

PUBLIC UTILITIES COMMISSION

505 VAN NESS AVENUE



March 23, 2020

Advice Letter 4165-G

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

SUBJECT: Establish and Modify Existing Preliminary Statements Related to Hydrostatic Testing, Facilities, Corrosion, Line 407, Locate and Mark, New Statutes and Rules, and Balancing Charge Account, and Discontinue Other Preliminary Statements in Compliance with PG&E's 2019 Gas Transmission and Storage Decision

Dear Mr. Jacobson:

Advice Letter 4165-G is effective as of January 1, 2019.

Sincerely,

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

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



Erik Jacobson
 Director
 Regulatory Relations

Pacific Gas and Electric Company
 77 Beale St., Mail Code B13U
 P.O. Box 770000
 San Francisco, CA 94177
 Fax: 415-973-3582

October 23, 2019

Advice 4165-G
 (Pacific Gas and Electric Company ID U 39 G)

Public Utilities Commission of the State of California

Subject: Establish and Modify Existing Preliminary Statements Related to Hydrostatic Testing, Facilities, Corrosion, Line 407, Locate and Mark, New Statutes and Rules, and Balancing Charge Account, and Discontinue Other Preliminary Statements in Compliance with PG&E’s 2019 Gas Transmission and Storage Decision 19-09-025

Purpose

Pursuant to California Public Utilities Commission (CPUC or Commission) Decision (D.)19-09-025 (the Decision), Ordering Paragraphs (OP) 50, 52, 53, 54, 55, 56, 58, 60, 62, 65, 67, 68, 72, 77 and 91, Pacific Gas and Electric (PG&E) seeks approval to establish and modify the following balancing and memorandum accounts effective January 1, 2019:

Gas Preliminary Statement Part	Account Name	New or Modified
EL	Gas Statutes Regulations and Rules Memorandum Account (GSRRMA)	New
EO	Measurement and Control Station Rebuilds Balancing Account (MCSRBA)	New
EP	Hydrostatic Testing Balancing Account (HTBA)	New
EQ	Atmospheric Corrosion Balancing Account (ACBA)	New
ER	Internal Corrosion Balancing Account (ICBA)	New
ES	Physical Security Balancing Account (PSBA)	New
ET	Measurement and Control Over-Pressure Protection Memorandum Account (MCOPPMA)	New

EX	Alternating Current Interference Balancing Account (ACIBA)	New
EY	Routine Compression and Processing Memorandum Account (RCPMA)	New
EZ	Casings Program Balancing Account (CPBA)	New
FB	Locate and Mark Memorandum Account (LMMA)	New
L	Balancing Charge Account (BCA)	Modified
DN	Line 407 Memorandum Account (L407MA)	Modified
DQ	Engineering Critical Assessments Balancing Account (ECABA)	Modified
DT	Critical Document Program Memorandum Account (CDPMA)	Modified

The affected tariff sheets are listed on the enclosed Attachment 1. Separate advice letters are being submitted on October 23, 2019 to make other tariff modifications required by D.19-09-025. These advice letters include Advice 4166-G, Advice 4167-G, Advice 4168-G, and Advice 4169-G.

Background

On November 17, 2017, PG&E filed an application at the CPUC requesting that the Commission adopt its gas transmission (GT&S) revenue requirement, cost allocation, and rate design for the period of 2019-2022. On September 23, 2019, the CPUC issued D.19-09-025 adopting PG&E's 2019-2022 GT&S revenue requirements. The Decision, among other things, ordered PG&E to submit Tier 2 advice letters to establish and/or modify the balancing and memorandum accounts discussed below.

Tariff Revisions

PG&E proposes to establish the following eleven new balancing and memorandum accounts as directed by the Decision.

- Gas Preliminary Statement Part EL – Gas Statutes Regulations and Rules Memorandum Account (GSRRMA) in compliance with OP 67.

PG&E is establishing the GSRRMA to track and record incremental expenses and capital revenue requirements to comply with new federal or state statutes, regulations and rules that are issued between GT&S funding cycles for which PG&E has not been able to incorporate a forecast of costs into a rate case and which are not already addressed and recorded in another account. In addition,

pursuant to Conclusion of Law 110 and Section 10.6.3,¹ the GSRRMA will track and record incremental expenses related to new vegetation rules and regulations.

- Gas Preliminary Statement Part EO – Measurement and Control Station Rebuilds Balancing Account (MCSRBA) in compliance with OP 50.

PG&E is establishing the MCSRBA to track the difference between the capital revenue requirement adopted for the Measurement and Control Station Rebuilds program and the revenue requirement associated with actual capital expenditures. The MCSRBA is a one-way balancing account. If PG&E's total aggregated capital expenditures are less than the adopted amount of \$144.271 million² at the end of the 2019-2022 rate case cycle, PG&E will refund the revenue requirement associated with underspent capital expenditures through the Annual Gas True-Up (AGT) advice letter process.

- Gas Preliminary Statement Part EP – Hydrostatic Testing Balancing Account (HTBA) in compliance with OP 52.

PG&E is establishing the HTBA to record the difference between the adopted and actual expenses of the Hydrostatic Testing program associated with D.11-06-017/National Transportation Safety Board (NTSB) projects. The HTBA is a one-way balancing account that records the aggregated 2019-2022 adopted expenses. If PG&E's total expenses at the end of the 2019-2022 rate case cycle are less than the aggregated adopted amount of \$261.524 million,³ PG&E will refund the underspent amount through the AGT process.

- Gas Preliminary Statement Part EQ – Atmospheric Corrosion Balancing Account (ACBA) in compliance with OP 53.

PG&E is establishing the ACBA to record the difference between the adopted and actual expenses of the Atmospheric Corrosion program. The ACBA is a one-way balancing account that records the aggregated 2019-2022 adopted expenses. If PG&E's total expenses at the end of the 2019-2022 rate case cycle are less than the aggregated adopted amount of \$8.292 million,⁴ PG&E will refund the underspent amount through the AGT process.

- Gas Preliminary Statement Part ER – Internal Corrosion Balancing Account (ICBA) in compliance with OP 54.

¹ D.19-09-025, pp. 229-230.

² D.19-09-025, Appendix G: Table 2.

³ D.19-09-025, Appendix G: Table 4.

⁴ D.19-09-025, Appendix G, Table 6.

PG&E is establishing the ICBA to record the difference between the capital revenue requirement based on capital expenditures adopted for the Internal Corrosion program and the revenue requirement associated with actual capital expenditures. The ICBA is a one-way balancing account. If PG&E's total aggregated capital expenditures are less than the adopted amount of \$48.716 million⁵ at the end of the 2019-2022 rate case cycle, PG&E will refund the revenue requirement associated with underspent capital expenditures through the Annual Gas True-Up (AGT) advice letter process.

- Gas Preliminary Statement Part ES – Physical Security Balancing Account (PSBA) in compliance with OP 55.

PG&E is establishing the PSBA to track the difference between the capital revenue requirement adopted for Physical Security and the revenue requirement associated with actual capital expenditures. Because the PSBA is a one-way balancing account, if PG&E's total aggregated capital expenditures are less than the adopted amount of \$35.162 million⁶ at the end of the 2019-2022 rate case cycle, PG&E will refund the revenue requirement associated with underspent capital expenditures through the AGT process.

- Gas Preliminary Statement Part ET - Measurement and Control Over-Pressure Protection Memorandum Account (MCOPPMA) in compliance with OP 62.

PG&E is establishing the MCOPPMA to track the revenue requirement associated with the actual capital expenditures for the Measurement and Control Station Over-Pressure Protection Program. The capital expenditures related to this program are subject to a reasonableness review in PG&E's next GT&S application.

- Gas Preliminary Statement Part EX – Alternating Current Interference Balancing Account (ACIBA) in compliance with OP 56.

PG&E is establishing the ACIBA to record the difference between the capital revenue requirement based on the capital expenditures adopted for the Alternating Current Interference program and the revenue requirement associated with actual capital expenditures. The ACIBA is a one-way balancing account. If PG&E's total aggregated capital expenditures are less than the adopted amount of \$48.715 million⁷ at the end of the 2019-2022 rate case cycle, PG&E will refund the revenue requirement associated with underspent capital expenditures through the AGT process.

⁵ D.19-09-025, Appendix G, Table 7.

⁶ D.19-09-025, Appendix G, Table 3.

⁷ D.19-09-025, Appendix G, Table 5.

- Gas Preliminary Statement Part EY – Routine Compression and Processing Memorandum Account (RCPMA) in compliance with OP 65.

PG&E is establishing the RCPMA to track actual expenses incurred for the Routine Compression and Processing program above the total adopted amount of \$37.937 million⁸ over the 2019 GT&S rate case period (2019-2022). The RCPMA is subject to a reasonableness review in PG&E's next Gas Transmission and Storage (GT&S) application.

- Gas Preliminary Statement Part EZ – Casings Program Balancing Account (CPBA) in compliance with OP 58.

PG&E is establishing the CPBA to record the difference between the capital revenue requirement based on the capital expenditures adopted for the Casings programs and the revenue requirement associated with actual capital expenditures. The CPBA is a one-way balancing account. If PG&E's total aggregated capital expenditures are less than the adopted amount of \$91.393 million⁹ at the end of the 2019-2022 rate case cycle, PG&E will refund the revenue requirement associated with underspent capital expenditures through the AGT process.

- Gas Preliminary Statement Part FB – Locate and Mark Memorandum Account (LMMA) in compliance with OP 68.

PG&E is establishing the LMMA to track expenses incurred for the Locate and Mark Program that exceed the adopted forecast amount of \$43.915 million¹⁰ over the 2019 GT&S rate case period (2019-2022). The LMMA is subject to a reasonableness review in PG&E's next GT&S application.

PG&E proposes to modify the following four balancing and memorandum accounts in compliance with the Decision.

- Gas Preliminary Statement Part L – Balancing Charge Account (BCA) in compliance with OP 91.

PG&E proposes to modify the BCA to record the purchase and sale of gas from its storage fields and the purchase and sale of spot gas to address minimum flow requirements on the Baja path transmission line.

- Gas Preliminary Statement Part DN – Line 407 Memorandum Account (L407MA) in compliance with OP 77.

⁸ D.19-09-025, Appendix D for 2019. 2020-2022 imputed based on PTYR Stipulation JS-01.

⁹ D.19-09-025, Appendix G, Table 8.

¹⁰ D.19-09-025, Appendix D for 2019. 2020-2022 imputed based on PTYR Stipulation JS-01.

PG&E proposes modifications to the L407MA to track amounts above the adopted \$180.8 million.¹¹

- Gas Preliminary Statement Part DQ – Engineering Critical Assessment Balancing Account (ECABA) in compliance with OPs 60 and 73.

PG&E proposes to modify the ECABA to continue this one-way balancing account and add tracking of the difference between the revenue requirements based on adopted capital expenditures and the revenue requirements associated with actual capital expenditures.

- Gas Preliminary Statement Part DT – Critical Document Program Memorandum Account (CDPMA) in compliance with OP 72.

PG&E proposes to modify the CDPMA to continue this account over the 2019 GT&S rate case cycle (2019-2022).

- Gas Preliminary Statement Part DN – Line 407 Memorandum Account (L407MA) in compliance with OP 77.

PG&E proposes modifications to the L407MA to track amounts above the adopted \$180.8 million.¹²

PG&E seeks to retire the following four preliminary statements in compliance with the Decision:

- Gas Preliminary Statement Part DS – Work Required by Others Balancing Account (WROBA) in compliance with OP 61.
- Gas Preliminary Statement Part DO – Hydrostatic Pipeline Testing Memorandum Account (HPTMA) in compliance with OP 69.
- Gas Preliminary Statement Part DV – Tax Normalization Memorandum Account (TNMA) in compliance with OP 75.
- Gas Preliminary Statement Part DR – Hydrostatic Station Testing Memorandum Account (HSTMA) in compliance with OP 71.

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

¹¹ D.19-09-025, p. 238, COL 107.

¹² D.19-09-025, p. 238, COL 107.

Protests

Anyone wishing to protest this submittal may do so by letter sent via U.S. mail, facsimile or E-mail, no later than November 12, 2019, which is 20 days after the date of this submittal. Protests must be submitted to:

CPUC Energy Division
ED Tariff Unit
505 Van Ness Avenue, 4th Floor
San Francisco, California 94102

Facsimile: (415) 703-2200
E-mail: EDTariffUnit@cpuc.ca.gov

Copies of protests also should be mailed to the attention of the Director, Energy Division, Room 4004, at the address shown above.

The protest shall also be sent to PG&E either via E-mail or U.S. mail (and by facsimile, if possible) at the address shown below on the same date it is mailed or delivered to the Commission:

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

Facsimile: (415) 973-3582
E-mail: PGETariffs@pge.com

Any person (including individuals, groups, or organizations) may protest or respond to an advice letter (General Order 96-B, Section 7.4). The protest shall contain the following information: specification of the advice letter protested; grounds for the protest; supporting factual information or legal argument; name, telephone number, postal address, and (where appropriate) e-mail address of the protestant; and statement that the protest was sent to the utility no later than the day on which the protest was submitted to the reviewing Industry Division (General Order 96-B, Section 3.11).

Effective Date

PG&E requests that this Tier 2 advice submittal become effective January 1, 2019 in accordance with the Administrative Law Judge's December 11, 2018 Ruling making GT&S revenue requirements effective January 1, 2019.

Notice

In accordance with General Order 96-B, Section IV, a copy of this advice letter is being sent electronically and via U.S. mail to parties shown on the attached list and the parties on the service list for A.17-11-009. Address changes to the General Order 96-B service list should be directed to PG&E at email address PGETariffs@pge.com. For changes to any other service list, please contact the Commission's Process Office at (415) 703-2021 or at Process_Office@cpuc.ca.gov. Send all electronic approvals to PGETariffs@pge.com. Advice letter submittals can also be accessed electronically at: <http://www.pge.com/tariffs/>.

/S/

Erik Jacobson
Director, Regulatory Relations

Attachments

cc: Service List A.17-11-009



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 G)

Utility type:

- ELC GAS WATER
 PLC HEAT

Contact Person: Annie Ho
 Phone #: (415) 973-8794
 E-mail: PGETariffs@pge.com
 E-mail Disposition Notice to: AMHP@pge.com

EXPLANATION OF UTILITY TYPE

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

(Date Submitted / Received Stamp by CPUC)

Advice Letter (AL) #: 4165-G

Tier Designation: 2

Subject of AL: Establish and Modify Existing Preliminary Statements Related to Hydrostatic Testing, Facilities, Corrosion, Line 407, Locate and Mark, New Statutes and Rules, and Balancing Charge Account, and Discontinue Other Preliminary Statements in Compliance with PG&E's 2019 Gas Transmission and Storage Decision

Keywords (choose from CPUC listing): Compliance,

AL Type: Monthly Quarterly Annual One-Time Other:

If AL submitted in compliance with a Commission order, indicate relevant Decision/Resolution #: D.19-09-025

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: 1/1/19

No. of tariff sheets: 21

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

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

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

Tariff schedules affected: See Attachment 1

Service affected and changes proposed¹: N/A

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

¹Discuss in AL if more space is needed.

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

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

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

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

Cal P.U.C. Sheet No.	Title of Sheet	Cancelling Cal P.U.C. Sheet No.
35369-G	GAS PRELIMINARY STATEMENT PART DN LINE 407 MEMORANDUM ACCOUNT (L407MA) Sheet 1	33475-G
35370-G	GAS PRELIMINARY STATEMENT PART DQ ENGINEERING CRITICAL ASSESSMENT BALANCING ACCOUNT (ECABA) Sheet 1	33205-G
35371-G	GAS PRELIMINARY STATEMENT PART DT CRITICAL DOCUMENT PROGRAM MEMORANDUM ACCOUNT (CDPMA) Sheet 1	32812-G
35372-G	GAS PRELIMINARY STATEMENT PART EL GAS STATUTES REGULATIONS AND RULES MEMORANDUM ACCOUNT (GSRRMA) Sheet 1	
35373-G	GAS PRELIMINARY STATEMENT PART EO MEASUREMENT & CONTROL STATION REBUILDS BALANCING ACCOUNT (MCSRBA) Sheet 1	
35374-G	GAS PRELIMINARY STATEMENT PART EP HYDROSTATIC TESTING BALANCING ACCOUNT (HTBA) Sheet 1	
35375-G	GAS PRELIMINARY STATEMENT PART EQ ATMOSPHERIC CORROSION BALANCING ACCOUNT (ACBA) Sheet 1	
35376-G	GAS PRELIMINARY STATEMENT PART ER INTERNAL CORROSION BALANCING ACCOUNT (ICBA) Sheet 1	
35377-G	GAS PRELIMINARY STATEMENT PART ES PHYSICAL SECURITY BALANCING ACCOUNT (PSBA) Sheet 1	
35378-G	GAS PRELIMINARY STATEMENT PART ET MEASUREMENT AND CONTROL OVER-PRESSURE PROTECTION MEMORANDUM ACCOUNT (MCOPPMA) Sheet 1	
35379-G	GAS PRELIMINARY STATEMENT PART EX ALTERNATING CURRENT INTERFERENCE BALANCING ACCOUNT (ACIBA) Sheet 1	
35380-G	GAS PRELIMINARY STATEMENT PART EY ROUTINE COMPRESSION AND PROCESSING MEMORANDUM ACCOUNT (RCPMA) Sheet 1	

Cal P.U.C. Sheet No.	Title of Sheet	Cancelling Cal P.U.C. Sheet No.
35381-G	GAS PRELIMINARY STATEMENT PART EZ CASINGS PROGRAM BALANCING ACCOUNT (CPBA) Sheet 1	
35382-G	GAS PRELIMINARY STATEMENT PART FB LOCATE AND MARK PROGRAM MEMORANDRUM ACCOUNT (LMMA) Sheet 1	
35383-G	GAS PRELIMINARY STATEMENT PART L BALANCING CHARGE ACCOUNT Sheet 1	33485-G
35384-G	GAS PRELIMINARY STATEMENT PART L BALANCING CHARGE ACCOUNT Sheet 2	33486-G
35385-G	GAS TABLE OF CONTENTS Sheet 1	35310-G
35386-G	GAS TABLE OF CONTENTS Sheet 4	35313-G
35387-G	GAS TABLE OF CONTENTS Sheet 5	35068-G
35388-G	GAS TABLE OF CONTENTS Sheet 6	35322-G
35389-G	GAS TABLE OF CONTENTS Sheet 7	35195-G



GAS PRELIMINARY STATEMENT PART DN
LINE 407 MEMORANDUM ACCOUNT (L407MA)

Sheet 1

DN. Line 407 Memorandum Account (L407MA)

1. PURPOSE: The purpose of the Line 407 Memorandum Account (L407MA) is to record the revenue requirement associated with the actual capital expenditures incurred for the construction of the Line 407 project, above \$180.8 million as authorized by the Commission in D.19-09-025, PG&E's 2019 Gas Transmission and Storage (GT&S) rate case. The costs above \$180.8 million are subject to a reasonableness review in PG&E's next Gas Transmission and Storage (GT&S) Rate Case. (T)
I
I
I
(T)
2. APPLICABILITY: The L407MA shall apply to all gas customers except for those specifically excluded by the Commission.
3. REVISION DATE: Disposition of the balance in this account will be through an application, or as otherwise authorized by the Commission. (T)
4. RATES: The L407MA does not have a separate rate component.
5. ACCOUNTING PROCEDURE: The following entries shall be made to the account monthly or as applicable: (T)
(T)
 - a. A debit entry equal to the capital revenue requirements based on incurred capital expenditures above \$180.8 million, excluding an allowance for Revenue Fees and Uncollectible (RF&U) accounts expense. Capital-related revenue requirements include depreciation expense, return on rate base at the authorized cost of capital, federal and state income taxes, and property taxes associated with capital assets additions; (T)
(T)
 - b. An entry to record the transfer of amounts to or from other accounts as approved by the Commission, and; (T)
 - c. A debit or credit entry equal to the 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.



GAS PRELIMINARY STATEMENT PART DQ Sheet 1
ENGINEERING CRITICAL ASSESSMENT BALANCING ACCOUNT (ECABA)

DQ. Engineering Critical Assessment Balancing Account (ECABA)

1. **PURPOSE:** The purpose of the Engineering Critical Assessment Balancing Account (ECABA) is to track the difference between the adopted and actual expenses, and the difference between the revenue requirements based on the adopted capital expenditures related to the Engineering Critical Assessment (ECA) Program and the revenue requirements associated with actual capital expenditures incurred during the 2019 Gas Transmission and Storage (GT&S) rate case cycle (2019-2022), for stations installed on or before December 31, 1955, as well as station components installed on or after January 1, 1956, that have traceable, verifiable and complete records. The ECABA is a one-way balancing account. (T)
|
|
|
(T)
2. **APPLICABILITY:** The ECABA shall apply to all customer classes, except for those specifically excluded by the Commission.
3. **REVISION DATE:** At the end of the 2019 GT&S rate case cycle, any unspent funds in the ECABA will be returned to customers through the Annual Gas True-up advice letter process. (T)
(T)
4. **RATES:** The ECABA does not have a separate rate component.
5. **ACCOUNTING PROCEDURE:** PG&E will maintain a subledger to track the monthly capital expenditures incurred as recorded in its accounting system of record up to the adopted 2019-2022 aggregated amount. If the aggregated capital expenditures incurred at the end of the GT&S rate case cycle are less than the total adopted amount, PG&E will record entries c. and d. to reflect the amount to be refunded to customers. (T)
|
|
|
(T)

The following entries shall be made to the account each month or as applicable:

- a. A credit entry equal to one-twelfth of the annual adopted ECA Program expenses. (T)
- b. A debit entry equal to the actual ECA Program expenses incurred, including benefits burden, up to the adopted amount. (T)
(T)
- c. A credit entry equal to the revenue requirement associated with the aggregated 2019 through 2022 adopted capital expenditures, excluding an allowance for Revenue Fees and Uncollectible (RF&U) accounts expense. (N)
|
|
- d. A debit entry equal to the capital-related revenue requirement related to the actual capital expenditures incurred, excluding RF&U, not to exceed the credit amount recorded in entry c. above. Capital-related revenue requirements include depreciation expense, return on rate base at the authorized cost of capital, federal and state income taxes, and property taxes associated with the capital asset additions. (N)
|
|
(N)
- e. An entry to transfer amounts to or from another account as authorized by the Commission. (T)
- f. An entry equal to the 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)



GAS PRELIMINARY STATEMENT PART DT
CRITICAL DOCUMENT PROGRAM MEMORANDUM ACCOUNT (CDPMA)

Sheet 1

DT. Critical Document Program Memorandum Account (CDPMA)

1. **PURPOSE:** The purpose of the Critical Document Program Memorandum Account (CDPMA) is to record and track actual expenses related to updating existing station documents or creating new documentation to meet the standard set in Utility Standard TD-4551S for all Measurement & Control facilities and Compression and Processing facilities built on or before December 31, 1955. (T)
2. **APPLICABILITY:** The CDPMA shall apply to all customer classes, except for those specifically excluded by the Commission.
3. **REVISION DATE:** Disposition of the balance in this account will be through an application or as otherwise directed by the Commission.
4. **RATES:** The CDPMA does not have a separate rate component.
5. **ACCOUNTING PROCEDURE:** The following entries will be made to the account each month or as applicable:
 - a. A debit entry equal to actual costs incurred, including benefits burden.
 - b. An entry to transfer amounts to or from another account as authorized by the Commission.
 - c. An entry equal to the 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.



GAS PRELIMINARY STATEMENT PART EL

Sheet 1

(N)

GAS STATUTES REGULATIONS AND RULES MEMORANDUM ACCOUNT (GSRRMA)

(N)

EL. Gas Statutes Regulations and Rules Memorandum Account (GSRRMA)

(N)

1. **PURPOSE:** The purpose of the Gas Statutes Regulations and Rules Memorandum Account (GSRRMA) is to track and record incremental costs to comply with any new federal or state statutes, regulations and rules that are issued between GT&S funding cycles for which PG&E has not been able to incorporate a forecast of costs into a rate case and which are not already addressed and recorded in another account.

(N)

2. **APPLICABILITY:** The GSRRMA applies to all customer classes, except for those schedules or contracts specifically excluded by the Commission.

3. **REVISION DATE:** Disposition of the balances in this account will be through an application or as otherwise authorized by the Commission.

4. **RATES:** The GSRRMA does not have a rate component.

5. **ACCOUNTING PROCEDURE:** The following entries will be made each month, or as applicable, excluding an allowance for Revenue Fees and Uncollectible (RF&U) accounts expense.

- a) A debit entry equal to incurred expenses; including applicable benefit burdens;
- b) A debit or credit entry equal to the capital-related revenue requirement related to actual capital expenditures incurred. Capital-related revenue requirements include depreciation expense, return on rate base at the authorized cost of capital, federal and state income taxes, and property taxes associated with the cost of installed equipment;
- c) An entry to transfer the balance to or from another account , as authorized by the Commission; and,
- d) An entry equal to the interest on the average of the balance in this account at the beginning of the month and the balance in this 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.

(N)



GAS PRELIMINARY STATEMENT PART EO Sheet 1 (N)
MEASUREMENT & CONTROL STATION REBUILDS BALANCING ACCOUNT (MCSRBA) (N)

EO. Measurement and Control Station Rebuilds Balancing Account (MCSRBA) (N)

1. **PURPOSE:** The purpose of the Measurement and Control Station Rebuilds Balancing Account (MCSRBA) is to track the difference between the revenue requirement based on adopted capital expenditures for the Measurement and Control station rebuilds program and the revenue requirement associated with actual capital expenditures over the 2019 Gas Transmission and Storage (GT&S) rate case cycle (2019-2022). The MCSRBA is a one-way balancing account. (N)

2. **APPLICABILITY:** The MCSRBA will apply to all customer classes, except for those specifically excluded by the Commission.

3. **REVISION DATE:** If the actual capital expenditures incurred are less than the 2019-2022 aggregated adopted capital expenditures at the end of the rate case cycle, PG&E will refund the revenue requirements associated with the unspent capital expenditures to customers through the Annual Gas True-Up advice letter process.

4. **RATES:** The MCSRBA does not have a separate rate component.

5. **ACCOUNTING PROCEDURE:**

PG&E will maintain a sub ledger to track the monthly capital expenditures incurred as recorded in its accounting system of record up to the adopted 2019-2022 aggregated amount. If the aggregated capital expenditures incurred at the end of the GT&S rate case cycle are less than the adopted amount, the following entries will be recorded, in order to refund to customers, the revenue requirement associated with unspent capital expenditures.

a. A credit or debit entry equal to the revenue requirement associated with the aggregated 2019 through 2022 adopted capital expenditures, excluding an allowance for Revenue Fees and Uncollectible (RF&U) accounts expense.

b. A debit or credit entry equal to the capital-related revenue requirement related to the actual capital expenditures incurred, excluding RF&U, not to exceed the amount recorded in entry a. above. Capital-related revenue requirements include depreciation expense, the return on rate base at the authorized cost of capital, federal and state income taxes, and property taxes associated with the capital asset additions.

c. An entry to transfer the balance to other accounts for recovery.

d. An entry equal to the interest on the average balance in the account at the beginning of the month and the balance after the above entries, at a rate equal to one-twelfth of the interest rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15 or its successor. (N)



GAS PRELIMINARY STATEMENT PART EP
HYDROSTATIC TESTING BALANCING ACCOUNT (HTBA)

Sheet 1

(N)
(N)

EP. Hydrostatic Testing Balancing Account (HTBA)

(N)

1. **PURPOSE:** The purpose of the Hydrostatic Testing Balancing Account (HTBA) is to record the difference between the adopted and actual expenses of the Hydrostatic Testing Program associated with D.11-06-017/National Transportation Safety Board (NTSB) hydrostatic testing project expense activities. The HTBA is a one-way balancing account that records the aggregated 2019-2022 adopted expenses over the rate case cycle.
2. **APPLICABILITY:** The HTBA shall apply to all customer classes, except for those specifically excluded by the Commission.
3. **REVISION DATE:** At the end of the 2019-2022 GT&S rate case cycle, any unspent funds in the HTBA shall be returned to customers. Disposition of the balances in this account will be through the Annual Gas True-up advice letter process.
4. **RATES:** The HTBA does not have a separate rate component.
5. **ACCOUNTING PROCEDURE:** The following entries shall be made to the account each month or as applicable:
 - a. A credit entry equal to one-twelfth of the annual adopted hydrostatic testing expenses associated with D.11-06-017/NTSB hydrostatic testing projects;
 - b. A debit entry equal to the actual hydrostatic testing expenses incurred associated with D.11-06-017/NTSB hydrostatic testing projects, including applicable benefits burden, up to the adopted amount;
 - c. An entry to transfer amounts to or from another account as authorized by the Commission, and;
 - d. An entry equal to the interest on the average balance in the account at the beginning of the month and the balance after the above entries, at a rate equal to one-twelfth of the interest rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15 or its successor.

(N)

(N)



GAS PRELIMINARY STATEMENT PART EQ
ATMOSPHERIC CORROSION BALANCING ACCOUNT (ACBA)

Sheet 1

(N)
(N)

EQ. Atmospheric Corrosion Balancing Account (ACBA)

(N)

1. **PURPOSE:** The purpose of the Atmospheric Corrosion Balancing Account (ACBA) is to record the difference between the adopted and actual expenses of the Atmospheric Corrosion Program during the 2019 Gas Transmission and Storage (GT&S) rate case cycle (2019-2022). The ACBA is a one-way balancing account that records the aggregated 2019-2022 adopted expenses over the rate case cycle.
2. **APPLICABILITY:** The ACBA shall apply to all customer classes, except for those specifically excluded by the Commission.
3. **REVISION DATE:** At the end of the 2019-2022 GT&S rate case cycle, any unspent funds in the ACBA will be returned to customers. Disposition of the balance in this account will be through PG&E's Annual Gas True-up advice letter process.
4. **RATES:** The ACBA does not have a separate rate component.
5. **ACCOUNTING PROCEDURE:** The following entries will be made to the account each month, or as applicable:
 - a. A credit entry equal to one-twelfth of the annual adopted Atmospheric Corrosion Program expenses;
 - b. A debit entry equal to the actual Atmospheric Corrosion Program expenses incurred, including applicable benefits burden, up to the adopted amount;
 - c. An entry to transfer amounts to or from another account as authorized by the Commission, and;
 - d. An entry equal to the interest on the average balance in the account at the beginning of the month and the balance after the above entries, at a rate equal to one-twelfth of the interest rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15 or its successor.

(N)

(N)



GAS PRELIMINARY STATEMENT PART ER
INTERNAL CORROSION BALANCING ACCOUNT (ICBA)

Sheet 1

(N)
(N)

ER. Internal Corrosion Balancing Account (ICBA)

(N)

1. **PURPOSE:** The purpose of the Internal Corrosion Balancing Account (ICBA) is to track the difference between the revenue requirement based on adopted capital expenditures for the Internal Corrosion Program and the revenue requirement associated with actual capital expenditures on an aggregate basis over the 2019 Gas Transmission and Storage (GT&S) rate case cycle (2019-2022). The ICBA is a one-way balancing account.
2. **APPLICABILITY:** The ICBA will apply to all customer classes, except for those specifically excluded by the Commission.
3. **REVISION DATE:** If the actual capital expenditures incurred are less than the 2019-2022 aggregated adopted capital expenditures at the end of the rate case cycle, PG&E will refund the revenue requirements associated with the unspent capital expenditures to customers through the Annual Gas True-Up advice letter process.
4. **RATES:** The ICBA does not have a separate rate component.
5. **ACCOUNTING PROCEDURE:**

(N)

PG&E will maintain a sub ledger to track the monthly capital expenditures incurred as recorded in its accounting system of record up to the adopted 2019-2022 aggregated amount. If the aggregated capital expenditures incurred at the end of the GT&S rate case cycle are less than the adopted amount, the following entries will be recorded, in order to refund to customers, the revenue requirement associated with unspent capital expenditures.

- a. A credit or debit entry equal to the revenue requirement associated with the aggregated 2019 through 2022 adopted capital expenditures, excluding an allowance for Revenue Fees and Uncollectible (RF&U) accounts expense;
- b. A debit or credit entry equal to the capital-related revenue requirement related to the actual capital expenditures incurred, excluding RF&U, not to exceed the amount recorded in entry a. above. Capital-related revenue requirements include depreciation expense, return on rate base at the authorized cost of capital, federal and state income taxes, and property taxes associated with the capital asset additions;
- c. An entry to transfer amounts to or from another account as authorized by the Commission, and;
- d. An entry equal to the interest on the average balance in the account at the beginning of the month and the balance after the above entries, at a rate equal to one-twelfth of the interest rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15 or its successor.

(N)



GAS PRELIMINARY STATEMENT PART ES
PHYSICAL SECURITY BALANCING ACCOUNT (PSBA)

Sheet 1

(N)
(N)

ES. Physical Security Balancing Account (PSBA)

(N)

1. **PURPOSE:** The purpose of the Physical Security Balancing Account (PSBA) is to track the difference between the revenue requirement based on adopted capital expenditures for the Physical Security Program and the revenue requirement associated with actual capital expenditures over the 2019 Gas Transmission and Storage rate case cycle (2019-2022). The PSBA is a one-way balancing account.
2. **APPLICABILITY:** The PSBA will apply to all customer classes, except for those specifically excluded by the Commission.
3. **REVISION DATE:** If the actual capital expenditures incurred are less than the 2019-2022 aggregated adopted capital expenditures at the end of the rate case cycle, PG&E will refund the revenue requirements associated with the unspent capital expenditures to customers through the Annual Gas True-Up advice letter process.
4. **RATES:** The PSBA does not have a separate rate component.
5. **ACCOUNTING PROCEDURE:**

(N)

PG&E will maintain a sub ledger to track the monthly capital expenditures incurred as recorded in its accounting system of record up to the adopted 2019-2022 aggregated amount. If the aggregated capital expenditures incurred at the end of the GT&S rate case cycle are less than the adopted amount, the following entries will be recorded, in order to refund to customers, the revenue requirement associated with unspent capital expenditures.

- a. A credit or debit entry equal to the revenue requirement associated with the aggregated 2019 through 2022 adopted capital expenditures, excluding an allowance for Revenue Fees and Uncollectible (RF&U) accounts expense.
- b. A debit or credit entry equal to the capital-related revenue requirement related to the actual capital expenditures incurred, excluding RF&U, not to exceed the amount recorded in entry a. above. Capital-related revenue requirements include depreciation expense, the return on investment, federal and state income taxes, and property taxes associated with the costs.
- c. An entry to transfer the balance to other accounts for recovery.
- d. An entry equal to the interest on the average balance in the account at the beginning of the month and the balance after the above entries, at a rate equal to one-twelfth of the interest rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15 or its successor.

(N)



GAS PRELIMINARY STATEMENT PART ET

Sheet 1

(N)

MEASUREMENT AND CONTROL OVER-PRESSURE PROTECTION MEMORANDUM ACCOUNT (MCOPPMA)

(N)

(N)

ET. Measurement and Control Over-Pressure Protection Memorandum Account (MCOPPMA)

(N)

1. **PURPOSE:** The purpose of the Measurement and Control Over-Pressure Protection Memorandum Account (MCOPPMA) is to track the revenue requirement associated with capital expenditures for the Measurement and Control Station Over-Pressure Protection Program during the 2019 Gas Transmission and Storage (GT&S) rate case cycle. The account is subject to a reasonableness review in PG&E's next GT&S Rate Case.
2. **APPLICABILITY:** The MCOPPMA shall apply to all customer classes, except for those specifically excluded by the Commission.
3. **REVISION DATE:** Disposition of the balance in this account will be through an application or as otherwise directed by the Commission.
4. **RATES:** The MCOPPMA does not have a separate rate component.
5. **ACCOUNTING PROCEDURE:** The following entries will be made to the account each month or as applicable:
 - a. A debit or credit entry equal to the capital revenue requirements based on incurred capital expenditures, excluding an allowance for Revenue Fees and Uncollectible (RF&U) accounts expense. Capital-related revenue requirements include depreciation expense, return on rate base at the authorized cost of capital, federal and state income taxes, and property taxes associated with the capital asset additions;
 - b. An entry to transfer amounts to or from another account as authorized by the Commission, and;
 - c. An entry equal to the interest on the average balance in the account at the beginning of the month and the balance after the above entries, at a rate equal to one twelfth of the interest rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15, or its successor.

(N)

(N)



GAS PRELIMINARY STATEMENT PART EX Sheet 1 (N)
ALTERNATING CURRENT INTERFERENCE BALANCING ACCOUNT (ACIBA) (N)

EX. Alternating Current Interference Balancing Account (ACIBA) (N)

1. **PURPOSE:** The purpose of the Alternating Current Interference Balancing Account (ACIBA) is to record the difference between capital revenue requirements adopted for the Alternating Current Interference program and revenue requirements associated with actual capital expenditures on an aggregate basis over the rate case cycle (2019-2022). The ACIBA is a one-way balancing account. (N)

2. **APPLICABILITY:** The ACIBA will apply to all customer classes, except for those specifically excluded by the Commission.

3. **REVISION DATE:** If the actual capital expenditures incurred are less than the 2019-2022 aggregated adopted capital expenditures at the end of the rate case cycle, PG&E will refund the revenue requirements associated with the unspent capital expenditures to customers through the Annual Gas True-Up advice letter process.

4. **RATES:** The ACIBA does not have a separate rate component.

5. **ACCOUNTING PROCEDURE:**

PG&E will maintain a sub ledger to track the monthly capital expenditures incurred as recorded in its accounting system of record up to the adopted 2019-2022 aggregated amount. If the aggregated capital expenditures incurred at the end of the GT&S rate case cycle are less than the adopted amount, the following entries will be recorded, in order to refund to customers, the revenue requirement associated with unspent capital expenditures.

- a. A credit or debit entry equal to the revenue requirement associated with the aggregated 2019 through 2022 adopted capital expenditures, excluding an allowance for Revenue Fees and Uncollectible (RF&U) accounts expense;
- b. A debit or credit entry equal to the capital-related revenue requirement related to the actual capital expenditures incurred, excluding RF&U, not to exceed the amount recorded in entry a. above. Capital-related revenue requirements include depreciation expense, return on rate base at the authorized cost of capital, federal and state income taxes, and property taxes, associated with the capital asset additions;
- c. An entry to transfer amounts to or from another account as authorized by the Commission, and;
- d. An entry equal to the interest on the average balance in the account at the beginning of the month and the balance after the above entries, at a rate equal to one-twelfth of the interest rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15 or its successor.

(N)



GAS PRELIMINARY STATEMENT PART EY Sheet 1 (N)
ROUTINE COMPRESSION AND PROCESSING MEMORANDUM ACCOUNT (RCPMA) (N)

EY. Routine Compression and Processing Memorandum Account (RCPMA) (N)

1. **PURPOSE:** The purpose of the Routine Compression and Processing Memorandum Account (RCPMA) is to track actual expense incurred for the Routine Compression and Processing (C&P) program above the amount adopted in PG&E's 2019 Gas Transmission and Storage rate case of \$37.937 million over the rate case cycle (2019-2022). The account is subject to a reasonableness review in PG&E's next Gas Transmission and Storage (GT&S) application. (N)
2. **APPLICABILITY:** The RCPMA shall apply to all customer classes, except for those specifically excluded by the Commission.
3. **REVISION DATE:** Disposition of the balance in this account will be through an application or as otherwise directed by the Commission.
4. **RATES:** The RCPMA does not have a separate rate component.
5. **ACCOUNTING PROCEDURE:** The following entries will be made to the account each month or as applicable:
 - a. A debit entry equal to actual Routine C&P expenses incurred above the adopted amount;
 - b. An entry to record the transfer of amounts to or from other accounts as approved by the Commission, and;
 - c. An entry equal to the interest on the average balance in the account at the beginning of the month and the balance after the above entries, at a rate equal to one twelfth of the interest rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15, or its successor. (N)



GAS PRELIMINARY STATEMENT PART EZ
CASINGS PROGRAM BALANCING ACCOUNT (CPBA)

Sheet 1

(N)
(N)

EZ. Casings Program Balancing Account (CPBA)

(N)

1. **PURPOSE:** The purpose of the Casings Program Balancing Account (CPBA) is to track the difference between the revenue requirement based on adopted capital expenditures for the Casings Program and the revenue requirement associated with actual capital expenditures incurred on an aggregate basis over the 2019 Gas Transmission and Storage (GT&S) rate case cycle (2019-2022). The CPBA is a one-way balancing account.
2. **APPLICABILITY:** The CPBA will apply to all customer classes, except for those specifically excluded by the Commission.
3. **REVISION DATE:** If the actual amounts incurred are less than the 2019-2022 aggregated adopted amounts at the end of the rate case cycle, PG&E will refund the revenue requirements associated with the unspent capital to customers through the Annual Gas True-Up advice letter process.
4. **RATES:** The CPBA does not have a separate rate component.
5. **ACCOUNTING PROCEDURE:**

(N)

For Casing Program capital expenditures, PG&E will maintain a sub ledger to track the monthly capital expenditures incurred as recorded in its accounting system of record up to the adopted 2019-2022 aggregated amount. If the aggregated capital expenditures incurred at the end of the GT&S rate case cycle are less than the adopted amount, the following entries will be recorded, in order to refund to customers the revenue requirement associated with unspent capital expenditures.

- a. A credit or debit entry equal to the revenue requirement associated with the aggregated 2019 through 2022 adopted capital expenditures, excluding an allowance for Revenue Fees and Uncollectible (RF&U) accounts expense;
- b. A debit or credit entry equal to the capital-related revenue requirement related to the actual capital expenditures incurred, excluding RF&U, not to exceed the amount recorded in entry a. above. Capital-related revenue requirements include depreciation expense, return on rate base at the authorized cost of capital, federal and state income taxes, and property taxes associated with capital asset additions;
- c. An entry to transfer amounts to or from another account as authorized by the Commission, and;
- d. An entry equal to the interest on the average balance in the account at the beginning of the month and the balance after the above entries, at a rate equal to one-twelfth of the interest rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15 or its successor.

(N)



**GAS PRELIMINARY STATEMENT PART L
BALANCING CHARGE ACCOUNT**

Sheet 1

L. BALANCING CHARGE ACCOUNT (BCA)

- 1. PURPOSE: The purpose of the BCA is to record the revenue and cost associated with providing balancing service, including penalties and credits, as described in Schedule G-BAL, Rule 14, or as otherwise authorized by the CPUC. The balance in this account will be incorporated into core and noncore transportation rates as determined in PG&E's currently effective Biennial Cost Allocation Proceeding. (T)

Descriptions of the terms and definitions used in this section are found in Preliminary Statement, Part C or in Rule 1.

- 2. APPLICABILITY: The BCA balance applies to all gas rate schedules and contracts subject to the jurisdiction of the CPUC, except for those schedules and contracts specifically excluded by the CPUC.
- 3. REVISION DATE: Disposition of the balance in this account shall be determined in the Annual Gas True-up of Balancing Accounts advice filing, or as otherwise authorized by the Commission.
- 4. FORECAST PERIOD: The forecast test period will be as specified in the Cost Allocation Proceeding.
- 5. BCA RATES: This account does not currently have a rate component.
- 6. ACCOUNTING PROCEDURE: The following entries will be made to the account each month, or as applicable: (T)
 - a. a debit entry equal to the cost of gas purchased under Schedule G-BAL as a result of over-deliveries;
 - b. a debit entry equal to the cost of gas purchased to maintain adequate gas in the storage fields; (T)
 - c. a debit entry equal to the cost of gas purchased under a California Production Balancing Agreement (CPBA) as a result of overdeliveries; (T)
 - d. a debit entry equal to the cost of gas purchased by the transmission system to provide balancing service; (T)
 - e. a debit entry equal to the cost of gas purchased to support transmission system reliability; (N)
 - f. a debit entry equal to the involuntary diversion credits to suppliers; (T)
 - g. a debit entry equal to the Self Balancing Credit as described in Schedule G-BAL and Schedule G-ESISP; (T)
 - h. a credit entry equal to revenues from the sale of gas commodity as a result of under-deliveries under Schedule G-BAL during the month, excluding the allowance for Revenue Fees and Uncollectible (RF&U) accounts expense; (T)
 - i. a credit entry equal to the revenue from the sale of gas resulting from excess gas in the storage fields, excluding the allowance for RF&U accounts expense; (N)

(Continued)

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**GAS PRELIMINARY STATEMENT PART L
BALANCING CHARGE ACCOUNT**

Sheet 2

L. BALANCING CHARGE ACCOUNT (BCA) (Cont'd.)

6. ACCOUNTING PROCEDURE: (Cont'd.)

- j. a credit entry equal to revenues from the sale of gas that was purchased to support transmission system reliability as described in entry "e" but is no longer necessary and therefore made available for sale in the marketplace, excluding the allowance for RF&U accounts expense; (N)
I
I
(N)
- k. a credit entry equal to the revenue from the sale of gas commodity as a result of underdeliveries under a CPBA, excluding the allowances for RF&U; (T)
- l. a credit entry equal to EFO and OFO noncompliance charges, excluding the allowance for RF&U, as described in Gas Rule 14; (T)
- m. a credit entry equal to Self-Balancing noncompliance charges, as described in Schedule G-BAL; (T)
- n. a credit entry equal to the involuntary diversion usage charges excluding the allowance for RF&U; (T)
- o. a credit entry equal to local curtailment noncompliance charges, excluding the allowance for RF&U, as described in Gas Rule 14; (T)
- p. a debit or credit entry, as appropriate, to transfer to another regulatory account for rate recovery, upon approval by the Commission; and (T)
- q. an entry equal to the interest on the average of the balance in the account at the beginning of the month and the balance in the account after the entries L.6.a through L.6.k, above, at a rate equal to one-twelfth the interest rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15, or its successor. (T)



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Robert S. Kenney
Vice President, Regulatory Affairs

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Rule 21	Transportation of Natural Gas27591,32269,32270,31872,32557,32558,32559,32560,32561,32562,32563,32564,32565,31955,29231,33640,31957,35069,35070,35071,35072, 35073,35074,35075,35076, 35077,35078,35079,35080,35081,35082,35083,35084	
Rule 23	Gas Aggregation Service for Core Transport Customers 30871,29675,26664,18265, 30872,26666,24825,24826,24827,29677,29678,30873,30874,30875,29681,29682, 30876,30877,30878,30879,30880,30881,30882,30883,30884,30885,30886,30887-G	
Rule 25	Gas Services-Customer Creditworthiness and Payment Terms 28816,28817,28818,28819,28820,28821,28822,28823,28824,28825,28826,28827,28828-G	
Rule 26	Standards of Conduct and Procedures Related to Transactions with Intracompany Departments, Reports of Negotiated Transactions, and Complaint Procedures. 29688,29689,29690,31933-G	
Rule 27	Privacy and Security Protection for Energy Usage..... 30095,30096,30097,30098,30099 30100,30101,30102,30103,30104,30105,30106,30107,30108,30109,30110,30111-G	
Rule 27.1	Access to Energy Usage and Usage-Related Data While Protecting Privacy of Personal Data 31387,31388,31389,31390,31391-G	
Rule 28	Mobilehome Park Utility Upgrade Program 34941,21773,31774,31775, 31776-31777,32133,32134-G	

Maps, Contracts and Deviations

SERVICE AREA MAPS:

Gas Service Area Map 31641-G

LIST OF CONTRACTS AND DEVIATIONS:

..... 20211,13247,13248,28466,17112,22437,29938,31542,13254,14426,13808,**35193**,
..... 20390,16287,29333,29053,29334,14428,13263,14365,32879,33164,16264,13267-G

(Continued)

Attachment 2

Redline Tariffs

GAS PRELIMINARY STATEMENT PART DN
LINE 407 MEMORANDUM ACCOUNT (L407MA)

Sheet 1

DN. Line 407 Memorandum Account (L407MA)

1. PURPOSE: The purpose of the Line 407 Memorandum Account (L407MA) is to record the revenue requirement associated with the actual capital ~~expenditures~~~~costs~~ incurred for the construction of the Line 407 project, above ~~the maximum \$180.8-157 million in recorded capital expenditures as of 12/31/2017, as~~ authorized by the Commission ~~for recovery in D. 19-09-025, D. 16-06-056~~ PG&E's 2019 Gas Transmission and Storage (GT&S) rate case application. ~~Note that all the incurred costs to complete Line 407.~~ The costs in this account above \$180.8 million are subject to a reasonableness review in PG&E's next Gas Transmission and Storage (GT&S) ~~application~~ Rate Case.
2. APPLICABILITY: The L407MA shall apply to all gas customers except for those specifically excluded by the Commission.
3. REVISION DATE: Disposition of the balances in this account will be through an application addressed in the next GT&S proceeding, or as otherwise authorized by the Commission.
4. RATES: The L407MA does not have a separate rate component.
5. ACCOUNTING PROCEDURE: The following ~~monthly~~ entries shall be made to the account monthly or, as applicable:
 - a. A debit entry equal to the capital revenue requirements based on incurred capital ~~costs~~ ~~expenditures exceeding above the \$180.8 -million in capital expenditures amounts authorized by the Commission for recovery~~, excluding an allowance for Revenue Fees and Uncollectible (RF&U) accounts expense. Capital-related revenue requirements include depreciation expense, return on investment rate base at the authorized cost of capital, federal and state income taxes, and property taxes associated with ~~the in-service capital assets~~ capital asset additions; (T)
 - b. An ~~debit or credit~~ entry, ~~as appropriate~~, to record the transfer of amounts to or from other accounts as approved by the Commission, and;
 - c. A debit or credit entry equal to the 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.

GAS PRELIMINARY STATEMENT PART DQ Sheet 1
ENGINEERING CRITICAL ASSESSMENT BALANCING ACCOUNT (ECABA)

DQ. Engineering Critical Assessment Balancing Account (ECABA)

1. **PURPOSE:** The purpose of the Engineering Critical Assessment Balancing Account (ECABA) is to track the difference between the adopted and actual expenses, and the difference between the revenue requirements based on the adopted capital expenditures cost of related to the Engineering Critical Assessment (ECA) Phase 1 and 2 Program and the revenue requirements associated with actual capital expenditures incurred during the 2015-2019 Gas Transmission and Storage (GT&S) rate case cycle (2015-20182019-2022), for stations installed on or before December 31, 1955, as well as station components installed on or after January 1, 1956, that have traceable, verifiable and complete records. The ECABA is a one-way balancing account, ~~that records the aggregated 2015-2018 adopted expenses up to \$100.758 million.~~¹
2. **APPLICABILITY:** The ECABA shall apply to all customer classes, except for those specifically excluded by the Commission.
3. **REVISION DATE:** At the end of the 2015~~9~~ GT&S rate case cycle, any unspent funds in the ECABA ~~shall~~ be returned to customers. ~~Disposition of the balances in this account as of December 31, 2018~~22~~ shall be~~ through PG&E's~~the~~ Annual Gas True-up advice letter process.
4. **RATES:** The ECABA does not have a separate rate component.
5. **ACCOUNTING PROCEDURE:** PG&E will maintain a subledger to track the monthly capital expenditures incurred as recorded in its accounting system of record up to the adopted 2019-2022 aggregated amount. If the aggregated capital expenditures incurred at the end of the GT&S rate case cycle are less than the total adopted amount, PG&E will record entries c. and d. to reflect the amount to be refunded to customers.

~~The following entries shall be made to the account each month or as applicable:~~

- a. A credit entry equal to one-twelfth of the annual adopted ECA ~~Phase 1 and Phase 2 Program cost~~expenses.
- b. A debit entry equal to the actual ECA ~~Phase 1 and Phase 2 Program expenses~~costs incurred, including benefits burden, up to the adopted amount.
- c. A credit entry equal to the revenue requirement associated with the aggregated 2019 through 2022 adopted capital expenditures, excluding an allowance for Revenue Fees and Uncollectible (RF&U) accounts expense.
- d. A debit entry equal to the capital-related revenue requirement related to the actual capital expenditures incurred, excluding RF&U, not to exceed the credit amount recorded in entry ca. above. Capital-related revenue requirements include depreciation expense, the return on investment rate base at the authorized cost of capital, federal and state income taxes, and property taxes associated with the capital asset additioncosts.
- e. An entry to transfer amounts to or from another account as authorized by the Commission.
- f. An entry equal to the 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

GAS PRELIMINARY STATEMENT PART DQ Sheet 1
ENGINEERING CRITICAL ASSESSMENT BALANCING ACCOUNT (ECABA)

the Federal Reserve Statistical Release, H.15 or its successor.

~~⁴ D.16-06-056, Appendix I, Table 3, sum of lines 2 and 3~~

GAS PRELIMINARY STATEMENT PART DT Sheet 1 (N)
CRITICAL DOCUMENT PROGRAM MEMORANDUM ACCOUNT (CDPMA) (N)

DT. Critical Document Program Memorandum Account (CDPMA)

1. **PURPOSE:** The purpose of the Critical Document Program Memorandum Account (CDPMA) is to record and track actual expenses ~~incurred during the 2015-GT&S rate case cycle (2015-2018)~~ related to updating existing station documents or creating new documentation to meet the standard set in Utility Standard TD-4551S for all Measurement & Control facilities and Compression and Processing facilities built on or before December 31, 1955.
2. **APPLICABILITY:** The CDPMA shall apply to all customer classes, except for those specifically excluded by the Commission.
3. **REVISION DATE:** Disposition of the balance in this account will be through an application or as otherwise directed by the Commission.
4. **RATES:** The CDPMA does not have a separate rate component.
5. **ACCOUNTING PROCEDURE:** The following entries will be made to the account each month or as applicable:
 - a. A debit entry equal to actual costs incurred, including benefits burden.
 - b. An entry to transfer amounts to or from another account as authorized by the Commission.
 - c. An entry equal to the 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.

GAS PRELIMINARY STATEMENT PART L
BALANCING CHARGE ACCOUNT

Sheet 1

L. BALANCING CHARGE ACCOUNT (BCA)

1. PURPOSE: The purpose of the BCA is to record the revenue and cost associated with providing balancing service, including penalties and credits, as described in Schedule G-BAL, Rule 14, or as otherwise authorized by the CPUC. The balance in this account will be incorporated into core and noncore transportation rates as determined in PG&E's currently effective Biennial Cost Allocation Proceeding ~~Decision 01-11-001~~.

Descriptions of the terms and definitions used in this section are found in Preliminary Statement, Part C or in Rule 1.

2. APPLICABILITY: The BCA balance applies to all gas rate schedules and contracts subject to the jurisdiction of the CPUC, except for those schedules and contracts specifically excluded by the CPUC.
3. REVISION DATE: Disposition of the balance in this account shall be determined in the Annual Gas True-up of Balancing Accounts advice filing, or as otherwise authorized by the Commission.
4. FORECAST PERIOD: The forecast test period will be as specified in the Cost Allocation Proceeding.
5. BCA RATES: This account does not currently have a rate component.
6. ACCOUNTING PROCEDURE: ~~PG&E shall maintain the BCA by making~~ The following entries will be made to the account each month, or as applicable as follows:
- a. a debit entry equal to the cost of gas purchased under Schedule G-BAL as a result of over-deliveries;
 - ~~b.~~ a debit entry equal to the cost of gas purchased to maintain adequate gas in the storage fields;
 - ~~bc.~~ a debit entry equal to the cost of gas purchased under a California Production Balancing Agreement (CPBA) as a result of overdeliveries;
 - ~~de.~~ a debit entry equal to the cost of gas purchased by the transmission system to provide balancing service;
 - ~~e.~~ a debit entry equal to the cost of gas purchased to support transmission system reliability;
 - ~~fd.~~ a debit entry equal to the involuntary diversion credits to suppliers;
 - ~~ge.~~ a debit entry equal to the Self Balancing Credit as described in Schedule G-BAL and Schedule G-ESISP;
 - ~~hf.~~ a credit entry equal to revenues from the sale of gas commodity as a result of under-deliveries under Schedule G-BAL during the month, excluding the allowance for Revenue Fees and Uncollectible (RF&U) accounts expense;
 - ~~i.~~ a credit entry equal to the revenue from the sale of gas resulting from excess gas in the storage fields, excluding the allowance for RF&U accounts expense;

(Continued)

Advice		Issued by	Date Filed	October 23, 2019
Decision	19-09-025	Robert S. Kenney	Effective	January 1, 2019
		Vice President, Regulatory Affairs	Resolution	

GAS PRELIMINARY STATEMENT PART L
BALANCING CHARGE ACCOUNT

Sheet 2

L. BALANCING CHARGE ACCOUNT (BCA) (Cont'd.)

6. ACCOUNTING PROCEDURE: (Cont'd.)

j. a credit entry equal to revenues from the sale of gas that was purchased to support transmission system reliability as described in entry "e" but is no longer necessary and therefore made available for sale in the marketplace, excluding the allowance for RF&U accounts expense;

k. a credit entry equal to the revenue from the sale of gas commodity as a result of underdeliveries under a CPBA, excluding the allowances for RF&U;

h. a credit entry equal to EFO and OFO noncompliance charges, excluding the allowance for RF&U, as described in Gas Rule 14;

i. a credit entry equal to Self-Balancing noncompliance charges, as described in Schedule G-BAL;

j. a credit entry equal to the involuntary diversion usage charges excluding the allowance for RF&U;

k. a credit entry equal to local curtailment noncompliance charges, excluding the allowance for RF&U, as described in Gas Rule 14;

l. a debit or credit entry, as appropriate, to transfer to another regulatory account for rate recovery, upon approval by the Commission; and

m. an entry equal to the interest on the average of the balance in the account at the beginning of the month and the balance in the account after the entries L.6.a through L.6.k, above, at a rate equal to one-twelfth the interest rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H. 15, or its successor.

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

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