

PUBLIC UTILITIES COMMISSION

505 VAN NESS AVENUE

REVISION



March 25, 2020

Advice Letter 4168-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: Modify and Establish Preliminary Statements in Compliance with
PG&E's 2019 Gas Transmission and Storage Decision 19-09-025 Related
to the Transmission Integrity Management Program**

Dear Mr. Jacobson:

Advice Letter 4168-G is effective as of March 20, 2020.

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 4168-G

(Pacific Gas and Electric Company ID U 39 G)

Public Utilities Commission of the State of California

Subject: Modify and Establish Preliminary Statements in Compliance with PG&E's 2019 Gas Transmission and Storage Decision 19-09-025 Related to the Transmission Integrity Management Program

Purpose

Pursuant to California Public Utilities Commission (CPUC or Commission) Decision (D.)19-09-025 (the Decision), Ordering Paragraphs (OP) 57, 63, 64, 66, and 70, 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
EU	In-Line Inspection Memorandum Account (ILIMA)	New
EV	Internal Corrosion Direct Assessment Memorandum Account (ICDAMA)	New
EW	Root Cause Analysis Memorandum Account (RCAMA)	New
FA	In-Line Inspection Balancing Account (ILIBA)	New
CL	Transmission Integrity Management Program Balancing Account (TIMPBA)	Modified
DP	Transmission Integrity Management Program Memorandum Account (TIMPMA)	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 4165-G, Advice 4166-G, Advice 4167-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 requirements, cost allocation, and rate design for the period of 2019-2022. On September 23, 2019, the CPUC issued D.19-09-025 which addresses the issues before the Commission related to PG&E's application. PG&E submits this Advice Letter to implement the preliminary statement changes as directed by the Decision.

Tariff Revisions

As required by D.19-09-025, PG&E proposes to establish the following four new balancing and memorandum accounts:

- Gas Preliminary Statement Part EU – In-Line Inspection Memorandum Account (ILIMA) in compliance with OP 63.

The purpose of the ILIMA is to track the revenue requirement associated with the actual capital expenditures for Traditional In-Line Inspection (ILI) upgrade projects above the total authorized 48 projects (12-project per year pace), and actual expenses incurred for the associated initial Traditional ILI runs and Direct Examination and Repair (DE&R) resulting from the initial runs. In addition, the ILIMA will track expenses associated with all reassessments.

- Gas Preliminary Statement Part EV – Internal Corrosion Direct Assessment Memorandum Account (ICDAMA) in compliance with OP 64.

The purpose of the ICDAMA is to track actual expenses incurred for the Internal Corrosion Direct Assessment Program as directed in the Decision.

- Gas Preliminary Statement Part EW – Root Cause Analysis Memorandum Account (RCAMA) in compliance with OP 66.

The purpose of the RCAMA is to track actual expenses incurred for the Root Cause Analysis Program above the aggregated adopted amount of \$11.148 million¹ over the 2019-2022 GT&S rate case cycle.

- Gas Preliminary Statement Part FA – In-Line Inspection Balancing Account (ILIBA) in compliance with OP 57.

The purpose of the ILIBA is to track the difference between the capital revenue requirement based on the adopted capital expenditures of \$532.943 million² for

¹ D. 19-09-025, Appendix G, Table 1

² D.19-09-025, Appendix G, Table 9

the In-Line Inspection (ILI) Upgrade program and the revenue requirement associated with actual capital expenditures over the 2019 GT&S rate case cycle (2019-2022) for the authorized 48 Traditional ILI projects (12-project per year pace). The ILIBA is a one-way balancing account. If PG&E's total aggregated capital expenditures are less than the adopted amount 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 advice letter process.

Modifications are being submitted to the following balancing and memorandum accounts:

- Gas Preliminary Statement Part CL – Transmission Integrity Management Program Balancing Account (TIMPBA) in compliance with Section 8.1.5.3³ and Appendix G, Table 1.

Capital expenditure amounts have been removed from TIMPBA, which now tracks expenses only. The TIMPBA tracks expenses up to the adopted amount of \$729.426 million⁴ over the 2019 GT&S rate case cycle.

- Gas Preliminary Statement Part DP – Transmission Integrity Management Program Memorandum Account (TIMPMA) in compliance with OP 74.

The TIMPMA has been modified to continue through the 2019 GT&S rate case cycle and remove capital expenditure amounts consistent with the modification to the TIMPBA.

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 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

³ D.19-09-025, page 159.

⁴ D.19-09-025, Appendix G, Table 1.

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 U39M)

Utility type:

- ELC GAS WATER
 PLC HEAT

Contact Person: Kimberly Loo

Phone #: (415)973-4587

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) #: 4168-G

Tier Designation: 2

Subject of AL: Modify and Establish Preliminary Statements in Compliance with PG&E's 2019 Gas Transmission and Storage Decision 19-09-025 Related to the Transmission Integrity Management Program

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: 10

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.
35323-G*	GAS PRELIMINARY STATEMENT PART CL TRANSMISSION INTEGRITY MANAGEMENT PROGRAM BALANCING ACCOUNT Sheet 1	33081-G, 33082-G, 33456-G
35324-G	GAS PRELIMINARY STATEMENT PART DP TRANSMISSION INTEGRITY MANAGEMENT PROGRAM MEMORANDUM ACCOUNT (TIMPMA) Sheet 1	33476-G
35325-G	GAS PRELIMINARY STATEMENT PART EU IN-LINE INSPECTION MEMORANDUM ACCOUNT (ILIMA) Sheet 1	
35326-G	GAS PRELIMINARY STATEMENT PART EV INTERNAL CORROSION DIRECT ASSESSMENT MEMORANDUM ACCOUNT (ICDAMA) Sheet 1	
35327-G	GAS PRELIMINARY STATEMENT PART EW ROOT CAUSE ANALYSIS MEMORANDUM ACCOUNT (RCAMA) Sheet 1	
35328-G	GAS PRELIMINARY STATEMENT PART FA IN-LINE INSPECTION BALANCING ACCOUNT (ILIBA) Sheet 1	
35329-G*	GAS TABLE OF CONTENTS Sheet 1	35310-G
35330-G*	GAS TABLE OF CONTENTS Sheet 5	35068-G
35331-G	GAS TABLE OF CONTENTS Sheet 6	35322-G
35332-G	GAS TABLE OF CONTENTS Sheet 7	35195-G



GAS PRELIMINARY STATEMENT PART CL
TRANSMISSION INTEGRITY MANAGEMENT PROGRAM
BALANCING ACCOUNT

Sheet 1

CL. Transmission Integrity Management Program Balancing Account (TIMPBA)

- 1. PURPOSE: The purpose of the Transmission Integrity Management Program Balancing Account (TIMPBA) is to track Transmission Integrity Management Program (TIMP) expenses incurred during the 2019 Gas Transmission and Storage (GT&S) rate case cycle (2019 through 2022), up to the total amounts adopted in D.19-09-025 (Appendix G, Table 1) or CPUC Decision further modifying adopted amounts. The TIMPBA is a one-way balancing account. (T)
| (T)
| (D)
| (D)
- 2. APPLICABILITY: The TIMPBA will apply to all customer classes, except for those specifically excluded by the Commission.
- 3. REVISION DATES: If the actual amounts incurred are less than the 2019-2022 aggregated adopted expenses at the end of the rate case cycle, PG&E will refund the revenue requirements associated with the unspent expenses to customers through the Annual Gas True-Up advice letter process. (T)
| (T)
- 4. RATES: The TIMPBA does not have a separate rate component.
- 5. ACCOUNTING PROCEDURE: (D)
| (D)

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 Transmission Integrity Management Program expenses.
- b) A debit entry equal to the actual Transmission Integrity Management Program expenses, including benefit burdens, incurred up to the adopted amount.
- c) An entry to transfer amounts to or from another account as authorized by the Commission.
- 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 DP
TRANSMISSION INTEGRITY MANAGEMENT PROGRAM
MEMORANDUM ACCOUNT (TIMPMA)

Sheet 1

DP. Transmission Integrity Management Program Memorandum Account (TIMPMA)

1. **PURPOSE:** The purpose of the Transmission Integrity Management Program Memorandum Account (TIMPMA) is to record and track costs associated with any new transmission integrity management statutes or rules effective after January 1, 2015.
2. **APPLICABILITY:** The TIMPMA shall apply to all customer classes, except for those specifically excluded by the Commission.
3. **REVISION DATES:** Disposition of the balance in this account shall be through an application or as otherwise directed by the Commission. (T)
(T)
4. **RATES:** The TIMPMA does not have a separate rate component.
5. **ACCOUNTING PROCEDURE:** The following entries, net of an allowance for Revenue Fees and Uncollectible (RF&U) accounts expense, will be made to the account each month or as applicable:
 - a. A debit entry equal to the fully burdened actual expenses incurred. (T)
(D)
|
(D)
 - 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 EU
IN-LINE INSPECTION MEMORANDUM ACCOUNT (ILIMA)

Sheet 1

(N)
(N)

EU. In-line Inspection Memorandum Account (ILIMA)

(N)

1. **PURPOSE:** The purpose of the In-Line Inspection Memorandum Account (ILIMA) is to track the revenue requirement associated with the actual capital expenditures for Traditional In-Line Inspection (ILI) upgrade projects above the total authorized 48 projects (12-project per year pace), and actual expenses incurred for the associated initial Traditional ILI runs and Direct Examination and Repair (DE&R) resulting from the initial runs. In addition, the ILIMA will track expenses associated with all reassessments. The account is subject to a reasonableness review in PG&E's next Gas Transmission and Storage (GT&S) Rate Case.
2. **APPLICABILITY:** The ILIMA 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 ILIMA 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 ILI expenses incurred for initial Traditional ILI runs and DE&R resulting from the initial runs related to Traditional ILI Upgrade projects above the total authorized 48 projects, including applicable benefit burdens;
 - b. A debit entry equal to actual ILI expenses incurred for reassessments, including applicable benefit burdens;
 - c. A debit or credit entry equal to the capital revenue requirements based on incurred capital expenditures related to projects that exceed the quantity of projects adopted by the Commission in base rates, 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;
 - d. An entry to transfer amounts to or from another account as authorized by the Commission, and;
 - e. 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)

(Continued)

Advice 4168-G
Decision D. 19-09-025

Issued by
Robert S. Kenney
Vice President, Regulatory Affairs

Submitted
Effective
Resolution

October 23, 2019
January 1, 2019



GAS PRELIMINARY STATEMENT PART EV Sheet 1 (N)
INTERNAL CORROSION DIRECT ASSESSMENT MEMORANDUM ACCOUNT (ICDAMA) (N)

EV. Internal Corrosion Direct Assessment Memorandum Account (ICDAMA) (N)

1. **PURPOSE:** The purpose of the Internal Corrosion Direct Assessment Memorandum Account (ICDAMA) is to track actual expenses incurred for the Internal Corrosion Direct Assessment Program during the 2019 Gas Transmission and Storage (GT&S) rate case cycle (2019-2022). The account is subject to a reasonableness review in PG&E's next GT&S Rate Case. (N)
2. **APPLICABILITY:** The ICDAMA 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 ICDAMA 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 expenses incurred related to Internal Corrosion Direct Assessment, including applicable benefit burdens;
 - 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)

(Continued)



GAS PRELIMINARY STATEMENT PART EW
ROOT CAUSE ANALYSIS MEMORANDUM ACCOUNT (RCAMA)

Sheet 1

(N)
(N)

EW. Root Cause Analysis Memorandum Account (RCAMA)

(N)

1. **PURPOSE:** The purpose of the Root Cause Analysis Memorandum Account (RCAMA) is to track actual expenses related to the Root Cause Analysis Program above the aggregate amount adopted in PG&E's 2019 Gas Transmission and Storage rate case (\$11.148 million) over the 2019 Gas Transmission and Storage (GT&S) rate case cycle (2019-2022). The account is subject to a reasonableness review in PG&E's next GT&S Rate Case.
2. **APPLICABILITY:** The RCAMA 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 RCAMA 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 Root Cost Analysis expenses incurred above adopted amounts, including applicable benefit burdens;
 - 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)

(N)

(Continued)

Advice 4168-G
Decision D. 19-09-025

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October 23, 2019
January 1, 2019



GAS PRELIMINARY STATEMENT PART FA
IN-LINE INSPECTION BALANCING ACCOUNT (ILIBA)

Sheet 1

(N)
(N)

FA. In-Line Inspection Balancing Account (ILIBA)

(N)

1. **PURPOSE:** The purpose of the In-Line Inspection Balancing Account (ILIBA) is to track the difference between the capital revenue requirement based on adopted capital expenditures for the Traditional In-Line Inspection (ILI) Upgrade program and the revenue requirement associated with actual capital expenditures for the authorized 48 Traditional ILI projects (12-project per year pace) on an aggregate basis over the 2019 Gas Transmission and Storage (GT&S) rate case cycle (2019-2022). The ILIBA is a one-way balancing account.
2. **APPLICABILITY:** The ILIBA 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 ILIBA 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 for the authorized 48 Traditional ILI projects (12-project per year pace) 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 for the authorized 48 Traditional ILI projects (12-project per year pace), 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 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)

(Continued)

Advice 4168-G
Decision D. 19-09-025

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Vice President, Regulatory Affairs

Submitted
Effective
Resolution

October 23, 2019
January 1, 2019



GAS TABLE OF CONTENTS

Sheet 1

TITLE OF SHEET	CAL P.U.C. SHEET NO.	
Title Page	35329-G	(T)
Rate Schedules	35311,35312-G	
Preliminary Statements.....	35313, 35330 *-G	(T)
Preliminary Statements, Rules	35331-G	(T)
Rules, Maps, Contracts and Deviations.....	35332-G	
Sample Forms	34229,32986,32987,32886,34953,32888-G	

(Continued)

Advice 4168-G
Decision D. 19-09-025

Issued by
Robert S. Kenney
Vice President, Regulatory Affairs

Submitted October 23, 2019
Effective January 1, 2019
Resolution



GAS TABLE OF CONTENTS

Sheet 5

PART	TITLE OF SHEET	CAL P.U.C. SHEET NO.
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Preliminary Statements

Part AC	Catastrophic Event Memorandum Account.....	14178,35066-G
Part AE	Core Pipeline Demand Charge Account	29525,33646-G
Part AG	Core Firm Storage Account.....	33647-G
Part AN	Hazardous Substance Mechanism.....	23281,33423,23283,16693,32964-G
Part AW	Self-Generation Program Memorandum Account	33442-G
Part BA	Public Purpose Program-Energy Efficiency	23360,23361-G
Part BB	Public Purpose Program Memorandum Account	23362,29327-G
Part BH	Public Purpose Program Surcharge-Low Income Energy Efficiency Balancing Account	33443-G
Part BI	Public Purpose Program Surcharge-Research, Development and Demonstration Balancing Account	33444,23366-G
Part BQ	Pension Contribution Balancing Account	24853,24224-G
Part BS	Climate Balancing Account	33445-G
Part BT	Non-Tariffed Products and Services Balancing Account.....	26710-G
Part CA	California Solar Initiative Thermal Program Memorandum Account.....	33455,28060-G
Part CI	AB32 Cost of Implementation Fee Memorandum Account – Gas.....	28673-G
Part CK	TID Almond Power Plant Balancing Account	28889,28890-G
Part CL	Transmission Integrity Management Program Balancing Account.....	35323 *-G
Part CN	Topock Adder Projects Balancing Account	33457-G
Part CO	Adjustment Mechanism For Costs Determined In Other Proceedings	33652,33653,33654,33655-G
Part CP	Gas Transmission & Storage Revenue Sharing Mechanism	32758,33461,33462,33463-G
Part CS	Tax Act Memorandum Account – Gas	33252,33253-G
Part CV	Revised Customer Energy Statement Balancing Account - Gas (RCESBA-G)	29617-G
Part CW	Gas Pipeline Expense and Capital Balancing Account	32988,32989,32990-G
Part CX	Core Gas Pipeline Safety Balancing Account	31681,31682-G
Part CY	NonCore Gas Pipeline Safety Balancing Account.....	31683,31684-G
Part CZ	California Energy Systems for the 21st Century Balancing Account.....	30264*-G
Part DA	Statewide Marketing, Education and Outreach Expenditure Balancing Account	33043-G
Part DC	Energy Data Center Memorandum Account – Gas.....	31288-G
Part DB	Mobile Home Park Balancing Account.....	34937-G
Part DD	Gas Transmission & Storage Memorandum Account (GTSM)	34783,34784, 34785,34786,34787-G
Part DE	Gas Leak Survey and Repair Balancing Account (GLSRBA).....	32210,32211,31826-G
Part DF	SmartMeter™ Opt-Out Program Balancing Account – Gas (SOPBA-G).....	32304,32305,32306-G
Part DH	Gas Programs Balancing Account (GPBA)	32397,34268,33472-G
Part DI	Greenhouse Gas Expense Memorandum Account - Gas (GHGEMA-G)	33473-G
Part DJ	Energy Efficiency Financing Balancing Account - Gas (EEFBA-G).....	32040*,32041*,32042*-G
Part DK	Shareholder-Funded Gas Transmission Safety Account	32474,32475,32476-G
Part DM	Assembly Bill 802 Memorandum Account - Gas	33474-G
Part DN	Line 407 Memorandum Account (L407MA)	33475-G

(T)

(Continued)



GAS TABLE OF CONTENTS

Sheet 6

PART	TITLE OF SHEET	CAL P.U.C. SHEET NO.
Preliminary Statements		
Part DO	Hydrostatic Pipeline Testing Memorandum Account	32805-G
Part DP	Transmission Integrity Management Program Memorandum Account.....	35324-G (T)
Part DQ	Engineering Critical Assessment Balancing Account (ECABA).....	32809-G
Part DR	Hydrostatic Station Testing Memorandum Account (HSTMA).....	33084-G
Part DS	Work Required by Others Balancing Account (WROBA).....	33477-G
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).....	34677,35128-G
Part EE	Wildfire Expense Memorandum Account (WEMA-G)	34367-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*, 35019, 35020-G
Part EU	In-line Inspection Memorandum Account (ILIMA)	35325-G (N)
Part EV	Internal Corrosion Direct Assessment Memorandum Account (ICDAMA)	35326-G
Part EW	Root Cause Analysis Memorandum Account (RCAMA)	35327-G
Part FA	In-Line Inspection Balancing Account (LIBA)	35328-G (N)
Part FD	California Consumer Privacy Act Memorandum Account – Gas (CCPAMA-G)	35320-G

RULE	TITLE OF SHEET
Rules	
Rule 01	Definitions 31083,26782,33639,31560,31561,35243,34516,35021*, 35129,35130,34467,34468,34469,34470,34471,34472,34473,34474,34475-G
Rule 02	Description of Service.....23062,23063,23064,23065,23066,33824-G
Rule 03	Application for Service..... 27248,27249-G
Rule 04	Contracts
Rule 05	Special Information Required on Forms
Rule 06	Establishment and Reestablishment of Credit
Rule 07	Deposits..... 31330,28655-G
Rule 08	Notices.....31924,17580,31925,30689,31926-G
Rule 09	Rendering and Payment of Bills.....31914,34525,31381,33305,33507, 27345,31167,34972-G
Rule 10	Disputed Bills..... 18214,18215, 18216-G
Rule 11	Discontinuance and Restoration of Service34867,34868,34052,34053,33494,33878, 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
Rule 14	Capacity Allocation and Constraint of Natural Gas Service
Rule 15	Gas Main Extensions.....21543,18802-18803,32408,20350,29271,31168,26827,21544,21545,22376,22377,22378,22379,26828,26829,18814-G
Rule 16	Gas Service Extensions.....21546,18816,34880,17161,18817,18818,18819,18820,18821, 18822,29273,18824,18825,17737,18826,18827-G
Rule 17	Meter Tests and Adjustment of Bills for Meter Error14450,28656,28764,28770,28771, 28772,28773,28774-G

(Continued)



GAS TABLE OF CONTENTS

Sheet 7

RULE	TITLE OF SHEET	CAL P.U.C. SHEET NO.
Rules		
Rule 17.1	Adjustment of Bills for Billing Error	22936,28657,29274-G (L)
Rule 17.2	Adjustment of Bills for Unauthorized Use	22937,14460,14461-G
Rule 18	Supply to Separate Premises and Submetering of Gas	22790,17796,13401-G
Rule 19	Medical Baseline Quantities	21119,31932,21121-G (L)
Rule 19.1	California Alternate Rates for Energy for Individual Customers and Submetered Tenants of Master-Metered Customers	34521,34220,30445,28210-G
Rule 19.2	California Alternate Rates for Energy for Nonprofit Group-Living Facilities.....	32051,34221,17035,31217,34522-G
Rule 19.3	California Alternate Rates for Energy for Qualified Agricultural Employee Housing Facilities.....	32053,34222,31219,34523-G
Rule 19.4	California Alternate Rates for Energy for Qualified Food Bank Facilities	35059-G
Rule 21	Transportation of Natural Gas.....	27591,32269,32270,31872,32557,32558,32559,32560, 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-G
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)

Advice 4168-G
October 23, 2019

Attachment 2

Redline Tariffs



GAS PRELIMINARY STATEMENT PART CL
TRANSMISSION INTEGRITY MANAGEMENT PROGRAM
BALANCING ACCOUNT

Sheet 1

CL. Transmission Integrity Management Program Balancing Account (TIMPBA)

1. PURPOSE: The purpose of the Transmission Integrity Management Program Balancing Account (TIMPBA) is to track Transmission Integrity Management Program (TIMP) expenses ~~and capital expenditures~~ incurred during the ~~2015-2019~~ Gas Transmission and Storage (GT&S) rate case cycle (~~2015-2019~~ through ~~2018~~2022), up to the total ~~expense and capital expenditure~~adopted amounts, adopted in D. ~~16-12-01019-09-025~~ (Appendix G, Table 1) or CPUC Decision further modifying adopted amounts. ~~The actual expenses and capital expenditures tracked in this account will not exceed the adopted amounts of \$367.560 million and \$228.260 million, respectively.~~ The TIMPBA is a one-way balancing account.

~~Actual costs of safety-related programs and projects identified in Appendix G, Updated Tables 1 and 2 of D.16-12-010 recorded in the Shareholder Funded Gas Transmission Safety Account (SFGTSA), Gas Preliminary Statement Part DK, that are also programs tracked in this account will not be recorded in TIMPBA.~~

2. APPLICABILITY: The TIMPBA will apply to all customer classes, except for those specifically excluded by the Commission.
3. REVISION DATES: If the actual amounts incurred are less than the ~~2015~~2019-2018-2022 aggregated adopted expenses ~~of \$367.560 million and capital expenditures of \$228.260 million~~ at the end of the rate case cycle, PG&E will refund the revenue requirements associated with the unspent expenses ~~and capital expenditures~~ to customers through the Annual Gas True-Up filing advice letter process.
4. RATES: The TIMPBA does not have a separate rate component.
5. ACCOUNTING PROCEDURE: ~~The TIMPBA consists of two subaccounts:~~

~~For TIMP expenses, the "Expense Subaccount" tracks the integrity management expenses for the programs listed in Appendix I, Table 1 (Updated), up to the adopted 2019-2022 aggregated amount of \$367.560 million. If the aggregated expenses incurred at the end of the GT&S rate case cycle are less than the adopted amount, PG&E will refund the unspent funding to customers.~~

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 Transmission Integrity Management Program expenses.
- b) A debit entry equal to the actual Transmission Integrity Management Program expenses, including benefit burdens, incurred up to the adopted amount.
- c) An entry to transfer amounts to or from another account as authorized by the Commission.
- 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

(Continued)

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Decision 19-09-025

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Regulatory Affairs

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Effective
Resolution

October 23, 2019
January 1, 2019



**Pacific Gas and
Electric Company®**
San Francisco, California

Revised Cal. P.U.C. Sheet No. ~~33081~~xxxx
 Cancelling Revised Cal. P.U.C. Sheet No. ~~32802~~xxxx
 X-G
 X-G

GAS PRELIMINARY STATEMENT PART CL
TRANSMISSION INTEGRITY MANAGEMENT PROGRAM
BALANCING ACCOUNT

Sheet 1

month, as reported in the Federal Reserve Statistical Release, H.15 or its successor.

(Continued)

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 Resolution _____



**GAS PRELIMINARY STATEMENT PART CL
TRANSMISSION INTEGRITY MANAGEMENT PROGRAM
BALANCING ACCOUNT**

Sheet 2

~~5. ACCOUNTING PROCEDURE: The TIMPBA consists of two subaccounts (Cont'd)~~

~~For TIMP capital expenditures, PG&E will maintain a sub ledger to track the monthly capital expenditures as recorded in its accounting system of record for the programs listed in Appendix I, Table 2 (Updated), up to the adopted 20195-202218 aggregated amount of \$228.260 million. If the aggregated capital expenditures incurred at the end of the GT&S rate case cycle are less than the adopted amount of \$228.260 million, the "Capital Subaccount" will record the entries described in 5(II)(a) through 5(II)(d), to refund to customers, the revenue requirement associated with unspent capital expenditures.~~

~~(T)
+
(T)~~

1. Expense Subaccount

~~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 integrity management expenses.~~
- ~~b) A debit entry equal to the actual integrity management expenses incurred, including benefits burden, up to \$714.959367.560 million.~~
- ~~c) A debit entry to transfer the balance to other accounts for refund to customers.~~
- ~~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.~~

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(Continued)

Advice xxxx-G
Decision xx-xx-xxx

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January 1, 2017



**GAS PRELIMINARY STATEMENT PART CL
TRANSMISSION INTEGRITY MANAGEMENT PROGRAM
BALANCING ACCOUNT**

Sheet 3

~~5. ACCOUNTING PROCEDURE: The TIMPBA consists of two subaccounts (Cont'd)~~

~~II. Capital Subaccount~~

~~If the aggregated actual capital expenditures incurred at the end of the GT&S rate case cycle are less than the adopted amount of \$228.260 million, the following entries will be made to the "Capital Subaccount":~~

- ~~a. A credit entry equal to the revenue requirement associated with the aggregated 2015 through 2018 adopted capital expenditures of \$228.260 million, excluding an allowance for Revenue Fees and Uncollectible (RF&U) accounts expense.~~
- ~~b. A debit entry equal to the revenue requirement associated with the actual capital expenditures incurred, excluding RF&U, not to exceed the credit 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 refund to customers.~~
- ~~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.~~



GAS PRELIMINARY STATEMENT PART DP
TRANSMISSION INTEGRITY MANAGEMENT PROGRAM
MEMORANDUM ACCOUNT (TIMPMA)

Sheet 1

DP. Transmission Integrity Management Program Memorandum Account (TIMPMA)

1. **PURPOSE:** The purpose of the Transmission Integrity Management Program Memorandum Account (TIMPMA) is to record and track costs associated with any new transmission integrity management statutes or rules effective after January 1, 2015.
2. **APPLICABILITY:** The TIMPMA shall apply to all customer classes, except for those specifically excluded by the Commission.
3. **REVISION DATES:** Disposition of the balance in this account ~~as of December 31, 2018~~ shall be through an application or as otherwise directed by the Commission.
4. **RATES:** The TIMPMA does not have a separate rate component.
5. **ACCOUNTING PROCEDURE:** The following entries, net of an allowance for Revenue Fees and Uncollectible (RF&U) accounts expense, will be made to the account each month or as applicable:
 - a. A debit entry equal to the fully burdened actual expenses incurred ~~for the current month.~~
 - ~~b. A debit entry equal to the revenue requirements, excluding RF&U, associated with incurred capital costs. 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.~~
 - eb. An entry to transfer amounts to or from another account as authorized by the Commission.
 - cd. 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.

**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		