET NO.
Preliminary Statements		
Part DT	Critical Document Program Memorandum Account (CDPMA)	32812-G
Part DU	Z-Factor Memorandum Account (ZFMA-G).....	33478,33479-G
Part DZ	New Environmental Regulations Balancing Account (NERBA)	34675,33812-G
Part EA	Natural Gas Leak Abatement Program Balancing Account (NGLAPBA).....	33695-G
Part EB	Natural Gas Leak Abatement Program Memorandum Account (NGLAPMA)	33600-G
Part EC	Emergency Consumer Protections Memorandum Account (WCPMA-G)	35470,36265,38514,38333-G
Part ED	Dairy Biomethane Solicitation Memorandum Account (DBSMA)	33962-G
Part EE	Wildfire Expense Memorandum Account (WEMA-G)	34367-G
Part EF	Statewide Energy Efficiency Balancing Account – Gas (SWEEBA-G)	36119,36120,36121-G
Part EG	Dairy Biomethane Pilots Balancing Account (DBPBA)	34715-G
Part EH	Dairy Biomethane Pilots Memorandum Account (DBPMA)	34716-G
Part EC	Emergency Consumer Protections Memorandum Account - Gas (ECPMA-G).....	34874*, 37639,35020-G
Part FC	Rate Base Adjustment Memorandum Account (RBAMA)	35422-G
Part FD	California Consumer Privacy Act Memorandum Account – Gas (CCPAMA-G)	35320-G
Part FE	General Rate Case Gas Distribution Memorandum Account (GRCDMA)	37992-G
Part FH	Disconnections Memorandum Account – Gas (DMA-G)	36191*-G
Part FQ	General Office Sale Memorandum Account (GOSMA) (GAS)	37225-G
Part FT	Percentage of Income Payment Plan Balancing Account – Gas (PIPPBA-G)	37684-G
Part FU	Percentage of Income Payment Plan Memorandum Account – Gas (PIPPMA-G)	37685-G
Part FV	Biomethane Procurement Program and Pilots Administrative Balancing Account (BPPABA)	37822-G
Part FW	Yield Spread Adjustment Memorandum Account – Gas (YSAMA-G)	38357-G
Part FX	Infrastructure Investment and Jobs Act Memorandum Account – Gas (IJAMA-G)	38770,38771-G
Part FY	Santa Nella Balancing Account - Gas (SNBA-G)	38631-G (T)
RULE	TITLE OF SHEET	
Rules		
Rule 01	Definitions	36437,34051,36438,36439,36440,36441,36442,37267,37386,37640, 38515,36445,35479,35480,35481,36446,35483,35484,35485,36447-G
Rule 02	Description of Service	23062,23063,23064,23065,23066,37398-G
Rule 03	Application for Service	27248,27249-G
Rule 04	Contracts	17051-G
Rule 05	Special Information Required on Forms.....	30088,32872,32873-G
Rule 06	Establishment and Reestablishment of Credit	22126,30687,34524-G
Rule 07	Deposits.....	31330,28655-G
Rule 08	Notices.....	31924,17580,31925,30689,31926-G
Rule 09	Rendering and Payment of Bills.....	31914,34525,38555,33305,33507, 27345,31167,34972-G
Rule 10	Disputed Bills	18214,18215, 18216-G
Rule 11	Discontinuance and Restoration of Service	37071,36503,38554,34053,33494,33878, 34516,34678,34465,34632,34467,34470,34471,34472,34473,34474,34475-G
Rule 12	Rates and Optional Rates.....	18229,27253,24132,21981,21982,34520-G
Rule 13	Temporary Service	22832-G
Rule 14	Capacity Allocation and Constraint of Natural Gas Service	18231,18232,18233,18234, 18235,30690,30691,30692,30693,30694,30695,30696,30697,30698, 28283,30699,30700,30701,30702,29787,28289,28290,30703,28292-G
Rule 15	Gas Main Extensions	21543,18802,18803,38683,38684,38685,38686,38687,21544, 21545,22376,38688,22378,22379,38689,26829,18814,38690-G

(Continued)

Cal P.U.C. Sheet No.	Title of Sheet	Cancelling Cal P.U.C. Sheet No.
56353-E	ELECTRIC PRELIMINARY STATEMENT PART JT INFRASTRUCTURE INVESTMENT AND JOBS ACT MEMORANDUM ACCOUNT - ELECTRIC (IIJAMA-E) Sheet 1	56109-E
56354-E	ELECTRIC PRELIMINARY STATEMENT PART JT INFRASTRUCTURE INVESTMENT AND JOBS ACT MEMORANDUM ACCOUNT - ELECTRIC (IIJAMA-E) Sheet 2	56110-E
56355-E	ELECTRIC TABLE OF CONTENTS Sheet 1	56351-E
56356-E	ELECTRIC TABLE OF CONTENTS Sheet 18	56121-E



ELECTRIC PRELIMINARY STATEMENT PART JT Sheet 1
INFRASTRUCTURE INVESTMENT AND JOBS ACT MEMORANDUM ACCOUNT - ELECTRIC (IJAMA-E)

JT. INFRASTRUCTURE INVESTMENT AND JOBS ACT MEMORANDUM ACCOUNT – ELECTRIC (IJAMA-E)

1. **PURPOSE:** The purpose of the infrastructure Investment and Jobs Act Memorandum Account – Electric (IJAMA-E) is to record and track 1) the costs associated with applications and any match funding for any projects seeking and/or awarded federal funding, including grants and loans, and 2) the tax impacts of the federal grant awards funding pursuant to Resolution E-5254. Application costs that cannot be specifically allocated to electric or gas will be allocated based on the overall project allocation, or if not known at the time the application costs are incurred, then the Operations & Maintenance Labor allocation in effect per the related General Rate Case will be used. Project costs that cannot be specifically allocated to electric or gas will be allocated based on the overall project allocation. (T)
 2. **APPLICABILITY:** The IJAMA-E applies to all electric customers, except for those specifically excluded by the Commission. (T)
 3. **REVISION DATE:** Disposition of the balances in the IJJA Cost Subaccount and IJJA Tax Subaccount will be through a General Rate Case (GRC) or through a separate application. Actual spending requests for projects that seek and/or are awarded grant funding will be addressed in GRCs or separate project applications. (T)
 4. **RATES:** The IJAMA does not have a rate component. (T)
 5. **ACCOUNTING PROCEDURE:** The IJAMA consists of the following subaccounts:
 - The IJJA Cost Subaccount will track costs associated with application costs and match funding for any projects seeking and/or awarded federal funding, including grants and loans. (T)
 - The IJJA Tax Subaccount will track the tax impacts of the federal grant awards and loan funding, including the tracking of tax liabilities related to federal grant awards and loans, and any tax benefits such as the impact of depreciation. (T)
- A. IJJA Cost 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 actual expenses for projects seeking and/or awarded federal funding, including those for the development and preparation of applications for such funding;
 - 2) A debit or credit entry equal to the capital revenue requirement associated with actual 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;

(Continued)



ELECTRIC PRELIMINARY STATEMENT PART JT Sheet 2
INFRASTRUCTURE INVESTMENT AND JOBS ACT MEMORANDUM ACCOUNT - ELECTRIC
(IJAMA-E)

JT. INFRASTRUCTURE INVESTMENT AND JOBS ACT MEMORANDUM ACCOUNT – ELECTRIC
(IJAMA-E) (Cont'd)

5. ACCOUNTING PROCEDURE (Cont'd):

A. IJA Cost Subaccount (Cont'd):

- 3) A credit entry equal to the funding received from federal grants and loans to offset entries as needed; (T)
- 4) 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;
- 5) A debit or credit entry equal to the interest on the average of the balance in the subaccount at the beginning of the month and the balance in the 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. IJA Tax Subaccount

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

- 1) A debit or credit entry equal to the revenue requirement of the tax impacts of the federal grant awards and loans, including any related tax liabilities and tax benefits; (T)
- 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 subaccount at the beginning of the month and the balance in the 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 TABLE OF CONTENTS

Sheet 1

TABLE OF CONTENTS

SCHEDULE	TITLE OF SHEET	CAL P.U.C. SHEET NO.	
Title Page.....		56355-E	(T)
Rate Schedules.....	56356,52764, 56345,52766,52767,56352,52769,49654,52770-E		(T)
Preliminary Statements.....	52771,48064,52561,41723,49327,54450,54433-E		
Preliminary Statements, Rules.....		56121-E	
Rules		55898,48369-E	
Maps, Contracts and Deviations.....		37960-E	
Sample Forms.....	47207,49743,49301,56342, 49303,49304,		
.....	51241,51242,54733,52810,49309,56114,49311-E		

(Continued)

Advice 7006-E
Decision

Issued by
Meredith Allen
Vice President, Regulatory Affairs

Submitted
Effective
Resolution

August 10, 2023
E-5254



ELECTRIC TABLE OF CONTENTS

Sheet 18

Part	TITLE OF SHEET	CAL P.U.C. SHEET NO.
Preliminary Statements (Cont'd)		
Part IB	General Rate Case Memorandum Account – Electric (GRCMA-E)	45750*,45751*-E
Part IG	Microgrids Memorandum Account (MGMA)	56118,56119,54799,54800,54801-E
Part IM	Residential Uncollectibles Balancing Account (RUBA-E)	54821,48304,48305-E
Part IO	Wildfire Mitigation Balancing Account - Electric (WMBA-E).....	50643, 50644-E
Part IQ	Electric Reliability Memorandum Account (ERMA)	49679-E
Part IT	Microgrids Balancing Account (MGBA)	55053,55054,55055,55056,55057-E
Part IU	AB 841 Memorandum Account (AB841MA)	52195,52196-E
Part IX	Fixed Recovery Charge.....	52899,52900,53994-E
Part IY	Fixed Recovery Charge Balancing Account (FRCBA)	52902-E
Part JA	Customer Credit for Fixed Recovery Charge.....	52903,53995-E
Part JD	Microgrid Reservation Capacity Component-Standby Charge Suspension Account (MSCSA)	51190, 51191-E
Part JF	Wildfire Hardening Fixed Recovery Charge	52035,52036,52042-E
Part JG	Wildfire Hardening Fixed Recovery Charge Balancing Account.....	52038,52039-E
Part JH	Wildfire and Natural Disaster Resiliency Rebuild Program (WNDRRPBA-E)	52234-E
Part JI	Dynamic and Real-Time Pricing Memorandum Account (DRTPMA)	54435, 54746, 54747,54748-E
Part JJ	AB 1X Refund Balancing Account (AB1XBA)	52496-E
Part JK	Cost of Capital Memorandum Account - Electric (COCMA-E)	52262,52263-E
Part JL	Percentage of Income Payment Plan Balancing Account – Electric (PIPPBA-E).....	52552-E
Part JM	Percentage of Income Payment Plan Memorandum Account – Electric (PIPPMA-E)	52553-E
Part JT	Infrastructure Investment and Jobs Act Memorandum Account – Electric (IJAMA-E)	56353,56354-E (T)
Part JU	Santa Nella Balancing Account - Electric (SNBA-E)	56104, 56105, 56106-E

RULE	TITLE OF SHEET	CAL P.U.C. SHEET NO.
Rules		
Rule 01	Definitions	25914,50028,50029,50030,50031,50032,50033,46391,46392,43251,43252,43253,49255,50550,51171,52866,54448,53687,53688,53689,53690,53691,53692,53693,53694,53695,53696,53697,53698,53699,53700,53701,53702,53703,53704-E
Rule 02	Description of Service	11257,11896*,11611,14079,11261,11262,11263,31319,27764,27765,27766,27767,11269,11270,11271,11272,27768,11274,11275,27769,27770,11278,51558,50622,45471,45472,45473,45474,45475-E
Rule 03	Application for Service.....	27798,46817,46818-E
Rule 04	Contracts.....	34614-E
Rule 05	Special Information Required on Forms	32168,14192,37150-E
Rule 06	Establishment and Reestablishment of Credit.....	46819,46820-E
Rule 07	Deposits	46821,46822-E
Rule 08	Notices	46823,46824,46825,14146,35236-E
Rule 09	Rendering and Payment of Bills	41048,43019,46804,49760,49761,47337,47338,47339,47340-E
Rule 10	Disputed Bills	11308,11309,11310-E

(Continued)

Attachment B

Redline Tariff Revisions



GAS PRELIMINARY STATEMENT PART FX

Sheet 1

(N)

INFRASTRUCTURE INVESTMENT AND JOBS ACT MEMORANDUM ACCOUNT - GAS (IJAMA-G)

(N)

FX. INFRASTRUCTURE INVESTMENT AND JOBS ACT MEMORANDUM ACCOUNT – GAS (IJAMA-G)

1. **PURPOSE:** The purpose of the Infrastructure Investment and Jobs Act Memorandum Account – Gas (IJAMA-G) is to record and track 1) the costs associated with application costs and match funding for any projects seeking and/or awarded federal funding, including grants and loans, and 2) the tax impacts of the federal grant awards funding pursuant to Resolution (R.) E-5242. Application costs that cannot be specifically allocated to electric or gas will be allocated based on the overall project allocation, or if not known at the time the application costs are incurred, then the Operations & Maintenance Labor allocation in effect per the related General Rate Case will be used. Project costs that cannot be specifically allocated to electric or gas will be allocated based on the overall project allocation.
2. **APPLICABILITY:** The IJAMA-G applies to all gas customers, except those specifically excluded by the Commission.
3. **REVISION DATE:** Disposition of the balances in the IJJA Cost Subaccount and the IJJA Tax Subaccount will be through a General Rate Case (GRC) or through a separate application. Actual spending requests for projects that seek and/or are awarded grant funding will be addressed in GRCs or separate project applications.
4. **RATES:** The IJAMA does not have a rate component.
5. **ACCOUNTING PROCEDURE:** The IJAMA consists of the following subaccounts:

The IJJA Cost Subaccount will track costs associated with application costs and match funding for any projects seeking and/or awarded federal funding, including grants and loans.

The IJJA Tax Subaccount will track the tax impacts of the federal grant awards and loan funding, including the tracking of tax liabilities related to federal grant awards and loans, and any tax benefits such as the impact of depreciation.

A. IJJA Cost 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 actual expenses for projects seeking and/or awarded federal funding, including those for the development and preparation of applications for such funding;
- 2) A debit or credit entry equal to the capital revenue requirement associated with actual capital costs incurred. Capital-related revenue requirement include depreciation expense, return on investment, federal and state income taxes, and property taxes associated with the costs of installed equipment;

(Continued)

Advice 4762-G
Decision

Issued by
Meredith Allen
Vice President, Regulatory Affairs

Submitted
Effective
Resolution

June 2, 2023
April 6, 2023
E-5254



GAS PRELIMINARY STATEMENT PART FX

Sheet 2

(N)

INFRASTRUCTURE INVESTMENT AND JOBS ACT MEMORANDUM ACCOUNT - GAS (IIJAMA-G)

(N)

FX. INFRASTRUCTURE INVESTMENT AND JOBS ACT MEMORANDUM ACCOUNT – GAS (IIJAMA-G) (Cont'd)

5. ACCOUNTING PROCEDURE (Cont'd):

A. IIJA Cost Subaccount (Cont'd)

- 3) A credit entry equal to the funding received from federal grants and loans to offset entries as needed;
- 4) A debit or credit entry equal 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;
- 5) A debit or credit entry equal to the interest on the average of the balance in the subaccount at the beginning of the month and the balance in the 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. IIJA Tax Subaccount

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

- 1) A debit or credit entry equal to the revenue requirement of the tax impacts of the federal grant awards and loans, including any related tax liabilities and tax benefits
- 2) A debit or credit entry equal to transfer of 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 subaccount at the beginning of the month and the balance in the 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 JT Sheet 1 (N)
INFRASTRUCTURE INVESTMENT AND JOBS ACT MEMORANDUM ACCOUNT - ELECTRIC (N)
(IJAMA-E)

JT. INFRASTRUCTURE INVESTMENT AND JOBS ACT MEMORANDUM ACCOUNT – ELECTRIC (IJAMA-E)

1. PURPOSE: The purpose of the infrastructure Investment and Jobs Act Memorandum Account – Electric (IJAMA-E) is to record and track 1) the costs associated with applications and any match funding for any projects seeking and/or awarded federal funding, including grants and loans, and 2) the tax impacts of the federal grant awards pursuant to Resolution E-5254. Application costs that cannot be specifically allocated to electric or gas will be allocated based on the overall project allocation, or if not known at the time the application costs are incurred, then the Operations & Maintenance Labor allocation in effect per the related General Rate Case will be used. Project costs that cannot be specifically allocated to electric or gas will be allocated based on the overall project allocation.
2. APPLICABILITY: The IJAMA-E applies to all electric customers, except for those specifically excluded by the Commission.
3. REVISION DATE: Disposition of the balances in the IJJA Cost Subaccount and IJJA Tax Subaccount will be through a General Rate Case (GRC) or through a separate application. Actual spending requests for projects that seek and/or are awarded grant funding will be addressed in GRCs or separate project applications.
4. RATES: The IJAMA does not have a rate component.
5. ACCOUNTING PROCEDURE: The IJAMA consists of the following subaccounts:

The IJJA Cost Subaccount will track costs associated with application costs and match funding for any projects seeking and/or awarded federal funding, including grants and loans.

The IJJA Tax Subaccount will track the tax impacts of the federal grant awards and loan funding, including the tracking of tax liabilities related to federal grant awards and loans, and any tax benefits such as the impact of depreciation.

A. IJJA Cost 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 actual expenses for projects seeking and/or awarded federal funding, including those for the development and preparation of applications for such funding;
- 2) A debit or credit entry equal to the capital revenue requirement associated with actual 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;

(Continued)

Advice 6958-E
Decision

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Meredith Allen
Vice President, Regulatory Affairs

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April 6, 2023
E-5254



ELECTRIC PRELIMINARY STATEMENT PART JT Sheet 2 (N)
INFRASTRUCTURE INVESTMENT AND JOBS ACT MEMORANDUM ACCOUNT - ELECTRIC (N)
(IIJAMA-E)

JT. INFRASTRUCTURE INVESTMENT AND JOBS ACT MEMORANDUM ACCOUNT – ELECTRIC (IIJAMA-E) (Cont'd)

5. ACCOUNTING PROCEDURE (Cont'd):

A. IIJA Cost Subaccount (Cont'd):

- 3) A credit entry equal to the funding received from federal grants and loans to offset entries as needed;
- 4) 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;
- 5) A debit or credit entry equal to the interest on the average of the balance in the subaccount at the beginning of the month and the balance in the 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. IIJA Tax Subaccount

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

- 1) A debit or credit entry equal to the revenue requirement of the tax impacts of the federal grant awards and loans, including any related tax liabilities and tax benefits;
- 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 subaccount at the beginning of the month and the balance in the 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.

**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 Community Choice Association
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

Electrical Power Systems, Inc.
Fresno
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
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