

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



**Pacific Gas & Electric Company**  
**GAS (Corp ID 39)**  
**Status of Advice Letter 4288G**  
**As of October 29, 2020**

Subject: Tariff Changes to Implement Revised Process to Convert Balancing and Memorandum Accounts into Rates for Local Transmission Costs Approved in Advice 4185-G/G-A

Division Assigned: Energy

Date Filed: 08-05-2020

Date to Calendar: 08-07-2020

Authorizing Documents: None

<b>Disposition:</b>	<b>Accepted</b>
<b>Effective Date:</b>	<b>01-01-2019</b>

Resolution Required: No

Resolution Number: None

Commission Meeting Date: None

CPUC Contact Information:

[edtariffunit@cpuc.ca.gov](mailto:edtariffunit@cpuc.ca.gov)

AL Certificate Contact Information:

Kimberly Loo

(415)973-4587

[PGETariffs@pge.com](mailto:PGETariffs@pge.com)

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



To: Energy Company Filing Advice Letter

From: Energy Division PAL Coordinator

Subject: Your Advice Letter Filing

The Energy Division of the California Public Utilities Commission has processed your recent Advice Letter (AL) filing and is returning an AL status certificate for your records.

The AL status certificate indicates:

- Advice Letter Number
- Name of Filer
- CPUC Corporate ID number of Filer
- Subject of Filing
- Date Filed
- Disposition of Filing (Accepted, Rejected, Withdrawn, etc.)
- Effective Date of Filing
- Other Miscellaneous Information (e.g., Resolution, if applicable, etc.)

The Energy Division has made no changes to your copy of the Advice Letter Filing; please review your Advice Letter Filing with the information contained in the AL status certificate, and update your Advice Letter and tariff records accordingly.

All inquiries to the California Public Utilities Commission on the status of your Advice Letter Filing will be answered by Energy Division staff based on the information contained in the Energy Division's PAL database from which the AL status certificate is generated. If you have any questions on this matter please contact the:

Energy Division's Tariff Unit by e-mail to  
**[edtariffunit@cpuc.ca.gov](mailto:edtariffunit@cpuc.ca.gov)**

August 5, 2020

**Advice 4288-G**

(Pacific Gas and Electric Company ID U 39 G)

Public Utilities Commission of the State of California

**Subject Tariff Changes to Implement Revised Process to Convert Balancing and Memorandum Accounts into Rates for Local Transmission Costs Approved in Advice 4185-G/G-A**

**Purpose**

This advice letter complies with Pacific Gas and Electric Company's (PG&E) approved proposal in Advice Letter 4185-G/G-A. Advice Letter 4185-G proposed pro forma tariff changes to preliminary statements which are now being submitted as tariff changes in this Advice Letter.

**Background**

On November 22, 2019, PG&E submitted Advice Letter 4185-G in compliance with OP 82 of PG&E's 2019 Gas Transmission and Storage (GT&S) Decision (D.) 19-09-025.<sup>1</sup> Advice Letter 4185-G proposed revisions to 22 existing and pending one-way balancing and memorandum accounts. PG&E proposed to track Local Transmission (LT) system costs in separate LT Subaccounts, while tracking the remainder of costs in Main Subaccounts. On January 17, 2020, in response to a protest from the Sacramento Municipal Utility District ("SMUD"), PG&E submitted supplemental Advice Letter 4185-G-A to further clarify its proposal.

On July 3, 2020, the California Public Utilities Commission (CPUC) issued a disposition letter approving Advice Letters 4185-G and 4185-G-A. The disposition letter further directed "PG&E to review every gas account to ensure that they track and allocate backbone and local transmission costs as required by D.19-09-025"... and to "file a Tier 2 AL if it finds that is necessary to make a corresponding change to its gas accounts in

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<sup>1</sup> OP 82 ordered PG&E to "within 60 days of the date of that this decision is final, Pacific Gas and Electric Company (PG&E) must submit a Tier 2 Advice Letter with a proposal to revise its process for converting its balancing and memorandum accounts into rates so that the process allocates costs in a manner that is consistent with this decision. PG&E may use the process suggested in section 14.4 of this decision or devise its own revisions to the existing process."

order to comply with D.19-09-025.” PG&E has reviewed all of its gas accounts and does not need to modify any of its other tariffs other than the ones previously discussed in Advice 4185-G and Advice 4185-G-A.

### **Tariff Changes**

Advice Letter 4185-G included pro forma tariffs that contained tariff language to implement PG&E’s proposed process to convert balancing and memorandum accounts into rates for local transmission costs. Pro forma tariffs included changes to existing tariffs and tariffs being modified in pending Advice Letters 4165-G, 4166-G, and 4168-G.<sup>2</sup> Advice Letter 4185-G indicated that PG&E would submit a Tier 1 advice letter to combine all approved changes upon approval.<sup>3</sup>

As noted above, on July 3, 2020, the CPUC issued a disposition letter approving Advice Letters 4185-G and 4185-G-A. Thus, PG&E submits this Tier 1 advice letter as a procedural matter to request official approval of the tariffs that were previously submitted as “pro forma” in Advice Letters 4185-G and 4185-G-A. There have been no additional tariff modifications proposed herein.

Impacted preliminary statements are listed below:

1. Gas Preliminary Statement Part EO - Measurement and Control Station Rebuilds Balancing Account
2. Gas Preliminary Statement Part EP - Hydrostatic Testing Balancing Account
3. Gas Preliminary Statement Part EQ - Atmospheric Corrosion Balancing Account
4. Gas Preliminary Statement Part ER – Internal Corrosion Balancing Account
5. Gas Preliminary Statement Part ES – Physical Security Balancing Account
6. Gas Preliminary Statement Part EX – Alternating Current Interference Balancing Account
7. Gas Preliminary Statement Part EZ – Casings Program Balancing Account
8. Gas Preliminary Statement Part FA – In-Line Inspection Balancing Account
9. Gas Preliminary Statement Part CL – Transmission Integrity Management Program Balancing Account
10. Gas Preliminary Statement Part CO – Adjustment Mechanism for Costs Determined in Other Proceedings
11. Gas Preliminary Statement Part DQ – Engineering Critical Assessment Balancing Account
12. Gas Preliminary Statement Part DP – Transmission Integrity Management Program Memorandum Account

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<sup>2</sup> Advice Letters 4165-G, 4166-G, and 4168-G were submitted on October 23, 2019 and pending disposition at the time Advice 4185-G was filed November 22, 2019. In March 2020, the CPUC issued disposition letters approving Advice Letters 4165-G, 4166-G, and 4168-G. Tariff changes submitted in those advice letters are reflected in PG&E’s tariff book

<sup>3</sup> Advice Letter 4185-G, page 5

13. Gas Preliminary Statement Part DT - Critical Document Program Memorandum Account
14. Gas Preliminary Statement Part EL - Gas Statutes Regulations and Rules Memorandum Account
15. Gas Preliminary Statement Part ET – Measurement and Control Over-Pressure Protection Memorandum Account
16. Gas Preliminary Statement Part EU – In-Line Inspection Memorandum Account
17. Gas Preliminary Statement Part EV - Internal Corrosion Direct Assessment Memorandum Account
18. Gas Preliminary Statement Part EW – Root Cause Analysis Memorandum Account
19. Gas Preliminary Statement Part EY - Routine Compression and Processing Memorandum Account
20. Gas Preliminary Statement Part FB – Locate and Mark Memorandum Account
21. Gas Preliminary Statement Part DN – Line 407 Memorandum Account
22. Gas Preliminary Statement Part J – Noncore Customer Class Charge Account

### **Protests**

**\*\*\*Due to the COVID-19 pandemic and the shelter at home orders, PG&E is currently unable to receive protests or comments to this advice letter via U.S. mail or fax. Please submit protests or comments to this advice letter to EDTariffUnit@cpuc.ca.gov and PGETariffs@pge.com\*\*\***

Anyone wishing to protest this submittal may do so by letter sent via U.S. mail, facsimile or E-mail, no later than August 25, 2020, 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, 4<sup>th</sup> 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 1 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/

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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 U39G)

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) #: 4288-G

Tier Designation: 1

Subject of AL: Tariff Changes to Implement Revised Process to Convert Balancing and Memorandum Accounts into Rates for Local Transmission Costs Approved in Advice 4185-G/G-A

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

AL Type:  Monthly  Quarterly  Annual  One-Time  Other:

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

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: 49

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 proposed<sup>1</sup>: N/A

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

<sup>1</sup>Discuss 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](mailto: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](mailto: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.
36056-G	GAS PRELIMINARY STATEMENT PART CL TRANSMISSION INTEGRITY MANAGEMENT PROGRAM BALANCING ACCOUNT Sheet 1	35323-G*
36057-G	GAS PRELIMINARY STATEMENT PART CL TRANSMISSION INTEGRITY MANAGEMENT PROGRAM BALANCING ACCOUNT Sheet 2	
36058-G	PRELIMINARY STATEMENT PART CO ADJUSTMENT MECHANISM FOR COSTS DETERMINED IN OTHER PROCEEDINGS Sheet 1	33652-G
36059-G	PRELIMINARY STATEMENT PART CO ADJUSTMENT MECHANISM FOR COSTS DETERMINED IN OTHER PROCEEDINGS Sheet 4	33655-G
36060-G	GAS PRELIMINARY STATEMENT PART DN LINE 407 MEMORANDUM ACCOUNT (L407MA) Sheet 1	35369-G
36061-G	GAS PRELIMINARY STATEMENT PART DP TRANSMISSION INTEGRITY MANAGEMENT PROGRAM MEMORANDUM ACCOUNT (TIMPMA) Sheet 1	35324-G
36062-G	GAS PRELIMINARY STATEMENT PART DP TRANSMISSION INTEGRITY MANAGEMENT PROGRAM MEMORANDUM ACCOUNT (TIMPMA) Sheet 2	
36063-G	GAS PRELIMINARY STATEMENT PART DQ ENGINEERING CRITICAL ASSESSMENT BALANCING ACCOUNT (ECABA) Sheet 1	35370-G
36064-G	GAS PRELIMINARY STATEMENT PART DQ ENGINEERING CRITICAL ASSESSMENT BALANCING ACCOUNT (ECABA) Sheet 2	
36065-G	GAS PRELIMINARY STATEMENT PART DQ ENGINEERING CRITICAL ASSESSMENT BALANCING ACCOUNT (ECABA) Sheet 3	
36066-G	GAS PRELIMINARY STATEMENT PART DT CRITICAL DOCUMENT PROGRAM MEMORANDUM ACCOUNT (CDPMA) Sheet 1	35371-G

Cal P.U.C. Sheet No.	Title of Sheet	Cancelling Cal P.U.C. Sheet No.
36067-G	GAS PRELIMINARY STATEMENT PART EL GAS STATUTES REGULATIONS AND RULES MEMORANDUM ACCOUNT (GSRRMA) Sheet 1	35372-G
36068-G	GAS PRELIMINARY STATEMENT PART EL GAS STATUTES REGULATIONS AND RULES MEMORANDUM ACCOUNT (GSRRMA) Sheet 2	
36069-G	GAS PRELIMINARY STATEMENT PART EO MEASUREMENT & CONTROL STATION REBUILDS BALANCING ACCOUNT (MCSRBA) Sheet 1	35373-G
36070-G	GAS PRELIMINARY STATEMENT PART EO MEASUREMENT & CONTROL STATION REBUILDS BALANCING ACCOUNT (MCSRBA) Sheet 2	
36071-G	GAS PRELIMINARY STATEMENT PART EO MEASUREMENT & CONTROL STATION REBUILDS BALANCING ACCOUNT (MCSRBA) Sheet 3	
36072-G	GAS PRELIMINARY STATEMENT PART EP HYDROSTATIC TESTING BALANCING ACCOUNT (HTBA) Sheet 1	35374-G
36073-G	GAS PRELIMINARY STATEMENT PART EP HYDROSTATIC TESTING BALANCING ACCOUNT (HTBA) Sheet 2	
36074-G	GAS PRELIMINARY STATEMENT PART EQ ATMOSPHERIC CORROSION BALANCING ACCOUNT (ACBA) Sheet 1	35375-G
36075-G	GAS PRELIMINARY STATEMENT PART EQ ATMOSPHERIC CORROSION BALANCING ACCOUNT (ACBA) Sheet 2	
36076-G	GAS PRELIMINARY STATEMENT PART ER INTERNAL CORROSION BALANCING ACCOUNT (ICBA) Sheet 1	35376-G
36077-G	GAS PRELIMINARY STATEMENT PART ER INTERNAL CORROSION BALANCING ACCOUNT (ICBA) Sheet 2	
36078-G	GAS PRELIMINARY STATEMENT PART ES PHYSICAL SECURITY BALANCING ACCOUNT (PSBA) Sheet 1	35377-G
36079-G	GAS PRELIMINARY STATEMENT PART ES PHYSICAL SECURITY BALANCING ACCOUNT (PSBA) Sheet 2	

Cal P.U.C. Sheet No.	Title of Sheet	Cancelling Cal P.U.C. Sheet No.
36080-G	GAS PRELIMINARY STATEMENT PART ET MEASUREMENT AND CONTROL OVER-PRESSURE PROTECTION MEMORANDUM ACCOUNT (MCOPPMA) Sheet 1	35378-G
36081-G	GAS PRELIMINARY STATEMENT PART ET MEASUREMENT AND CONTROL OVER-PRESSURE PROTECTION MEMORANDUM ACCOUNT (MCOPPMA) Sheet 2	
36082-G	GAS PRELIMINARY STATEMENT PART EU IN-LINE INSPECTION MEMORANDUM ACCOUNT (ILIMA) Sheet 1	35325-G
36083-G	GAS PRELIMINARY STATEMENT PART EU IN-LINE INSPECTION MEMORANDUM ACCOUNT (ILIMA) Sheet 2	
36084-G	GAS PRELIMINARY STATEMENT PART EV INTERNAL CORROSION DIRECT ASSESSMENT MEMORANDUM ACCOUNT (ICDAMA) Sheet 1	35326-G
36085-G	GAS PRELIMINARY STATEMENT PART EW ROOT CAUSE ANALYSIS MEMORANDUM ACCOUNT (RCAMA) Sheet 1	35327-G
36086-G	GAS PRELIMINARY STATEMENT PART EW ROOT CAUSE ANALYSIS MEMORANDUM ACCOUNT (RCAMA) Sheet 2	
36087-G	GAS PRELIMINARY STATEMENT PART EX ALTERNATING CURRENT INTERFERENCE BALANCING ACCOUNT (ACIBA) Sheet 1	35379-G
36088-G	GAS PRELIMINARY STATEMENT PART EX ALTERNATING CURRENT INTERFERENCE BALANCING ACCOUNT (ACIBA) Sheet 2	
36089-G	GAS PRELIMINARY STATEMENT PART EY ROUTINE COMPRESSION AND PROCESSING MEMORANDUM ACCOUNT (RCPMA) Sheet 1	35380-G
36090-G	GAS PRELIMINARY STATEMENT PART EZ CASINGS PROGRAM BALANCING ACCOUNT (CPBA) Sheet 1	35381-G
36091-G	GAS PRELIMINARY STATEMENT PART EZ CASINGS PROGRAM BALANCING ACCOUNT (CPBA) Sheet 2	

Cal P.U.C. Sheet No.	Title of Sheet	Cancelling Cal P.U.C. Sheet No.
36092-G	GAS PRELIMINARY STATEMENT PART FA IN-LINE INSPECTION BALANCING ACCOUNT (ILIBA) Sheet 1	35328-G
36093-G	GAS PRELIMINARY STATEMENT PART FA IN-LINE INSPECTION BALANCING ACCOUNT (ILIBA) Sheet 2	
36094-G	GAS PRELIMINARY STATEMENT PART FB LOCATE AND MARK PROGRAM MEMORANDRUM ACCOUNT (LMMA) Sheet 1	35382-G
36095-G	GAS PRELIMINARY STATEMENT PART FB LOCATE AND MARK PROGRAM MEMORANDRUM ACCOUNT (LMMA) Sheet 2	
36096-G	GAS PRELIMINARY STATEMENT PART J NONCORE CUSTOMER CLASS CHARGE ACCOUNT Sheet 1	30594-G
36097-G	GAS PRELIMINARY STATEMENT PART J NONCORE CUSTOMER CLASS CHARGE ACCOUNT Sheet 4	33820-G
36098-G	GAS PRELIMINARY STATEMENT PART J NONCORE CUSTOMER CLASS CHARGE ACCOUNT Sheet 5	
36099-G	GAS TABLE OF CONTENTS Sheet 1	36052-G
36100-G	GAS TABLE OF CONTENTS Sheet 4	36055-G
36101-G	GAS TABLE OF CONTENTS Sheet 5	35866-G
36102-G	GAS TABLE OF CONTENTS Sheet 6	36013-G
36103-G	GAS TABLE OF CONTENTS Sheet 7	35794-G
36104-G	GAS TABLE OF CONTENTS Sheet 8	36023-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.

This account is comprised of a Main Account, which tracks amounts related to backbone transmission and/or storage activity that is recovered from all customers and a Local Transmission Subaccount, which tracks amounts related to local transmission activity that is recovered from all customers except Backbone Service-Level end-use customers who do not fund local transmission activities.

(N)  
—  
(N)

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

- 3. **REVISION DATES:** At the end of the 2019-2022 GT&S rate case cycle, if the total balance (Main Account plus LT Subaccount) in the account is underspent, it will be returned to customers. The balances in Main Account and LT Subaccount will be trued up in rates. If the total balance in the account is zero or overspent and either the Main Account or LT Subaccount is underspent, the adopted funding recovered from customers will be reallocated between the Main Account and LT subaccount based on the ratio of actual expenses related to the Main Account and LT Subaccount to total actual expenses and the differences trued up in rates. Disposition of the balances in this account will be trued up at the end of the GT&S rate case cycle. Funding returned to, or subsequently recovered from core customers will be through the Core Cost Subaccount of the Core Fixed Cost Account. Funding returned to, or subsequently recovered from noncore customers will be through the LT Subaccount of the Noncore Customer Class Charge Account (if associated with the LT Subaccount) or through the Noncore Subaccount of the NCA (if associated with the main account)

(T)  
—  
(T)

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

- 5. **ACCOUNTING PROCEDURE:**

At the end of the 2019-2022 GT&S rate case cycle, if the sum of balances in the Main Account plus LT Subaccount is zero or overspent and either the Main Account or LT Subaccount is underspent, all amounts recorded in entry b. will be reversed and entry c will be recorded in the Main Account and LT Subaccount.

(N)  
—  
(N)

**MAIN ACCOUNT:**

(T)

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.

(L)  
(L)

(Continued)



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

Sheet 2

CL. Transmission Integrity Management Program Balancing Account (TIMPBA) (Cont'd)

5. ACCOUNTING PROCEDURE (Cont'd):

- b) A debit entry equal to the actual Transmission Integrity Management Program expenses, including benefit burdens. (L)  
(L)/(T)
- c) A debit entry equal to the reallocated adopted expenses between the Main Account and the LT Subaccount based on the ratio of actual expenses in the Main Account and the LT Subaccount compared to total actual expenses. This entry will only be recorded at the end of the 2019-2022 GT&S rate case cycle if the sum of the balances in the Main Account plus LT Subaccount is zero or overspent and either the Main Account or LT Subaccount is underspent. (N)  
|  
(N)
- d) An entry to transfer amounts to or from another account as authorized by the Commission. (L)/(T)  
|  
(L)
- 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. (L)/(T)  
|  
(L)

6. LOCAL TRANSMISSION SUBACCOUNT: (N)

The purpose of the Local Transmission Subaccount is to separately track costs related to PG&E's local transmission system that are associated with the Transmission Integrity Management Program to ensure that these amounts are not recovered from/returned to backbone customers.

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 credit entry equal to one-twelfth of the annual adopted TIMP expenses;
- b) A debit entry equal to the actual TIMP expenses incurred, including applicable benefits burden;
- c) A debit entry equal to the reallocated adopted expenses between the Main Account and the LT Subaccount based on the ratio of actual expenses in the Main Account and the LT Subaccount compared to total actual expenses. This entry will only be recorded at the end of the 2019-2022 GT&S rate case cycle if the sum of balances in the Main Account plus LT Subaccount is zero or overspent and either the Main Account or LT Subaccount is underspent;
- 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 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)



**PRELIMINARY STATEMENT PART CO** Sheet 1  
ADJUSTMENT MECHANISM FOR COSTS DETERMINED IN OTHER PROCEEDINGS

CO. Adjustment Mechanism for Costs Determined in Other Proceedings (AMCDOP)

1. **PURPOSE:** The purpose of the Adjustment Mechanism for Costs Determined in Other Proceedings (AMCDOP) is to record the difference in the revenue requirement associated with the costs determined in other proceedings and the revenue requirements based on placeholder costs included in the currently effective Gas Transmission and Storage decision.
2. **APPLICABILITY:** The AMCDOP shall apply to all customer classes, except for those specifically excluded by the Commission.
3. **REVISION DATES:** Disposition of the balances in the subaccounts of this account shall be through the Customer Class Charge in PG&E's Annual Gas True-up (AGT) advice letter process.
4. **RATES:** The AMCDOP does not have a separate rate component.
5. **ACCOUNTING PROCEDURE:** The AMCDOP consists of the following five subaccounts:

**ADMINISTRATIVE & GENERAL (A&G) SUBACCOUNT:** The purpose of the A&G subaccount is to track the amount of A&G expenses allocated to GT&S in the General Rate Case (GRC) against the A&G expense placeholder in the currently effective Gas Transmission and Storage decision.

**UNCOLLECTIBLES SUBACCOUNT:** The purpose of the Uncollectibles subaccount is to track the amount of uncollectibles expenses based on the uncollectibles factor determined in the GRC against the uncollectible costs included in the currently effective Gas Transmission and Storage decision.

**COST OF CAPITAL SUBACCOUNT:** The purpose of the Cost of Capital subaccount is to track the authorized cost of capital as determined in PG&E's cost of capital proceeding (or annual adjustment mechanism) against the cost of capital used to set GT&S cost of service revenue requirements in the currently effective Gas Transmission and Storage decision.

**OTHER COSTS IMPACTING GT&S REVENUE REQUIREMENTS SUBACCOUNT:** The purpose of this subaccount is to track the amount of other costs, (including those resulting from policy changes), determined to be allocated and applied to GT&S in the GRC or any other proceeding against the allocation of costs allocated and applied to GT&S services in the currently effective Gas Transmission and Storage decision.

**LOCAL TRANSMISSION SUBACCOUNT:** The purpose of this subaccount is to record local transmission costs applicable to any of the other subaccounts of the AMCDOP listed above.

(N)  
|  
(N)

(Continued)



**PRELIMINARY STATEMENT PART CO** Sheet 4  
ADJUSTMENT MECHANISM FOR COSTS DETERMINED IN OTHER PROCEEDINGS

5. ACCOUNTING PROCEDURE (Ctd.)

d. Other Costs Impacting GT&S Revenue Requirements Subaccount

The following entries shall be made to this subaccount, net of an allowance for Revenue Fees and Uncollectible (RF&U) accounts expense, at the end of each month, as applicable:

- 1) A credit or debit entry equal to the increase or decrease in the GT&S revenue requirement, as adopted in PG&E's currently effective Gas Transmission and Storage decision, as a result of other costs, (including those resulting from policy changes) determined to be allocated and applied to GT&S in the GRC or any other proceeding, beginning in 2015.
- 2) An annual entry to transfer any over- or under-collected balance in the account to the Core Cost Subaccount of the Core Fixed Cost Account (CFCA) and the Noncore Subaccount of the Noncore Customer Class Charge (NCA). The distribution of the balance will be 50% to core and 50% to noncore.
- 3) An entry equal to interest on the average balance in the account at the beginning of the month and the balance after the above entries, at a rate equal to one-twelfth of the interest rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15 or its successor.

e. Local Transmission Subaccount

The following entries shall be made to this subaccount, net of an allowance for Revenue Fees and Uncollectible (RF&U) accounts expense, at the end of each month, as applicable:

- 1) A debit or credit entry equal to local transmission costs related to any of the other subaccounts of the AMCDOP.
- 2) An entry to transfer the balance to the Local Transmission Subaccount of the NCA, as authorized by the Commission, so that these local transmission-related costs will not be recovered from backbone customers.
- 3) An entry equal to interest on the average balance in the account at the beginning of the month and the balance after the above entries, at a rate equal to one-twelfth of the interest rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15 or its successor.

(N)  
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(N)



**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. L407 is a local transmission asset and therefore only local transmission costs are recorded to this account. (T)  
(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. Any amounts authorized for recovery will be recovered from all customers excluding backbone service-level end-use, customers. (T)  
(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:
  - 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;
  - b. An entry to transfer 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 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.

This account is comprised of a main account, which records backbone transmission and/or storage costs for future recovery from all customers and a Local Transmission Subaccount, which records local transmission costs for future recovery from all customers except Backbone Service-Level end-use customers who do not fund local transmission activities.

(N)  
|  
(N)

- 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.
- 4. **RATES:** The TIMPMA does not have a separate rate component.
- 5. **ACCOUNTING PROCEDURE:**

**MAIN ACCOUNT:**

(T)

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.
- 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.

**6. LOCAL TRANSMISSION SUBACCOUNT:**

(N)

The purpose of the Local Transmission Subaccount is to separately track costs related to PG&E's local transmission system that are associated with the TIMPMA.

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 the actual expenses incurred, including applicable benefits burden;
- b) An entry to transfer amounts to or from another account as authorized by the Commission; and

(N)

(Continued)



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

Sheet 2

DP. Transmission Integrity Management Program Memorandum Account (TIMPMA) (Cont'd)

6. LOCAL TRANSMISSION SUBACCOUNT (Cont'd):

- c) 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)

(N)



**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.

This account is comprised of a Main Account, which tracks amounts related to backbone transmission and/or storage activity that is recovered from all customers and a Local Transmission (LT) Subaccount, which tracks amounts related to local transmission activity that is recovered from all customers except Backbone Service-Level end-use customers who do not fund local transmission activities.

(N)  
|  
(N)

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, if the total expense balance or capital expenditure balance (Main Account plus LT Subaccount) in the account is underspent, it will be returned to customers. The balances in the Main Account and LT Subaccount will be trued up in rates. If the total actual expenses and capital expenditures incurred are equal to or greater than the 2019-2022 aggregated adopted amounts at the end of the rate case cycle, the adopted revenue requirements recovered from customers will be reallocated between the Main Account and LT subaccount based on the ratio of actual expenses and/or capital expenditures related to the Main Account and the LT Subaccount to total actual amounts and the differences trued- up in rates. Disposition of the balances in this account will be trued up at the end of the GT&S rate case cycle. Funding returned to, or subsequently recovered from core customers will be through the Core Cost Subaccount of the Core Fixed Cost Account. Funding returned to, or subsequently recovered from noncore customers will be through the LT Subaccount of the Noncore Customer Class Charge Account (if associated with the LT Subaccount) or through the Noncore Subaccount of the NCA (if associated with the main account).

(T)  
|  
(T)

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

5. **ACCOUNTING PROCEDURE:**

Activity recorded in the Main Account and LT Subaccount will be segregated between expenses and revenue requirements associated with capital expenditures.

(N)  
(N)

Expense accounts recorded in the Main Account and LT Subaccount in entries a. and b. will be during the GT&S rate case cycle. However, for capital amounts, PG&E will maintain a subledger to track the monthly capital expenditures incurred as recorded in its accounting system of record. If the aggregated capital expenditures incurred at the end of the GT&S rate case cycle are less than the total adopted amounts, entries c. and d. will be recorded in the Main Account and LT Subaccount. If the aggregated capital expenditures incurred at the end of the GT&S rate case cycle are greater than the adopted amounts but either the Main Account or LT Subaccount are underspent, then entries c. and e. will be recorded.

(T)  
|  
(T)  
(L)  
(L)

(Continued)



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

Sheet 2

DQ. Engineering Critical Assessment Balancing Account (ECABA)

5. ACCOUNTING PROCEDURE (Cont'd):

For expense amounts, at the end of the GT&S rate case cycle, if the sum of the expense balances in the Main Account plus LT subaccount is zero or overspent and either the Main Account or LT Subaccount is underspent, all amounts recorded in entry b. will be reversed and entry f. will be recorded in the Main Account and LT Subaccount.

(N)  
|  
(N)

MAIN ACCOUNT:

(T)

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

(L)

a. A credit entry equal to one-twelfth of the annual adopted ECA Program expenses;

(L)/(T)

b. A debit entry equal to the actual ECA Program expenses incurred, including benefits burden;

(L)  
(L)/(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;

(L)

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;

(L)

e. A debit entry equal to the reallocated adopted capital revenue requirement between the Main Account and the LT Subaccount based on the ratio of actual capital expenditures in the Main Account and the LT Subaccount compared to actual total capital expenditures;

(N)

f. A debit entry equal to the reallocated adopted expenses between the Main Account and the LT Subaccount based on the ratio of actual expenses in the Main Account and the LT Subaccount compared to total actual expenses. This entry will only be recorded at the end of the 2019-2022 rate case cycle if the sum of the balances in the Main Account plus LT Subaccount is zero or overspent and either the Main Account or LT Subaccount is underspent;

(N)

g. An entry to transfer amounts to or from another account as authorized by the Commission;

(L)/(T)  
(L)

h. 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.

(L)/(T)  
(L)  
|  
(L)

(Continued)



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

Sheet 3

DQ. Engineering Critical Assessment Balancing Account (ECABA) (Cont'd)

6. LOCAL TRANSMISSION SUBACCOUNT:

(N)

The purpose of the Local Transmission Subaccount is to separately track costs related to PG&E's local transmission system that are associated with the Engineering Critical Assessments (ECA) program to ensure that these amounts are not recovered from/returned to backbone customers.

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 credit entry equal to one-twelfth of the annual adopted ECA expenses;
- b) A debit entry equal to the actual ECA expenses incurred, including applicable benefits burden;
- 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 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;
- e) A debit entry equal to the reallocated adopted capital revenue requirement between the Main Account and the LT Subaccount based on the ratio of actual capital expenditures in the Main Account and the LT Subaccount compared to actual total capital expenditures;
- f) A debit entry equal to the reallocated adopted expenses between the Main Account and the LT Subaccount based on the ratio of actual expenses in the Main Account and the LT Subaccount compared to total actual expenses. This entry will only be recorded at the end of the 2019-2022 rate case cycle if the sum of the balances in the Main Account plus LT Subaccount is zero or overspent and either the Main Account or LT Subaccount is underspent;
- g) An entry to transfer amounts to or from another account as authorized by the Commission; and
- h) 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 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.

This account is comprised of a main account, which records backbone transmission and/or storage costs for future recovery from all customers and a Local Transmission Subaccount, which records local transmission costs for future recovery from all customers except Backbone Service-Level end-use customers who do not fund local transmission activities.

(N)  
|  
(N)

- 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:**

**MAIN ACCOUNT:**

(T)

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.
- 6. **LOCAL TRANSMISSION SUBACCOUNT:**

(N)

The purpose of the Local Transmission Subaccount is to separately track costs related to PG&E's local transmission system that are associated with the Critical Document Program.

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 expenses incurred, including applicable benefit burdens;
- 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 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 EL** Sheet 1  
GAS STATUTES REGULATIONS AND RULES MEMORANDUM ACCOUNT (GSRRMA)

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

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.

This account is comprised of a Main Account, which records backbone transmission and/or storage costs for future recovery from all customers and a Local Transmission Subaccount, which records local transmission costs for future recovery from all customers except Backbone Service-Level end-use customers who do not fund local transmission activities.

(N)  
|  
(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:**

**MAIN ACCOUNT:**

(T)

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.

6. **LOCAL TRANSMISSION SUBACCOUNT:**

(N)

The purpose of the Local Transmission Subaccount is to separately track costs related to PG&E's local transmission system associated with the GSRRMA.

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

(N)

(Continued)



**GAS PRELIMINARY STATEMENT PART EL** Sheet 2  
GAS STATUTES REGULATIONS AND RULES MEMORANDUM ACCOUNT (GSRRMA)

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

6. LOCAL TRANSMISSION SUBACCOUNT (Cont'd):

- 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)  
-----  
(N)



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

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

- 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.

This account is comprised of a Main Account, which tracks amounts related to backbone transmission and/or storage activity that is recovered from all customers and a Local Transmission (LT) Subaccount, which tracks amounts related to local transmission activity that is recovered from all customers except Backbone Service-Level end-use customers who do not fund local transmission activities.

(N)  
—  
(N)

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

- 3. **REVISION DATE:** If the total actual capital expenditures (Main Account plus LT subaccount) 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. The balances in the Main Account and LT Subaccount will be trued up in rates. If the total actual capital expenditures incurred are equal to or greater than the 2019-2022 aggregated adopted capital expenditures at the end of the rate case cycle, the adopted revenue requirements recovered from customers will be reallocated between the Main Account and LT subaccount based on the ratio of actual capital expenditures related to the Main Account and the LT Subaccount to total actual capital expenditures. Disposition of the balances in this account will be trued up at the end of the GT&S rate case cycle. Funding returned to, or subsequently recovered from core customers will be through the Core Cost Subaccount of the Core Fixed Cost Account. Funding returned to, or subsequently recovered from noncore customers will be through the LT Subaccount of the Noncore Customer Class Charge Account (if associated with the LT Subaccount) or through the Noncore Subaccount of the NCA (if associated with the main account).

(T)  
—  
(T)  
—  
(T)

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

- 5. **ACCOUNTING PROCEDURE:**

PG&E will maintain a sub ledger to track the capital expenditures incurred as recorded in its accounting system of record. If the aggregated capital expenditures incurred at the end of the GT&S rate case cycle are less than the adopted amount, entries a. and b. will be recorded in the Main Account and LT Subaccount. If the aggregated capital expenditures incurred at the end of the GT&S rate case cycle are greater than the adopted capital expenditures but either the Main Account or LT Subaccount are underspent, then entries a. and c. will be recorded in the Main Account and LT Subaccount.

(T)  
—  
(T)  
  
(L)  
(L)

(Continued)



**GAS PRELIMINARY STATEMENT PART EO** Sheet 2  
MEASUREMENT & CONTROL STATION REBUILDS BALANCING ACCOUNT (MCSRBA)

EO. Measurement and Control Station Rebuilds Balancing Account (MCSRBA) (Cont'd)

5. ACCOUNTING PROCEDURE (Cont'd):

MAIN ACCOUNT:

- 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. (L)
- b) A debit or credit entry equal to the capital-related revenue requirement related to the actual capital expenditures incurred, excluding RF&U. 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. (L)/(T)
- c) A debit or credit entry equal to the reallocated adopted revenue requirement between the Main Account and the LT Subaccount based on the ratio of actual capital expenditures in the Main Account and the LT Subaccount compared to actual total capital expenditures; (N)
- d) An entry to transfer amounts to or from other accounts for recovery from or return to customers, as authorized by the Commission; and (L)/(T)
- 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. (L)

6. LOCAL TRANSMISSION SUBACCOUNT:

The purpose of the Local Transmission Subaccount is to separately track activity related to the local transmission system associated with the Measurement and Control Station Rebuilds Program to ensure that these amounts are not recovered from/returned to backbone service-level end-use customers.

- 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. 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) A debit or credit entry equal to the reallocated adopted revenue requirement between the Main Account and the LT Subaccount based on the ratio of actual capital expenditures in the Main Account and the LT Subaccount compared to actual total capital expenditures; (N)

(Continued)



**GAS PRELIMINARY STATEMENT PART EO** Sheet 3  
MEASUREMENT & CONTROL STATION REBUILDS BALANCING ACCOUNT (MCSRBA)

EO. Measurement and Control Station Rebuilds Balancing Account (MCSRBA) (Cont'd)

6. LOCAL TRANSMISSION SUBACCOUNT (Cont'd):

- d) An entry to transfer amounts to or from another account as authorized by the Commission; and (N)
- e) 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 EP**  
**HYDROSTATIC TESTING BALANCING ACCOUNT (HTBA)**

Sheet 1

EP. Hydrostatic Testing Balancing Account (HTBA)

- 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.

This account is comprised of a Main Account, which tracks amounts related to backbone transmission and/or storage activity that is recovered from all customers and a Local Transmission (LT) Subaccount, which tracks amounts related to local transmission activity that is recovered from all customers except Backbone Service Level end-use customers who do not fund local transmission activities.

(N)  
|  
(N)

- 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, if the total balance (Main Account plus LT Subaccount) in the account is underspent, it will be returned to customers. The balances in Main Account and LT Subaccount will be trued up in rates. If the total balance in the account is zero or overspent and either the Main Account or LT Subaccount is underspent, the adopted funding recovered from customers will be reallocated between the Main Account and LT subaccount based on the ratio of actual expenses related to the Main Account and LT Subaccount to total actual expenses and the differences trued up in rates. Disposition of the balances in this account will be trued up at the end of the GT&S rate case cycle. Funding returned to, or subsequently recovered from core customers will be through the Core Cost Subaccount of the Core Fixed Cost Account. Funding returned to, or subsequently recovered from noncore customers will be through the LT Subaccount of the Noncore Customer Class Charge Account (if associated with the LT Subaccount) or through the Noncore Subaccount of the NCA (if associated with the main account).

(T)  
|  
(T)

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

5. **ACCOUNTING PROCEDURE:**

At the end of the 2019-2022 GT&S rate case cycle, if the sum of balances in the Main Account plus LT Subaccount is zero or overspent and either the Main Account or LT Subaccount is underspent, all amounts recorded in entry b. will be reversed and entry c will be recorded in the Main Account and LT Subaccount.

(N)  
|  
(N)

**MAIN ACCOUNT:**

(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 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.

(T)

(L)  
(L)

(Continued)



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

Sheet 2

EP. Hydrostatic Testing Balancing Account (HTBA)

5. ACCOUNTING PROCEDURE (Cont'd):

- c. A debit entry equal to the reallocated adopted expenses between the Main Account and the LT Subaccount based on the ratio of actual expenses in the Main Account and the LT Subaccount compared to total actual expenses. This entry will only be recorded at the end of the 2019-2022 GT&S rate case cycle if the sum of the balances in the Main Account plus LT Subaccount is zero or overspent and either the Main Account or LT Subaccount is underspent; (N)
- d. An entry to transfer amounts to or from another account as authorized by the Commission; and (L)/(T)  
(L)
- 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. (L)/(T)  
(L)  
(L)

6. LOCAL TRANSMISSION SUBACCOUNT: (N)

The purpose of the Local Transmission Subaccount is to separately track costs related to PG&E's local transmission system that are associated with HTBA to ensure that these amounts are not recovered from/returned to backbone customers.

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 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;
- c) A debit entry equal to the reallocated adopted expenses between the Main Account and the LT Subaccount based on the ratio of actual expenses in the Main Account and the LT Subaccount compared to total actual expenses. This entry will only be recorded at the end of the 2019-2022 GT&S rate case cycle if the sum of balances in the Main Account plus LT Subaccount is zero or overspent and either the Main Account or LT Subaccount is underspent;
- 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 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 EQ**  
**ATMOSPHERIC CORROSION BALANCING ACCOUNT (ACBA)**

Sheet 1

EQ. Atmospheric Corrosion Balancing Account (ACBA)

- 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.

This account is comprised of a Main Account, which tracks amounts related to backbone transmission and/or storage activity that is recovered from all customers and a Local Transmission (LT) Subaccount, which tracks amounts related to local transmission activity that is recovered from all customers except Backbone Service-Level end-use customers who do not fund local transmission activities.

(N)  
|  
(N)

- 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, if the total balance (Main Account plus LT Subaccount) in the account is underspent, it will be returned to customers. The balances in Main Account and LT Subaccount will be trued up in rates. If the total balance in the account is zero or overspent and either the Main Account or LT Subaccount is underspent, the adopted funding recovered from customers will be reallocated between the Main Account and LT subaccount based on the ratio of actual expenses related to the Main Account and LT Subaccount to total actual expenses and the differences trued up in rates. Disposition of the balances in this account will be trued up at the end of the GT&S rate case cycle. Funding returned to, or subsequently recovered from core customers will be through the Core Cost Subaccount of the Core Fixed Cost Account. Funding returned to, or subsequently recovered from noncore customers will be through the LT Subaccount of the Noncore Customer Class Charge Account (if associated with the LT Subaccount) or through the Noncore Subaccount of the NCA (if associated with the main account).

(T)  
|  
(T)

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

5. **ACCOUNTING PROCEDURE:**

At the end of the 2019-2022 GT&S rate case cycle, if the sum of balances in the Main Account plus LT Subaccount is zero or overspent and either the Main Account or LT Subaccount is underspent, all amounts recorded in entry b. will be reversed and entry c will be recorded in the Main Account and LT Subaccount.

(N)  
|  
(N)

**MAIN ACCOUNT:**

(T)

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;

(T)

(L)  
(L)

(Continued)



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

Sheet 2

EQ. Atmospheric Corrosion Balancing Account (ACBA) (Cont'd)

5. ACCOUNTING PROCEDURE (Cont'd):

MAIN ACCOUNT (Cont'd):

- c. A debit entry equal to the reallocated adopted expenses between the Main Account and the LT Subaccount based on the ratio of actual expenses in the Main Account and the LT Subaccount compared to total actual expenses. This entry will only be recorded at the end of the 2019-2022 GT&S rate case cycle if the sum of the balances in the Main Account plus LT Subaccount is zero or overspent and either the Main Account or LT Subaccount is underspent; (N)
- d. An entry to transfer amounts to or from another account as authorized by the Commission; and (L)/(T)  
(L)/(T)
- 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. (L)/(T)  
(L)

6. LOCAL TRANSMISSION SUBACCOUNT: (N)

The purpose of the Local Transmission Subaccount is to separately track costs related to PG&E's local transmission system that are associated with the Atmospheric Corrosion Program to ensure that these amounts are not recovered from/returned to backbone customers.

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 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;
- c) A debit entry equal to the reallocated adopted expenses between the Main Account and the LT Subaccount based on the ratio of actual expenses in the Main Account and the LT Subaccount compared to total actual expenses. This entry will only be recorded at the end of the 2019-2022 GT&S rate case cycle if the sum of balances in the Main Account plus LT Subaccount is zero or overspent and either the Main Account or LT Subaccount is underspent;
- 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 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 ER**  
**INTERNAL CORROSION BALANCING ACCOUNT (ICBA)**

Sheet 1

ER. Internal Corrosion Balancing Account (ICBA)

- 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.

This account is comprised of a Main Account, which tracks amounts related to backbone transmission and/or storage activity that is recovered from all customers and a Local Transmission (LT) Subaccount, which tracks amounts related to local transmission activity that is recovered from all customers except Backbone Service-Level end-use customers who do not fund local transmission activities.

(N)  
|  
(N)

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

- 3. **REVISION DATE:** If the total actual capital expenditures (Main Account plus LT subaccount) 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. The balances in the Main Account and LT Subaccount will be trued up in rates. If the total actual capital expenditures incurred are equal to or greater than the 2019-2022 aggregated adopted capital expenditures at the end of the rate case cycle, the adopted revenue requirements recovered from customers will be reallocated between the Main Account and LT subaccount based on the ratio of actual capital expenditures related to the Main Account and the LT Subaccount to total actual capital expenditures. Disposition of the balances in this account will be trued up at the end of the GT&S rate case cycle. Funding returned to, or subsequently recovered from core customers will be through the Core Cost Subaccount of the Core Fixed Cost Account. Funding returned to, or subsequently recovered from noncore customers will be through the LT Subaccount of the Noncore Customer Class Charge Account (if associated with the LT Subaccount) or through the Noncore Subaccount of the NCA (if associated with the main account).

(T)  
|  
(T)  
|  
(T)

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

5. **ACCOUNTING PROCEDURE:**

PG&E will maintain a sub ledger to track the capital expenditures incurred as recorded in its accounting system of record. If the aggregated capital expenditures incurred at the end of the GT&S rate case cycle are less than the adopted amount, entries a. and b. will be recorded in the Main Account and LT Subaccount. If the aggregated capital expenditures incurred at the end of the GT&S rate case cycle are greater than the adopted amount but either the Main Account or LT Subaccount are underspent, then entries a. and c. will be recorded.

(T)  
|  
(T)

**MAIN ACCOUNT:**

(T)

- 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. 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;

(T)  
(T)  
(L)

(Continued)



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

Sheet 2

ER. Internal Corrosion Balancing Account (ICBA) (Cont'd)

5. ACCOUNTING PROCEDURE (Cont'd):

MAIN ACCOUNT (Cont'd):

- c. A debit or credit entry equal to the reallocated adopted revenue requirement between the Main Account and the LT Subaccount based on the ratio of actual capital expenditures in the Main Account and the LT Subaccount compared to actual total capital expenditures; (N)  
(N)
- d. An entry to transfer amounts to or from another account as authorized by the Commission; and (L)/(T)  
(L)/(T)
- 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. (L)/(T)  
(L)  
(L)

6. LOCAL TRANSMISSION SUBACCOUNT: (N)

The purpose of the Local Transmission Subaccount is to separately track costs related to PG&E's local transmission system that are associated with the Internal Corrosion Program to ensure that these amounts are not recovered from/returned to backbone customers.

- 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. 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. A debit or credit entry equal to the reallocated adopted revenue requirement between the Main Account and the LT Subaccount based on the ratio of actual capital expenditures in the Main Account and the LT Subaccount compared to actual total capital expenditures;
- 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 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 ES**  
**PHYSICAL SECURITY BALANCING ACCOUNT (PSBA)**

Sheet 1

ES. Physical Security Balancing Account (PSBA)

- 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.

This account is comprised of a Main Account, which tracks amounts related to backbone transmission and/or storage activity that is recovered from all customers and a Local Transmission (LT) Subaccount, which tracks amounts related to local transmission activity that is recovered from all customers except Backbone Service-Level end-use customers who do not fund local transmission activities.

(N)  
|  
(N)

- 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 (Main Account plus LT Subaccount) 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. The balances in the Main Account and LT Subaccount will be trued up in rates. If the total actual capital expenditures incurred are equal to or greater than the 2019-2022 aggregated adopted capital expenditures at the end of the rate case cycle, the adopted revenue requirements recovered from customers will be reallocated between the Main Account and LT subaccount based on the ratio of actual capital expenditures related to the Main Account and the LT Subaccount to total actual capital expenditures. Disposition of the balances in this account will be trued up at the end of the GT&S rate case cycle. Funding returned to, or subsequently recovered from core customers will be through the Core Cost Subaccount of the Core Fixed Cost Account. Funding returned to, or subsequently recovered from noncore customers will be through the LT Subaccount of the Noncore Customer Class Charge Account (if associated with the LT Subaccount) or through the Noncore Subaccount of the NCA (if associated with the main account).

(T)  
|  
(T)  
|  
(T)

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

5. **ACCOUNTING PROCEDURE:**

PG&E will maintain a sub ledger to track the capital expenditures incurred as recorded in its accounting system of record. If the aggregated capital expenditures incurred at the end of the GT&S rate case cycle are less than the adopted amount, the entries a. and b. will be recorded in the Main Account and LT Subaccount. If the aggregated capital expenditures incurred at the end of the GT&S rate case cycle are greater than the adopted amount but either the Main Account or LT Subaccount are underspent, then entries a. and c. will be recorded.

(T)  
|  
(T)

**MAIN ACCOUNT:**

(T)

- 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.

(L)  
(L)

(Continued)



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

Sheet 2

ES. Physical Security Balancing Account (PSBA) (Cont'd)

5. ACCOUNTING PROCEDURE (Cont'd)

MAIN ACCOUNT (Cont'd):

- b) A debit or credit entry equal to the capital-related revenue requirement related to the actual capital expenditures incurred, excluding RF&U. Capital-related revenue requirements include depreciation expense, the return on investment, federal and state income taxes, and property taxes associated with the capital asset additions. (L)  
(L)/(T)  
(L)  
(L)
- c) A debit or credit entry equal to the reallocated adopted revenue requirement between the Main Account and the LT Subaccount based on the ratio of actual capital expenditures in the Main Account and the LT Subaccount compared to actual total capital expenditures. (N)  
|  
(N)
- d) An entry to transfer the balance to other accounts for recovery. (L)/(T)
- 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. (L)/(T)  
(L)  
|  
(L)

6. LOCAL TRANSMISSION SUBACCOUNT:

The purpose of the Local Transmission Subaccount is to separately track costs related to PG&E's local transmission system that are associated with the Physical Security Program to ensure that these amounts are not recovered from/returned to backbone customers.

- 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. 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) A debit or credit entry equal to the reallocated adopted revenue requirement between the Main Account and the LT Subaccount based on the ratio of actual capital expenditures in the Main Account and the LT Subaccount compared to actual total capital expenditures;
- 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 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 ET** Sheet 1  
MEASUREMENT AND CONTROL OVER-PRESSURE PROTECTION MEMORANDUM ACCOUNT  
(MCOPPMA)

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

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.

This account is comprised of a main account, which records backbone transmission and/or storage costs for future recovery from all customers and a Local Transmission Subaccount, which records local transmission costs for future recovery from all customers except Backbone Service-Level end-use customers who do not fund local transmission activities.

(N)  
|  
(N)

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:**

Main Account:

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

(T)

- 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.

(T)

6. **LOCAL TRANSMISSION SUBACCOUNT:**

(N)

The purpose of the Local Transmission Subaccount is to separately track costs related to PG&E's local transmission system that are associated with the Measurement and Control Station Over-Pressure Protection Program.

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 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;

(N)

(Continued)



**GAS PRELIMINARY STATEMENT PART ET** Sheet 2  
MEASUREMENT AND CONTROL OVER-PRESSURE PROTECTION MEMORANDUM ACCOUNT  
(MCOPPMA)

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

6. LOCAL TRANSMISSION SUBACCOUNT (Cont'd):

- 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 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)  
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(N)



**GAS PRELIMINARY STATEMENT PART EU**  
**IN-LINE INSPECTION MEMORANDUM ACCOUNT (ILIMA)**

Sheet 1

EU. In-line Inspection Memorandum Account (ILIMA)

- 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.

This account is comprised of a main account, which records backbone transmission and/or storage costs for future recovery from all customers and a Local Transmission Subaccount, which records local transmission costs for future recovery from all customers except Backbone Service-Level end-use customers who do not fund local transmission activities.

(N)  
|  
(N)

- 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:**

**MAIN ACCOUNT:**

(T)

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.

(T)

(Continued)



**GAS PRELIMINARY STATEMENT PART EU**  
**IN-LINE INSPECTION MEMORANDUM ACCOUNT (ILIMA)**

Sheet 2

EU. In-line Inspection Memorandum Account (ILIMA) (Cont'd)

6. LOCAL TRANSMISSION SUBACCOUNT:

(N)

The purpose of the Local Transmission Subaccount is to separately track costs related to PG&E's local transmission system that are associated with the ILIMA.

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 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 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 EV** Sheet 1  
INTERNAL CORROSION DIRECT ASSESSMENT MEMORANDUM ACCOUNT (ICDAMA)

EV. Internal Corrosion Direct Assessment Memorandum Account (ICDAMA)

- 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.

This account is comprised of a main account, which records backbone transmission and/or storage costs for future recovery from all customers and a Local Transmission (LT) Subaccount, which records local transmission costs for future recovery from all customers except Backbone Service-Level end-use customers who do not fund local transmission activities.

(N)  
|  
(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:**

Main Account:

(T)

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.

- 6. **LOCAL TRANSMISSION SUBACCOUNT:**

(N)

The purpose of the Local Transmission Subaccount is to separately track costs related to PG&E's local transmission system that are associated with the Internal Corrosion Direct Assessment Program.

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) 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 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 EW**  
**ROOT CAUSE ANALYSIS MEMORANDUM ACCOUNT (RCAMA)**

Sheet 1

EW. Root Cause Analysis Memorandum Account (RCAMA)

- 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.

This account is comprised of a main account, which records backbone transmission and/or storage costs for future recovery from all customers and a Local Transmission Subaccount, which records local transmission costs for future recovery from all customers except Backbone Service-Level end-use customers who do not fund local transmission activities.

(N)  
|  
(N)

- 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:**

Main Account:

(T)

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.

(T)

- 6. **LOCAL TRANSMISSION SUBACCOUNT:**

(N)

The purpose of the Local Transmission Subaccount is to separately track costs related to PG&E's local transmission system that are associated with the Root Cause Analysis Program above the aggregate amount adopted.

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

(N)

(Continued)



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

Sheet 2

EW. Root Cause Analysis Memorandum Account (RCAMA) (Cont'd)

6. LOCAL TRANSMISSION SUBACCOUNT (Cont'd):

- a. A debit entry equal to Root Cause 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 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)  
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(N)



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

EX. Alternating Current Interference Balancing Account (ACIBA)

- 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.

This account is comprised of a Main Account, which tracks amounts related to backbone transmission and/or storage activity that is recovered from all customers and a Local Transmission (LT) Subaccount, which tracks amounts related to local transmission activity that is recovered from all customers except Backbone Service-Level end-use customers who do not fund local transmission activities. (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 (Main Account plus LT Subaccount) 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. The balances in the Main Account and LT Subaccount will be trued up in rates. If the total actual capital expenditures incurred are equal to or greater than the 2019-2022 aggregated adopted capital expenditures at the end of the rate case cycle, the adopted revenue requirements recovered from customers will be reallocated between the Main Account and LT subaccount based on the ratio of actual capital expenditures related to the Main Account and the LT Subaccount to total actual capital expenditures. Disposition of the balances in this account will be trued up at the end of the GT&S rate case cycle. Funding returned to, or subsequently recovered from core customers will be through the Core Cost Subaccount of the Core Fixed Cost Account. Funding returned to, or subsequently recovered from noncore customers will be through the LT Subaccount of the Noncore Customer Class Charge Account (if associated with the LT Subaccount) or through the Noncore Subaccount of the NCA (if associated with the main account). (T)

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

- 5. **ACCOUNTING PROCEDURE:**

PG&E will maintain a sub ledger to track the capital expenditures incurred as recorded in its accounting system of record. If the aggregated capital expenditures incurred at the end of the GT&S rate case cycle are less than the adopted amount, the entries a. and b. will be recorded in the Main Account and LT Subaccount. If the aggregated capital expenditures incurred at the end of the GT&S rate case cycle are greater than the adopted amount but either the Main Account or LT Subaccount are underspent, then entries a. and c. will be recorded. (T)

**MAIN ACCOUNT:** (T)

- 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;

(L)  
(L)

(Continued)



**GAS PRELIMINARY STATEMENT PART EX** Sheet 2  
ALTERNATING CURRENT INTERFERENCE BALANCING ACCOUNT (ACIBA)

EX. Alternating Current Interference Balancing Account (ACIBA) (Cont'd):

5. ACCOUNTING PROCEDURE (Cont'd):

- b. A debit or credit entry equal to the capital-related revenue requirement related to the actual capital expenditures incurred, excluding RF&U. 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; (L)  
(L)/(T)  
(L)/(T)  
(L)  
(L)
- c. A debit or credit entry equal to the reallocated adopted revenue requirement between the Main Account and the LT Subaccount based on the ratio of actual capital expenditures in the Main Account and the LT Subaccount compared to actual total capital expenditures; (N)  
|  
(N)
- d. An entry to transfer amounts to or from another account as authorized by the Commission; and (L)/(T)  
(L)
- 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. (L)/(T)  
(L)  
|  
(L)

6. LOCAL TRANSMISSION SUBACCOUNT: (N)

The purpose of the Local Transmission Subaccount is to separately track costs related to PG&E's local transmission system that are associated with the Alternating Current Interference Program to ensure that these amounts are not recovered from/returned to backbone customers.

- 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. 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) A debit or credit entry equal to the reallocated adopted revenue requirement between the Main Account and the LT Subaccount based on the ratio of actual capital expenditures in the Main Account and the LT Subaccount compared to actual total capital expenditures;
- 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 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 EY** Sheet 1  
ROUTINE COMPRESSION AND PROCESSING MEMORANDUM ACCOUNT (RCPMA)

EY. Routine Compression and Processing Memorandum Account (RCPMA)

- 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.

This account is comprised of a main account, which records backbone transmission and/or storage costs for future recovery from all customers and a Local Transmission Subaccount, which records local transmission costs for future recovery from all customers except Backbone Service-Level end-use customers who do not fund local transmission activities.

(N)  
|  
(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:

Main Account:

(T)

- 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.

(T)

(N)

6. **LOCAL TRANSMISSION SUBACCOUNT:**

The purpose of the Local Transmission Subaccount is to separately track costs related to PG&E's local transmission system that are associated with the Routine C&P Program above the aggregate amount adopted.

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 Routine C&P 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 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 EZ**  
**CASINGS PROGRAM BALANCING ACCOUNT (CPBA)**

Sheet 1

EZ. Casings Program Balancing Account (CPBA)

- 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.

This account is comprised of a Main Account, which tracks amounts related to backbone transmission and/or storage activity that is recovered from all customers and a Local Transmission (LT) Subaccount, which tracks amounts related to local transmission activity that is recovered from all customers except Backbone Service-Level end-use customers who do not fund local transmission activities.

(N)  
|  
(N)

- 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 (Main Account plus LT Subaccount) 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 customer. The balances in the Main Account and LT Subaccount will be trued up in rates. If the total actual capital expenditures incurred are equal to or greater than the 2019-2022 aggregated adopted capital expenditures at the end of the rate case cycle, the adopted revenue requirements recovered from customers will be reallocated between the Main Account and LT subaccount based on the ratio of actual capital expenditures related to the Main Account and the LT Subaccount to total actual capital expenditures. Disposition of the balances in this account will be trued up at the end of the GT&S rate case cycle. Funding returned to, or subsequently recovered from core customers will be through the Core Cost Subaccount of the Core Fixed Cost Account. Funding returned to, or subsequently recovered from noncore customers will be through the LT Subaccount of the Noncore Customer Class Charge Account (if associated with the LT Subaccount) or through the Noncore Subaccount of the NCA (if associated with the main account).

(T)  
|  
(T)  
|  
(T)

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

5. **ACCOUNTING PROCEDURE:**

For Casing Program capital expenditures, PG&E will maintain a sub ledger to track the capital expenditures incurred as recorded in its accounting system of record. If the aggregated capital expenditures incurred at the end of the GT&S rate case cycle are less than the adopted amount, entries a. and b. will be recorded, in the Main Account and LT Subaccount. If the aggregated capital expenditures incurred at the end of the GT&S rate case cycle are greater than the adopted amount but either the Main Account or LT Subaccount are underspent, then entries a. and c. will be recorded.

(T)  
|  
(T)

**MAIN ACCOUNT:**

(T)

- 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;

(L)  
(L)

(Continued)



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

Sheet 2

EZ. Casings Program Balancing Account (CPBA) (Cont'd):

5. ACCOUNTING PROCEDURE (Cont'd):

MAIN ACCOUNT (Cont'd):

- b. A debit or credit entry equal to the capital-related revenue requirement related to the actual capital expenditures incurred, excluding RF&U. 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; (L)  
(L)/(T)  
(L)  
(L)
- c. A debit or credit entry equal to the reallocated adopted revenue requirement between the Main Account and the LT Subaccount based on the ratio of actual capital expenditures in the Main Account and the LT Subaccount compared to actual total capital expenditures; (N)  
|  
(N)
- d. An entry to transfer amounts to or from another account as authorized by the Commission; and (L)/(T)
- 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. (L)/(T)  
(L)  
|  
(L)

6. LOCAL TRANSMISSION SUBACCOUNT: (N)

The purpose of the Local Transmission Subaccount is to separately track costs related to PG&E's local transmission system that are associated with the Casings Program to ensure that these amounts are not recovered from/returned to backbone customers.

- 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. 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. A debit or credit entry equal to the reallocated adopted revenue requirement between the Main Account and the LT Subaccount based on the ratio of actual capital expenditures in the Main Account and the LT Subaccount compared to actual total capital expenditures;
- 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 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 FA**  
**IN-LINE INSPECTION BALANCING ACCOUNT (ILIBA)**

Sheet 1

FA. In-Line Inspection Balancing Account (ILIBA)

- 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.

This account is comprised of a Main Account, which tracks amounts related to backbone transmission and/or storage activity that is recovered from all customers and a Local Transmission (LT) Subaccount, which tracks amounts related to local transmission activity that is recovered from all customers except Backbone Service-Level end-use customers who do not fund local transmission activities.

(N)  
|  
(N)

- 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 (Main Account plus LT Subaccount) 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. The balances in the Main Account and LT Subaccount will be trued up in rates. If the total actual capital expenditures incurred are equal to or greater than the 2019-2022 aggregated adopted capital expenditures at the end of the rate case cycle, the adopted revenue requirements recovered from customers will be reallocated between the Main Account and LT subaccount based on the ratio of actual capital expenditures related to the Main Account and the LT Subaccount to total actual capital expenditures. Disposition of the balances in this account will be trued up at the end of the GT&S rate case cycle. Funding returned to, or subsequently recovered from core customers will be through the Core Cost Subaccount of the Core Fixed Cost Account. Funding returned to, or subsequently recovered from noncore customers will be through the LT Subaccount of the Noncore Customer Class Charge Account (if associated with the LT Subaccount) or through the Noncore Subaccount of the NCA (if associated with the main account).

(T)  
|  
(T)  
|  
(T)

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

5. **ACCOUNTING PROCEDURE:**

PG&E will maintain a sub ledger to track the capital expenditures incurred as recorded in its accounting system of record for the authorized 48 Traditional ILI projects (12-project per year pace). If the aggregated capital expenditures incurred at the end of the GT&S rate case cycle are less than the adopted amount, entries a. and b. will be recorded in the Main Account and LT Subaccount. If the aggregated capital expenditures incurred at the end of the GT&S rate case cycle are greater than the adopted amount but either the Main Account or LT Subaccount are underspent, then entries a. and c. will be recorded.

(T)  
|  
(T)  
|  
(T)

**MAIN ACCOUNT:**

(T)

- 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;

(L)  
(L)

(Continued)



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

Sheet 2

FA. In-Line Inspection Balancing Account (ILIBA) (Cont'd):

5. ACCOUNTING PROCEDURE (Cont'd):

MAIN ACCOUNT (Cont'd):

- 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. 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; (L)  
(L)  
(L)/(T)  
(L)  
(L)
- c. A debit or credit entry equal to the reallocated adopted revenue requirement between the Main Account and the LT Subaccount based on the ratio of actual capital expenditures in the Main Account and the LT Subaccount compared to actual total capital expenditures; (N)  
|  
(N)
- d. An entry to transfer amounts to or from another account as authorized by the Commission; and (L)/(T)  
(L)
- 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. (L)/(T)  
(L)  
|  
(L)

6. LOCAL TRANSMISSION SUBACCOUNT: (N)

The purpose of the Local Transmission Subaccount is to separately track costs related to PG&E's local transmission system that are associated with the ILI Upgrade Program to ensure that these amounts are not recovered from/returned to backbone customers.

- 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. 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. A debit or credit entry equal to the reallocated adopted revenue requirement between the Main Account and the LT Subaccount based on the ratio of actual capital expenditures in the Main Account and the LT Subaccount compared to actual total capital expenditures;
- 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 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 FB**  
LOCATE AND MARK PROGRAM MEMORANDUM ACCOUNT (LMMA)

Sheet 1

FB. Locate and Mark Memorandum Account

- 1. **PURPOSE:** The purpose of the Locate and Mark Memorandum Account (LMMA) is to track expenses incurred for the Locate and Mark program that exceed the aggregated total amount adopted in PG&E's 2019 Gas Transmission and Storage (GT&S) rate case of \$43.915 million. The account is subject to a reasonableness review in PG&E's next GT&S Rate Case.

This account is comprised of a main account, which records backbone transmission and/or storage costs for future recovery from all customers and a Local Transmission Subaccount, which records local transmission costs for future recovery from all customers except Backbone Service-Level end-use customers who do not fund local transmission activities.

(N)  
|  
(N)

- 2. **APPLICABILITY:** The LMMA 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 LMMA does not have a separate rate component.
- 5. **ACCOUNTING PROCEDURE:**

**MAIN ACCOUNT:**

(T)

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

- a. A debit entry equal to actual Locate and Mark expenses incurred above amounts adopted by the Commission, including applicable benefit burdens;
- b. An entry to transfer 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.

(T)

**6. LOCAL TRANSMISSION SUBACCOUNT:**

(N)

The purpose of the Local Transmission Subaccount is to separately track costs related to PG&E's local transmission system that are associated with the Locate and Mark Program above the aggregate amount adopted.

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 Locate and Mark expenses incurred above adopted amounts, including applicable benefit burdens;
- b. An entry to transfer amounts to or from other accounts as approved by the Commission; and

(N)

(Continued)



**GAS PRELIMINARY STATEMENT PART FB**

Sheet 2

**LOCATE AND MARK PROGRAM MEMORANDUM ACCOUNT (LMMA)**

FB. Locate and Mark Memorandum Account (Cont'd):

6. LOCAL TRANSMISSION SUBACCOUNT (Cont'd):

- c. 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)  
-----  
(N)



**GAS PRELIMINARY STATEMENT PART J  
NONCORE CUSTOMER CLASS CHARGE ACCOUNT**

Sheet 1

J. NONCORE CUSTOMER CLASS CHARGE ACCOUNT (NCA)

- 1. PURPOSE: The purpose of the NCA is to record certain noncore costs and revenues from noncore customers. The balance in this account will be incorporated into noncore transportation rates in the next Annual Gas True-up of Balancing Accounts, or as otherwise authorized by the Commission.

Descriptions of the terms and definitions used in this section are found in Preliminary Statement, Part C or in Rule 1. Refer to Section C.3 for the cost allocation factors used to determine the noncore portion of distribution costs recovered in this account.

- 2. APPLICABILITY: The NCA balance applies to noncore transportation rate schedules and contracts subject to the jurisdiction of the CPUC, except for those schedules and contracts specifically excluded by the CPUC.
- 3. REVISION: 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 current Cost Allocation Proceeding.
- 5. RATES: NCA rates are included in the effective rates set forth in each rate schedule (see Preliminary Statement, Part B), as applicable.
- 6. ACCOUNTING PROCEDURE: The NCA consists of the following subaccounts:

The "Noncore Subaccount" recovers costs and balances allocated on an equal cents per therm basis to all noncore customers.

The "Distribution Subaccount" recovers the noncore distribution portion of the authorized General Rate Case (GRC) base revenue requirement and other costs and balances approved by the Commission. The balance in this subaccount will be allocated to noncore classes in proportion to their allocation of distribution base revenue as adopted in Cost Allocation Proceedings.

The "Local Transmission Subaccount" recover local transmission costs transferred from other balancing and memorandum accounts approved by the Commission allocated to all noncore customers except Backbone service-level end-use customers.

(N)  
|  
(N)

The "AB 32 Cost of Implementation Fee Noncore Subaccount" recovers the gas cost portion of the California Air Resources Board's (ARB) AB 32 Cost of Implementation Fee allocated to PG&E's noncore transportation customers.

(Continued)



**GAS PRELIMINARY STATEMENT PART J**  
**NONCORE CUSTOMER CLASS CHARGE ACCOUNT**

Sheet 4

J. NONCORE CUSTOMER CLASS CHARGE ACCOUNT (NCA) (Cont'd.)

6. ACCOUNTING PROCEDURE: (Cont'd.)

b. Distribution Subaccount (Cont'd)

- 7) a debit or credit entry, as appropriate, to record the transfer of amounts from other accounts to this subaccount for recovery in rates, upon approval by the CPUC;
- 8) an entry equal to the noncore portion of the gain or loss on the sale of a gas distribution non-depreciable asset, as approved by the Commission;
- 9) a debit entry equal to the noncore portion of biomethane incentive and study payments. The noncore portion is based on the "Other – Equal Distribution Based on All Transportation Volumes" factor from PG&E's Preliminary Statement Part C.3.a in effect at the time of the payment; and
- 10) a credit entry equal to the amount of employee transfer fees allocated to PG&E's noncore gas ratepayers. The noncore portion is based on the "Distribution Base Revenue Requirements" factor from PG&E's Preliminary Statement Part C.3.a in effect at the time of the payment; and
- 11) a debit entry equal to one-twelfth of the adopted current year gas distribution revenue requirement allocated to noncore customers for best practices related to minimizing methane emissions. A corresponding credit entry (including both core and noncore) is recorded in Gas Preliminary Statement Part DZ, New Environmental Regulations Balancing Account, Item 5a.
- 12) a debit entry equal to one-twelfth of the adopted current year gas distribution revenue requirement allocated to noncore customers for pilot projects and research and development (R&D) related to minimizing methane emissions. A corresponding credit entry (including both core and noncore) is recorded in Gas Preliminary Statement Part EA, Natural Gas Leak Abatement Program Balancing Account, Item 5a.

c. Local Transmission Subaccount

The following entries will be made to this subaccount each month or as applicable, excluding an allowance for RF&U:

- 1) a credit entry equal to the NCA local transmission revenues allocated to this account;
- 2) a debit or credit entry, as appropriate, to record the transfer of amounts from other accounts to this subaccount for recovery in rates, upon approval by the CPUC; and
- 3) an entry equal to interest on the average of the balance in the subaccount at the beginning of the month and the balance after entries from J.6.c.1 through J.6.c.2 above, are made, 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)  
 (L)  
 (L)

(Continued)



**GAS PRELIMINARY STATEMENT PART J  
NONCORE CUSTOMER CLASS CHARGE ACCOUNT**

Sheet 5

J. NONCORE CUSTOMER CLASS CHARGE ACCOUNT (NCA) (Cont'd.)

6. ACCOUNTING PROCEDURE: (Cont'd.)

(L)

d. AB 32 Cost of Implementation Fee Noncore Subaccount

The following entries will be made to this subaccount each month or as applicable, excluding an allowance for RF&U:

- 1) a credit entry equal to the revenue from the AB 32 Cost of Implementation Fee rate component;
- 2) a debit or credit entry equal to the gas portion of PG&E's costs to the ARB for the AB32 Cost of Implementation Fee;
- 3) a debit or credit entry, as appropriate, to record the transfer of amounts from other accounts to this subaccount for recovery in rates, upon approval by the CPUC;
- 4) an entry equal to interest on the average of the balance in the account at the beginning of the month and the balance in the account after entries F.6.d.1 through F.6.d.2 are made, at a rate equal to one-twelfth the interest rate of the three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15, or its successor.

(L)



**GAS TABLE OF CONTENTS**

Sheet 1

TITLE OF SHEET	CAL P.U.C. SHEET NO.	
Title Page .....	<b>36099</b> -G	(T)
Rate Schedules .....	36053,36054-G	
Preliminary Statements .....	<b>36100,36101</b> -G	(T)
Preliminary Statements, Rules .....	<b>36102</b> -G	
Rules .....	<b>36103</b> -G	
Maps, Contracts and Deviations, Sample Forms.....	<b>36104</b> ,32986,32987,32886,35791,36014-G	(T)

(Continued)

Advice 4288-G  
Decision

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

Submitted  
Effective  
Resolution

August 5, 2020  
January 1, 2019



**GAS TABLE OF CONTENTS**

Sheet 4

<b>PART</b>	<b>TITLE OF SHEET</b>	<b>CAL P.U.C. SHEET NO.</b>
<b>Preliminary Statements</b>		
Part A	Description of Service Area and General Requirements .....	31690,31691,31692,14618, 14619,14620,14621,14622,14623,31698-G
Part B	Default Tariff Rate Components .....	36028,36029,36030,36031,36032,36033, 36034,35684,35685,35686,23229,35710,35711,35712, 35713,35714,35715,35716,35717,35718,33025,30640-G
Part C	Gas Accounting Terms and Definitions .....	33078,35719,35720,35721,34772, 32751,28881, 33079,28883,32753,33080,28885,23351,32755-G
Part D	Purchased Gas Account.....	31163,30641,30642,31164-G
Part F	Core Fixed Cost Account.....	31165,32756,33259,33601-G
Part J	Noncore Customer Class Charge Account.....	<b>36096</b> ,32954,33602, <b>36097</b> , <b>36098</b> -G (T)
Part L	Balancing Charge Account .....	29768,29769-G
Part O	CPUC Reimbursement Fee.....	34927-G
Part P	Income Tax Component of Contributions Provision .....	32471,13501-G
Part Q	Affiliate Transfer Fees Account .....	23275-G
Part S	Interest .....	12773-G
Part T	Tax Reform Act of 1986.....	12775-G
Part U	Core Brokerage Fee Balancing Account .....	23276-G
Part V	California Alternate Rates For Energy Account .....	23358,28778-G
Part Y	Customer Energy Efficiency Adjustment .....	28301,28302,32039,28664-G

(Continued)



**GAS TABLE OF CONTENTS**

Sheet 5

PART	TITLE OF SHEET	CAL P.U.C. SHEET NO.
<b>Preliminary Statements</b>		
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.....	35864-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.....	<b>36056,36057-G</b> (T)
Part CN	Topock Adder Projects Balancing Account.....	33457-G
Part CO	Adjustment Mechanism For Costs Determined In Other Proceedings..	<b>36058,33653,33654,36059-G</b> (T)
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 (GTSMA).....	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).....	<b>36060-G</b> (T)

(Continued)



**GAS TABLE OF CONTENTS**

Sheet 6

PART	TITLE OF SHEET	CAL P.U.C. SHEET NO.
<b>Preliminary Statements</b>		
Part DO	Hydrostatic Pipeline Testing Memorandum Account .....	32805-G
Part DP	Transmission Integrity Management Program Memorandum Account.....	<b>36061,36062-G</b> (T)
Part DQ	Engineering Critical Assessment Balancing Account (ECABA).....	<b>36063,36064,36065-G</b> (T)
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) .....	<b>36066-G</b> (T)
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 EJ	Gas Storage Balancing Account (GSBA) .....	35390-G
Part EK	Cushion Gas Memorandum Account (CGMA) .....	35391-G
Part EL	Gas Statutes Regulations and Rules Memorandum Account (GSRRMA) .....	<b>36067,36068-G</b> (T)
Part EN	Below-Ground Storage Decommissioning Balancing Account (BGSDBA).....	35392-G
Part EO	Measurement and Control Station Rebuilds Balancing Account (MCSRBA) .....	<b>36069,36070,</b> <b>36071-G</b> (T)
Part EP	Hydrostatic Testing Balancing Account (HTBA) .....	<b>36072,36073-G</b>
Part EQ	Atmospheric Corrosion Balancing Account (ACBA) .....	<b>36074,36075-G</b>
Part ER	Internal Corrosion Balancing Account (ICBA) .....	<b>36076,36077-G</b>
Part ES	Physical Security Balancing Account (PSBA) .....	<b>36078,36079-G</b>
Part ET	Measurement and Control Over-Pressure Protection Memorandum Account (MCOPPMA) .....	<b>36080,36081-G</b>
Part EU	In-line Inspection Memorandum Account (ILIMA) .....	<b>36082,36083-G</b>
Part EV	Internal Corrosion Direct Assessment Memorandum Account (ICDAMA) .....	<b>36084-G</b>
Part EW	Root Cause Analysis Memorandum Account (RCAMA) .....	<b>36085,36086-G</b>
Part EX	Alternating Current Interference Balancing Account (ACIBA) .....	<b>36087,36088-G</b>
Part EY	Routine Compression and Processing Memorandum Account (RCPMA) .....	<b>36089-G</b>
Part EZ	Casings Program Balancing Account (CPBA) .....	<b>36090,36091-G</b>
Part FA	In-Line Inspection Balancing Account (ILIBA) .....	<b>36092,36093-G</b>
Part FB	Locate and Mark Memorandum Account (LMMA) .....	<b>36094,36095-G</b>
Part FD	California Consumer Privacy Act Memorandum Account – Gas (CCPAMA-G) .....	35320-G (T)

**RULE TITLE OF SHEET**

**Rules**

Rule 01	Definitions .....	31083,26782,33639,31560,31561,35243,34516,35021*, 35129,35130,35995,34468,34469,34470,34471,34472,34473,34474,34475-G
Rule 02	Description of Service .....	23062,23063,23064,23065,23066,33824-G
Rule 03	Application for Service .....	27248,36003,36004-G
Rule 04	Contracts .....	17051-G
Rule 05	Special Information Required on Forms.....	30088,32872,32873-G
Rule 06	Establishment and Reestablishment of Credit .....	36005,30687,36006-G

(L)  
(L)

(Continued)





**GAS TABLE OF CONTENTS**

Sheet 8

<b>FORM</b>	<b>TITLE OF SHEET</b>	<b>CAL P.U.C. SHEET NO.</b>
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**Maps, Contracts and Deviations**

(L)

SERVICE AREA MAPS:

Gas Service Area Map.....	31641-G
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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	(L)
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**Sample Forms**

79-1088	Supplemental Agreement For Limited Gas Transmission Capacity .....	30317-G
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**Sample Forms**

**Rule 2 Description of Service**

79-1049	Agreement to Install Applicant Requested Common Special Facilities .....	30035-G
---------	--	---------

**Sample Forms**

**Rule 3 Application for Service**

02-2590	Continuous Service Agreement .....	33170*-G
62-3282	Request for Service .....	30756-G
62-0683	Application for Service-Residential Single Family Dwelling.....	30308-G
62-0684	Application for Service-Residential Subdivision/Development .....	29982-G
62-0685	Application for Service-Commercial/Industrial Development.....	29983-G
62-0686	Application for Service-Agricultural Service .....	29984-G
62-0687	Application for Service – Existing Service Relocate / Change Service .....	29985-G
79-255	Agreement for Installation or Allocation of Special Facilities .....	29991-G
79-1099	Property Management Authorization Agreement .....	30590-G

**Sample Forms**

**Rule 13 Temporary Service**

79-875	Rule 13 Temporary Service Agreement.....	30019-G
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(Continued)

<i>Advice</i>	4288-G
<i>Decision</i>	

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

<i>Submitted</i>	August 5, 2020
<i>Effective</i>	January 1, 2019
<i>Resolution</i>	

Advice 4288-G  
August 5, 2020

**Attachment 2**  
**Redline Tariff Revisions**





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

Sheet 1

c) A debit entry equal to the reallocated adopted expenses between the Main Account and the LT Subaccount based on the ratio of actual expenses in the Main Account and the LT Subaccount compared to total actual expenses. This entry will only be recorded at the end of the 2019-2022 GT&S rate case cycle if the sum of the balances in the Main Account plus LT Subaccount is zero or overspent and either the Main Account or LT Subaccount is underspent.;

(N)  
|  
|  
|  
(N)

d) An entry to transfer amounts to or from another account as authorized by the Commission.

(T)

d)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.

(T)

6. LOCAL TRANSMISSION SUBACCOUNT:

(N)

The purpose of the Local Transmission Subaccount is to separately track costs related to PG&E's local transmission system that are associated with the Transmission Integrity Management Program to ensure that these amounts are not recovered from/returned to backbone customers.

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 credit entry equal to one-twelfth of the annual adopted TIMP expenses;

b) A debit entry equal to the actual TIMP expenses incurred, including applicable benefits burden;

c) A debit entry equal to the reallocated adopted expenses between the Main Account and the LT Subaccount based on the ratio of actual expenses in the Main Account and the LT Subaccount compared to total actual expenses. This entry will only be recorded at the end of the 2019-2022 GT&S rate case cycle if the sum of balances in the Main Account plus LT Subaccount is zero or overspent and either the Main Account or LT Subaccount is underspent;

d) An entry to transfer amounts to or from another account as authorized by the Commission; and

a)e) 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)



**PRELIMINARY STATEMENT PART CO** Sheet 1  
ADJUSTMENT MECHANISM FOR COSTS DETERMINED IN OTHER PROCEEDINGS

CO. Adjustment Mechanism for Costs Determined in Other Proceedings (AMCDOP)

1. **PURPOSE:** The purpose of the Adjustment Mechanism for Costs Determined in Other Proceedings (AMCDOP) is to record the difference in the revenue requirement associated with the costs determined in other proceedings and the revenue requirements based on placeholder costs included in the currently effective Gas Transmission and Storage decision.
2. **APPLICABILITY:** The AMCDOP shall apply to all customer classes, except for those specifically excluded by the Commission.
3. **REVISION DATES:** Disposition of the balances in the subaccounts of this account shall be through the Customer Class Charge in PG&E's Annual Gas True-up (AGT) advice letter process.
4. **RATES:** The AMCDOP does not have a separate rate component.
5. **ACCOUNTING PROCEDURE:** The AMCDOP consists of the following five subaccounts:

**ADMINISTRATIVE & GENERAL (A&G) SUBACCOUNT:** The purpose of the A&G subaccount is to track the amount of A&G expenses allocated to GT&S in the General Rate Case (GRC) against the A&G expense placeholder in the currently effective Gas Transmission and Storage decision.

**UNCOLLECTIBLES SUBACCOUNT:** The purpose of the Uncollectibles subaccount is to track the amount of uncollectibles expenses based on the uncollectibles factor determined in the GRC against the uncollectible costs included in the currently effective Gas Transmission and Storage decision.

**COST OF CAPITAL SUBACCOUNT:** The purpose of the Cost of Capital subaccount is to track the authorized cost of capital as determined in PG&E's cost of capital proceeding (or annual adjustment mechanism) against the cost of capital used to set GT&S cost of service revenue requirements in the currently effective Gas Transmission and Storage decision.

**OTHER COSTS IMPACTING GT&S REVENUE REQUIREMENTS SUBACCOUNT:** The purpose of this subaccount is to track the amount of other costs, (including those resulting from policy changes), determined to be allocated and applied to GT&S in the GRC or any other proceeding against the allocation of costs allocated and applied to GT&S services in the currently effective Gas Transmission and Storage decision

LOCAL TRANSMISSION SUBACCOUNT: The purpose of this subaccount is to record local transmission costs applicable to any of the other subaccounts of the AMCDOP listed above.

(N)  
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(N)

(Continued)

Advice	4185-G	Issued by	Date Filed	November 22, 2019
Decision	19-09-025	<b>Robert S. Kenney</b>	Effective	January 1, 2019
		Vice President, Regulatory Affairs	Resolution	



**PRELIMINARY STATEMENT PART CO** Sheet 4  
ADJUSTMENT MECHANISM FOR COSTS DETERMINED IN OTHER PROCEEDINGS

5. ACCOUNTING PROCEDURE (Ctd.)

d. Other Costs Impacting GT&S Revenue Requirements Subaccount

The following entries shall be made to this subaccount, net of an allowance for Revenue Fees and Uncollectible (RF&U) accounts expense, at the end of each month, as applicable:

- 1) A credit or debit entry equal to the increase or decrease in the GT&S revenue requirement, as adopted in PG&E's currently effective Gas Transmission and Storage decision, as a result of other costs, (including those resulting from policy changes) determined to be allocated and applied to GT&S in the GRC or any other proceeding, beginning in 2015.
- 2) An annual entry to transfer any over- or under-collected balance in the account to the Core Cost Subaccount of the Core Fixed Cost Account (CFCA) and the Noncore Subaccount of the Noncore Customer Class Charge (NCA). The distribution of the balance will be 50% to core and 50% to noncore.
- 3) An entry equal to interest on the average balance in the account at the beginning of the month and the balance after the above entries, at a rate equal to one-twelfth of the interest rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15 or its successor.

e. Local Transmission Subaccount

The following entries shall be made to this subaccount, net of an allowance for Revenue Fees and Uncollectible (RF&U) accounts expense, at the end of each month, as applicable:

- 1) A debit or credit entry equal to local transmission costs related to any of the other subaccounts of the AMCDOP.
- 2) An entry to transfer the balance to the Local Transmission Subaccount of the NCA, as authorized by the Commission, so that these local transmission-related costs will not be recovered from backbone customers.
- 3) An entry equal to interest on the average balance in the account at the beginning of the month and the balance after the above entries, at a rate equal to one-twelfth of the interest rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15 or its successor.

(N)  
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(N)



**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. L407 is a local transmission asset and therefore only local transmission costs are recorded to this account.

(T)  
(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. Any amounts authorized for recovery will be recovered from all customers excluding backbone service-level end-use, customers.

(T)  
(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:

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;

b) An entry to ~~record the transfer of~~ amounts to or from other accounts as approved by the Commission; ~~and, 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 DP**  
TRANSMISSION INTEGRITY MANAGEMENT PROGRAM  
MEMORANDUM ACCOUNT (TIMPMA)

Sheet 1

b)c) 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)  
|  
(N)





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

For expense amounts, at the end of the GT&S rate case cycle, if the sum of the expense balances in the Main Account plus LT subaccount is zero or overspent and either the Main Account or LT Subaccount is underspent, all amounts recorded in entry b. will be reversed and entry f. will be recorded in the Main Account and LT Subaccount. (N)

MAIN ACCOUNT: (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)
- 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; (T)
- 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; (T)
- e) A debit or debit entry equal to the reallocated adopted capital revenue requirement between the Main Account and the LT Subaccount based on the ratio of actual capital expenditures in the Main Account and the LT Subaccount compared to actual total capital expenditures; (N)
- f) A debit entry equal to the reallocated adopted expenses between the Main Account and the LT Subaccount based on the ratio of actual expenses in the Main Account and the LT Subaccount compared to total actual expenses. This entry will only be recorded at the end of the 2019-2022 rate case cycle if the sum of the balances in the Main Account plus LT Subaccount is zero or overspent and either the Main Account or LT Subaccount is underspent; (N)
- g) An entry to transfer amounts to or from another account as authorized by the Commission; (T)
- h) 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)

6. LOCAL TRANSMISSION SUBACCOUNT: (N)

The purpose of the Local Transmission Subaccount is to separately track costs related to PG&E's local transmission system that are associated with the Engineering Critical Assessments (ECA) program to ensure that these amounts are not recovered from/returned to backbone customers.

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 credit entry equal to one-twelfth of the annual adopted ECA expenses;
- b) A debit entry equal to the actual ECA expenses incurred, including applicable benefits burden;
- 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)







**GAS PRELIMINARY STATEMENT PART EL** Sheet 1  
**GAS STATUTES REGULATIONS AND RULES MEMORANDUM ACCOUNT (GSRRMA)**

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

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.

This account is comprised of a Main Account, which records backbone transmission and/or storage costs for future recovery from all customers and a Local Transmission Subaccount, which records local transmission costs for future recovery from all customers except Backbone Service-Level end-use customers who do not fund local transmission activities.

(N)  
|  
|  
(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:

MAIN ACCOUNT:

(T)

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.

6. LOCAL TRANSMISSION SUBACCOUNT:

(N)

The purpose of the Local Transmission Subaccount is to separately track costs related to PG&E's local transmission system associated with the GSRRMA.

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

(N)

Advice 4185-G  
Decision 19-09-025

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

Submitted  
Effective  
Resolution

November 22, 2019  
January 1, 2019



**GAS PRELIMINARY STATEMENT PART EL** Sheet 1  
GAS STATUTES REGULATIONS AND RULES MEMORANDUM ACCOUNT (GSRRMA)

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;

(N)

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  
MEASUREMENT & CONTROL STATION REBUILDS BALANCING ACCOUNT (MCSRBA)

- 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; (T)
- ~~c) A debit or credit entry equal to the reallocated adopted revenue requirement between the Main Account and the LT Subaccount based on the ratio of actual capital expenditures in the Main Account and the LT Subaccount compared to actual total capital expenditures;~~ (N)  
(N)
- ~~ed) An entry to transfer amounts the balance to or from other accounts for recovery from or return to customers, as authorized by the Commission; and;~~ (T)  
(T)
- ~~de) 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)

6. LOCAL TRANSMISSION SUBACCOUNT: (N)

The purpose of the Local Transmission Subaccount is to separately track activity related to the local transmission system associated with the Measurement and Control Sstation RrebUILds pProgram to ensure that these amounts are not recovered from/returned to backbone service-level end-use customers.

- 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. 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) A debit or credit entry equal to the reallocated adopted revenue requirement between the Main Account and the LT Subaccount based on the ratio of actual capital expenditures in the Main Account and the LT Subaccount compared to actual total capital expenditures;
- d) An entry to transfer amounts to or from another account as authorized by the Commission; and
- a)e) 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 EP  
HYDROSTATIC TESTING BALANCING ACCOUNT (HTBA)**

Sheet 1

EP. Hydrostatic Testing Balancing Account (HTBA)

- 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.

This account is comprised of a Main Account, which tracks amounts related to backbone transmission and/or storage activity that is recovered from all customers and a Local Transmission (LT) Subaccount, which tracks amounts related to local transmission activity that is recovered from all customers except Backbone Service Level end-use customers who do not fund local transmission activities.

(N)  
|  
(N)

- 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. If the total balance (Main Account plus LT Subaccount) in the account is underspent, it will be returned to customers. The balances in Main Account and LT Subaccount will be trued up in rates. If the total balance in the account is zero or overspent and either the Main Account or LT Subaccount is underspent, the adopted funding recovered from customers will be reallocated between the Main Account and LT subaccount based on the ratio of actual expenses related to the Main Account and LT Subaccount to total actual expenses and the differences trued up in rates. Disposition of the balances in this account will be trued up at the end of the GT&S rate case cycle. Funding returned to, or subsequently recovered from core customers will be through the Core Cost Subaccount of the Core Fixed Cost Account. Funding returned to, or subsequently recovered from noncore customers will be through the LT Subaccount of the Noncore Customer Class Charge Account (if associated with the LT Subaccount) or through the Noncore Subaccount of the NCA (if associated with the main account).~~

(T)  
|  
(T)

- 4. RATES: The HTBA does not have a separate rate component.

- 5. ACCOUNTING PROCEDURE:

At the end of the 2019-2022 GT&S rate case cycle, if the sum of balances in the Main Account plus LT Subaccount is zero or overspent and either the Main Account or LT Subaccount is underspent, all amounts recorded in entry b. will be reversed and entry c will be recorded in the Main Account and LT Subaccount.

(N)  
|  
(N)

MAIN ACCOUNT:

(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 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;~~

(T)  
(T)

- ~~c) A debit entry equal to the reallocated adopted expenses between the Main Account and the LT Subaccount based on the ratio of actual expenses in the Main Account and the LT Subaccount compared to total actual expenses. This entry will only be recorded at the end of the 2019-2022 GT&S rate case cycle if the sum of the balances in the Main Account~~

(N)  
|  
(N)



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

Sheet 1

plus LT Subaccount is zero or overspent and either the Main Account or LT Subaccount is underspent; (N)  
(N)

ed).-An entry to transfer amounts to or from another account as authorized by the Commission, ~~and;~~ and (T)

de).-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)

6. LOCAL TRANSMISSION SUBACCOUNT: (N)

The purpose of the Local Transmission Subaccount is to separately track costs related to PG&E's local transmission system that are associated with HTBA to ensure that these amounts are not recovered from/returned to backbone customers.

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 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;
- c) A debit entry equal to the reallocated adopted expenses between the Main Account and the LT Subaccount based on the ratio of actual expenses in the Main Account and the LT Subaccount compared to total actual expenses. This entry will only be recorded at the end of the 2019-2022 GT&S rate case cycle if the sum of balances in the Main Account plus LT Subaccount is zero or overspent and either the Main Account or LT Subaccount is underspent;
- 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 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 EQ**  
**ATMOSPHERIC CORROSION BALANCING ACCOUNT (ACBA)**

Sheet 1

EQ. Atmospheric Corrosion Balancing Account (ACBA)

- 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.

This account is comprised of a Main Account, which tracks amounts related to backbone transmission and/or storage activity that is recovered from all customers and a Local Transmission (LT) Subaccount, which tracks amounts related to local transmission activity that is recovered from all customers except Backbone Service-Level end-use customers who do not fund local transmission activities.

(N)  
|  
(N)

- 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.~~ If the total balance (Main Account plus LT Subaccount) in the account is underspent, it will be returned to customers. The balances in Main Account and LT Subaccount will be trued up in rates. If the total balance in the account is zero or overspent and either the Main Account or LT Subaccount is underspent, the adopted funding recovered from customers will be reallocated between the Main Account and LT subaccount based on the ratio of actual expenses related to the Main Account and LT Subaccount to total actual expenses and the differences trued up in rates. Disposition of the balances in this account will be trued up at the end of the GT&S rate case cycle. Funding returned to, or subsequently recovered from core customers will be through the Core Cost Subaccount of the Core Fixed Cost Account. Funding returned to, or subsequently recovered from noncore customers will be through the LT Subaccount of the Noncore Customer Class Charge Account (if associated with the LT Subaccount) or through the Noncore Subaccount of the NCA (if associated with the main account).

(T)  
|  
(T)

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

5. **ACCOUNTING PROCEDURE:**

At the end of the 2019-2022 GT&S rate case cycle, if the sum of balances in the Main Account plus LT Subaccount is zero or overspent and either the Main Account or LT Subaccount is underspent, all amounts recorded in entry b. will be reversed and entry c will be recorded in the Main Account and LT Subaccount.

(N)  
|  
(N)

**MAIN ACCOUNT:**

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;~~

(T)

c) A debit entry equal to the reallocated adopted expenses between the Main Account and the LT Subaccount based on the ratio of actual expenses in the Main Account and the LT Subaccount compared to total actual expenses. This entry will only be recorded at the end of the 2019-2022 GT&S rate case cycle if the sum of the balances in the Main Account

(N)  
|  
(N)

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

Sheet 1

plus LT Subaccount is zero or overspent and either the Main Account or LT Subaccount is underspent; (N)  
(N)

de). An entry to transfer amounts to or from another account as authorized by the Commission; ~~and, and;~~ (T)  
(T)

ed). 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)

6. LOCAL TRANSMISSION SUBACCOUNT: (N)

The purpose of the Local Transmission Subaccount is to separately track costs related to PG&E's local transmission system that are associated with the Atmospheric Corrosion Program to ensure that these amounts are not recovered from/returned to backbone customers.

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 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;

c) A debit entry equal to the reallocated adopted expenses between the Main Account and the LT Subaccount based on the ratio of actual expenses in the Main Account and the LT Subaccount compared to total actual expenses. This entry will only be recorded at the end of the 2019-2022 GT&S rate case cycle if the sum of balances in the Main Account plus LT Subaccount is zero or overspent and either the Main Account or LT Subaccount is underspent;

d) An entry to transfer amounts to or from another account as authorized by the Commission; and

a)e) 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 ER
INTERNAL CORROSION BALANCING ACCOUNT (ICBA)

Sheet 1

ER. Internal Corrosion Balancing Account (ICBA)

- 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.

This account is comprised of a Main Account, which tracks amounts related to backbone transmission and/or storage activity that is recovered from all customers and a Local Transmission (LT) Subaccount, which tracks amounts related to local transmission activity that is recovered from all customers except Backbone Service-Level end-use customers who do not fund local transmission activities.

(N)
(N)

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

- 3. REVISION DATE: If the total actual capital expenditures (Main Account plus LT Subaccount) 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. The balances in the Main Account and LT Subaccount will be trued up in rates. If the total actual capital expenditures incurred are equal to or greater than the 2019-2022 aggregated adopted capital expenditures at the end of the rate case cycle, the adopted revenue requirements recovered from customers will be reallocated between the Main Account and LT subaccount based on the ratio of actual capital expenditures related to the Main Account and the LT Subaccount to total actual capital expenditures. Disposition of the balances in this account will be trued up at the end of the GT&S rate case cycle. Funding returned to, or subsequently recovered from core customers will be through the Core Cost Subaccount of the Core Fixed Cost Account. Funding returned to, or subsequently recovered from noncore customers will be through the LT Subaccount of the Noncore Customer Class Charge Account (if associated with the LT Subaccount) or through the Noncore Subaccount of the NCA (if associated with the main account).

(T)
(T)
(T)
(T)

- 4. RATES: The ICBA 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 a. and b. will be recorded in the Main Account and LT Subaccount, in order to refund to customers, the revenue requirement associated with unspent capital expenditures. If the aggregated capital expenditures incurred at the end of the GT&S rate case cycle are greater than the adopted amount but either the Main Account or LT Subaccount are underspent, then entries a. and c. will be recorded.

(T)
(T)
(T)

MAIN ACCOUNT:

(T)

- 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,

(T)
(T)

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

Sheet 1

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). A debit or credit entry equal to the reallocated adopted revenue requirement between the Main Account and the LT Subaccount based on the ratio of actual capital expenditures in the Main Account and the LT Subaccount compared to actual total capital expenditures; (N)  
|  
(N)

ed). An entry to transfer amounts to or from another account as authorized by the Commission, and; and (T)  
(T)

de). 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)

6. LOCAL TRANSMISSION SUBACCOUNT:

(N)

The purpose of the Local Transmission Subaccount is to separately track costs related to PG&E's local transmission system that are associated with the Internal Corrosion Program to ensure that these amounts are not recovered from/returned to backbone customers.

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. 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) A debit or credit entry equal to the reallocated adopted revenue requirement between the Main Account and the LT Subaccount based on the ratio of actual capital expenditures in the Main Account and the LT Subaccount compared to actual total capital expenditures;

a)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 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 ES**  
**PHYSICAL SECURITY BALANCING ACCOUNT (PSBA)**

Sheet 1

return on investment, federal and state income taxes, and property taxes associated with the capital asset additions.

c)- A debit or credit entry equal to the reallocated adopted revenue requirement between the Main Account and the LT Subaccount based on the ratio of actual capital expenditures in the Main Account and the LT Subaccount compared to actual total capital expenditures. (N)  
↓  
(N)

ed)-An entry to transfer the balance to other accounts for recovery. (T)

De)- 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)

6. LOCAL TRANSMISSION SUBACCOUNT: (N)

The purpose of the Local Transmission Subaccount is to separately track costs related to PG&E's local transmission system that are associated with the Physical Security Program to ensure that these amounts are not recovered from/returned to backbone customers.

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. 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) A debit or credit entry equal to the reallocated adopted revenue requirement between the Main Account and the LT Subaccount based on the ratio of actual capital expenditures in the Main Account and the LT Subaccount compared to actual total capital expenditures;

d) An entry to transfer amounts to or from another account as authorized by the Commission; and

a)e) 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 ET** Sheet 1  
MEASUREMENT AND CONTROL OVER-PRESSURE PROTECTION MEMORANDUM ACCOUNT  
(MCOPPMA)

- 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; (N)
- b) An entry to transfer amounts to or from another account as authorized by the Commission;  
and (N)
- c) 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 EU**  
**IN-LINE INSPECTION MEMORANDUM ACCOUNT (ILIMA)**

Sheet 1

EU. In-line Inspection Memorandum Account (ILIMA)

- 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.

This account is comprised of a main account, which records backbone transmission and/or storage costs for future recovery from all customers and a Local Transmission Subaccount, which records local transmission costs for future recovery from all customers except Backbone Service-Level end-use customers who do not fund local transmission activities.

(N)  
↓  
(N)

- 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:**

MAIN ACCOUNT:

(T)

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, 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.

(T)

(N)

6. LOCAL TRANSMISSION SUBACCOUNT:

The purpose of the Local Transmission Subaccount is to separately track costs related to PG&E's local transmission system that are associated with the ILIMA.

(Continued) (N)

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

Sheet 1

EW. Root Cause Analysis Memorandum Account (RCAMA)

- 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.

This account is comprised of a main account, which records backbone transmission and/or storage costs for future recovery from all customers and a Local Transmission Subaccount, which records local transmission costs for future recovery from all customers except Backbone Service-Level end-use customers who do not fund local transmission activities.

(N)  
|  
|  
|  
(N)

- 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:

Main Account:

(T)

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;~~ 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.

(T)

(N)

6. LOCAL TRANSMISSION SUBACCOUNT:

The purpose of the Local Transmission Subaccount is to separately track costs related to PG&E's local transmission system that are associated with the Root Cause Analysis Program above the aggregate amount adopted.

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 Root Cause Analysis expenses incurred above adopted amounts, including applicable benefit burdens;

(Continued) (N)



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

Sheet 1

- b) An entry to record the transfer of amounts to or from other accounts as approved by the Commission; and; (N)
- a)c) 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)

(Continued)

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

EX. Alternating Current Interference Balancing Account (ACIBA)

- 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.

This account is comprised of a Main Account, which tracks amounts related to backbone transmission and/or storage activity that is recovered from all customers and a Local Transmission (LT) Subaccount, which tracks amounts related to local transmission activity that is recovered from all customers except Backbone Service-Level end-use customers who do not fund local transmission activities.

(N)  
|  
(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 (Main Account plus LT Subaccount) 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. The balances in the Main Account and LT Subaccount will be trued up in rates. If the total actual capital expenditures incurred are equal to or greater than the 2019-2022 aggregated adopted capital expenditures at the end of the rate case cycle, the adopted revenue requirements recovered from customers will be reallocated between the Main Account and LT subaccount based on the ratio of actual capital expenditures related to the Main Account and the LT Subaccount to total actual capital expenditures. Disposition of the balances in this account will be trued up at the end of the GT&S rate case cycle. Funding returned to, or subsequently recovered from core customers will be through the Core Cost Subaccount of the Core Fixed Cost Account. Funding returned to, or subsequently recovered from noncore customers will be through the LT Subaccount of the Noncore Customer Class Charge Account (if associated with the LT Subaccount) or through the Noncore Subaccount of the NCA (if associated with the main account).

(T)  
|  
(T)  
|  
(T)

- 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, following entries a. and b. will be recorded in the Main Account and LT Subaccount, in order to refund to customers, the revenue requirement associated with unspent capital expenditures. If the aggregated capital expenditures incurred at the end of the GT&S rate case cycle are greater than the adopted amount but either the Main Account or LT Subaccount are underspent, then entries a. and c. will be recorded.

(T)  
(T)  
(T)  
|  
(T)

MAIN ACCOUNT:

(T)

- 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

(T)



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

~~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; (T)

~~c)- A debit or credit entry equal to the reallocated adopted revenue requirement between the Main Account and the LT Subaccount based on the ratio of actual capital expenditures in the Main Account and the LT Subaccount compared to actual total capital expenditures;~~ (N)  
↓ (N)

~~d)e) An entry to transfer amounts to or from another account as authorized by the Commission, and; and~~ (T)

~~e)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.~~ (T)

6. LOCAL TRANSMISSION SUBACCOUNT: (N)

The purpose of the Local Transmission Subaccount is to separately track costs related to PG&E's local transmission system that are associated with the Alternating Current Interference Program to ensure that these amounts are not recovered from/returned to backbone customers.

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. 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) A debit or credit entry equal to the reallocated adopted revenue requirement between the Main Account and the LT Subaccount based on the ratio of actual capital expenditures in the Main Account and the LT Subaccount compared to actual total capital expenditures;

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 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 EY** Sheet 1  
**ROUTINE COMPRESSION AND PROCESSING MEMORANDUM ACCOUNT (RCPMA)**

EY. Routine Compression and Processing Memorandum Account (RCPMA)

- 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.

This account is comprised of a main account, which records backbone transmission and/or storage costs for future recovery from all customers and a Local Transmission Subaccount, which records local transmission costs for future recovery from all customers except Backbone Service-Level end-use customers who do not fund local transmission activities.

(N)  
|  
|  
|  
(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:

Main Account:

(T)

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;~~ 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.

(T)  
  
(N)

6. LOCAL TRANSMISSION SUBACCOUNT:

The purpose of the Local Transmission Subaccount is to separately track costs related to PG&E's local transmission system that are associated with the Routine C&P Program above the aggregate amount adopted.

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 Routine C&P 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
- a)c) 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 EZ
CASINGS PROGRAM BALANCING ACCOUNT (CPBA)

Sheet 1

EZ. Casings Program Balancing Account (CPBA)

- 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.

This account is comprised of a Main Account, which tracks amounts related to backbone transmission and/or storage activity that is recovered from all customers and a Local Transmission (LT) Subaccount, which tracks amounts related to local transmission activity that is recovered from all customers except Backbone Service-Level end-use customers who do not fund local transmission activities.

(N)
(N)

- 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 (Main Account plus LT Subaccount) 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. The balances in the Main Account and LT Subaccount will be trued up in rates. If the total actual capital expenditures incurred are equal to or greater than the 2019-2022 aggregated adopted capital expenditures at the end of the rate case cycle, the adopted revenue requirements recovered from customers will be reallocated between the Main Account and LT subaccount based on the ratio of actual capital expenditures related to the Main Account and the LT Subaccount to total actual capital expenditures. Disposition of the balances in this account will be trued up at the end of the GT&S rate case cycle. Funding returned to, or subsequently recovered from core customers will be through the Core Cost Subaccount of the Core Fixed Cost Account. Funding returned to, or subsequently recovered from noncore customers will be through the LT Subaccount of the Noncore Customer Class Charge Account (if associated with the LT Subaccount) or through the Noncore Subaccount of the NCA (if associated with the main account).

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(T)

- 4. RATES: The CPBA does not have a separate rate component.

- 5. ACCOUNTING PROCEDURE:

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 a, and b, will be recorded in the Main Account and LT Subaccount, in order to refund to customers the revenue requirement associated with unspent capital expenditures. If the aggregated capital expenditures incurred at the end of the GT&S rate case cycle are greater than the adopted amount but either the Main Account or LT Subaccount are underspent, then entries a, and c, will be recorded.

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(T)

MAIN ACCOUNT:

(T)

- 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

(T)

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Vice President, Regulatory Affairs

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

Sheet 1

~~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;

(T)

~~c)- A debit or credit entry equal to the reallocated adopted revenue requirement between the Main Account and the LT Subaccount based on the ratio of actual capital expenditures in the Main Account and the LT Subaccount compared to actual total capital expenditures;~~

(N)

(N)

~~ed)- An entry to transfer amounts to or from another account as authorized by the Commission, and;~~

(T)

~~ee)- 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)

6. LOCAL TRANSMISSION SUBACCOUNT:

(N)

The purpose of the Local Transmission Subaccount is to separately track costs related to PG&E's local transmission system that are associated with the Casings Program to ensure that these amounts are not recovered from/returned to backbone customers.

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. 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) A debit or credit entry equal to the reallocated adopted revenue requirement between the Main Account and the LT Subaccount based on the ratio of actual capital expenditures in the Main Account and the LT Subaccount compared to actual total capital expenditures;

d) An entry to transfer amounts to or from another account as authorized by the Commission; and

a)e) 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 FA  
IN-LINE INSPECTION BALANCING ACCOUNT (ILIBA)**

Sheet 1

FA. In-Line Inspection Balancing Account (ILIBA)

- 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.

This account is comprised of a Main Account, which tracks amounts related to backbone transmission and/or storage activity that is recovered from all customers and a Local Transmission (LT) Subaccount, which tracks amounts related to local transmission activity that is recovered from all customers except Backbone Service-Level end-use customers who do not fund local transmission activities.

(N)  
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(N)

- 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 (Main Account plus LT Subaccount) 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.~~ The balances in the Main Account and LT Subaccount will be trued up in rates. If the total actual capital expenditures incurred are equal to or greater than the 2019-2022 aggregated adopted capital expenditures at the end of the rate case cycle, the adopted revenue requirements recovered from customers will be reallocated between the Main Account and LT subaccount based on the ratio of actual capital expenditures related to the Main Account and the LT Subaccount to total actual capital expenditures. Disposition of the balances in this account will be trued up at the end of the GT&S rate case cycle. Funding returned to, or subsequently recovered from core customers will be through the Core Cost Subaccount of the Core Fixed Cost Account. Funding returned to, or subsequently recovered from noncore customers will be through the LT Subaccount of the Noncore Customer Class Charge Account (if associated with the LT Subaccount) or through the Noncore Subaccount of the NCA (if associated with the main account).

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- 4. RATES: The ILIBA 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 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, ~~following entries~~ entries a. and b. will be recorded in the Main Account and LT Subaccount, in order to refund to customers the revenue requirement associated with unspent capital expenditures. If the aggregated capital expenditures incurred at the end of the GT&S rate case cycle are greater than the adopted amount but either the Main Account or LT Subaccount are underspent, then entries a. and c. will be recorded.

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MAIN ACCOUNT:

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- 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-<sup>(Continued)</sup>



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

Sheet 1

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;

(T)  
(T)

c) A debit or credit entry equal to the reallocated adopted revenue requirement between the Main Account and the LT Subaccount based on the ratio of actual capital expenditures in the Main Account and the LT Subaccount compared to actual total capital expenditures;

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(T)

d)e) An entry to transfer amounts to or from another account as authorized by the Commission, ~~and~~; and

(T)

e)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.

(T)

6. LOCAL TRANSMISSION SUBACCOUNT:

(N)

The purpose of the Local Transmission Subaccount is to separately track costs related to PG&E's local transmission system that are associated with the ILI Upgrade Program to ensure that these amounts are not recovered from/returned to backbone customers.

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. 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) A debit or credit entry equal to the reallocated adopted revenue requirement between the Main Account and the LT Subaccount based on the ratio of actual capital expenditures in the Main Account and the LT Subaccount compared to actual total capital expenditures;

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 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)

(Continued)





**GAS PRELIMINARY STATEMENT PART FB**

Sheet 1

LOCATE AND MARK PROGRAM MEMORANDRUM ACCOUNT (LMMA)

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)

(N)

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**Robert S. Kenney**  
Vice President, Regulatory Affairs

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Resolution



**GAS PRELIMINARY STATEMENT PART J  
NONCORE CUSTOMER CLASS CHARGE ACCOUNT**

Sheet 1

J. NONCORE CUSTOMER CLASS CHARGE ACCOUNT (NCA)

1. PURPOSE: The purpose of the NCA is to record certain noncore costs and revenues from noncore customers. The balance in this account will be incorporated into noncore transportation rates in the next Annual Gas True-up of Balancing Accounts, or as otherwise authorized by the Commission.

Descriptions of the terms and definitions used in this section are found in Preliminary Statement, Part C or in Rule 1. Refer to Section C.3 for the cost allocation factors used to determine the noncore portion of distribution costs recovered in this account.

2. APPLICABILITY: The NCA balance applies to noncore transportation rate schedules and contracts subject to the jurisdiction of the CPUC, except for those schedules and contracts specifically excluded by the CPUC.
3. REVISION: 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 current Cost Allocation Proceeding.
5. RATES: NCA rates are included in the effective rates set forth in each rate schedule (see Preliminary Statement, Part B), as applicable.
6. ACCOUNTING PROCEDURE: The NCA consists of the following subaccounts:

The "Noncore Subaccount" recovers costs and balances allocated on an equal cents per therm basis to all noncore customers.

The "Distribution Subaccount" recovers the noncore distribution portion of the authorized General Rate Case (GRC) base revenue requirement and other costs and balances approved by the Commission. The balance in this subaccount will be allocated to noncore classes in proportion to their allocation of distribution base revenue as adopted in Cost Allocation Proceedings.

The "Local Transmission Subaccount" recovers local transmission costs transferred from other balancing and memorandum accounts approved by the Commission allocated to all noncore customers except Backbone service-level end-use customers.

(N)  
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(N)

The "AB 32 Cost of Implementation Fee Noncore Subaccount" recovers the gas cost portion of the California Air Resources Board's (ARB) AB 32 Cost of Implementation Fee allocated to PG&E's noncore transportation customers.

(Continued)

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**GAS PRELIMINARY STATEMENT PART J**  
**NONCORE CUSTOMER CLASS CHARGE ACCOUNT**

Sheet 4

- 1) a credit entry equal to the revenue from the AB 32 Cost of Implementation Fee rate component;
- 2) a debit or credit entry equal to the gas portion of PG&E's costs to the ARB for the AB32 Cost of Implementation Fee;
- 3) a debit or credit entry, as appropriate, to record the transfer of amounts from other accounts to this subaccount for recovery in rates, upon approval by the CPUC;
- 4) an entry equal to interest on the average of the balance in the account at the beginning of the month and the balance in the account after entries F.6.d.1 through F.6.d.2 are made, at a rate equal to one-twelfth the interest rate of the 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	Redwood Coast Energy Authority
Alcantar & Kahl LLP	Ellison Schneider & Harris LLP	Regulatory & Cogeneration Service, Inc.
Alta Power Group, LLC	Energy Management Service	SCD Energy Solutions
Anderson & Poole	Engineers and Scientists of California	
Atlas ReFuel	GenOn Energy, Inc.	SCE
BART	Goodin, MacBride, Squeri, Schlotz & Ritchie	SDG&E and SoCalGas
Barkovich & Yap, Inc.	Green Power Institute	SPURR
California Cotton Ginners & Growers Assn	Hanna & Morton	San Francisco Water Power and Sewer
California Energy Commission	ICF	Seattle City Light
California Public Utilities Commission	IGS Energy	Sempra Utilities
California State Association of Counties	International Power Technology	Southern California Edison Company
Calpine	Intestate Gas Services, Inc.	Southern California Gas Company
Cameron-Daniel, P.C.	Kelly Group	Spark Energy
Casner, Steve	Ken Bohn Consulting	Sun Light & Power
Cenergy Power	Keyes & Fox LLP	Sunshine Design
Center for Biological Diversity	Leviton Manufacturing Co., Inc.	Tecogen, Inc.
Chevron Pipeline and Power	Los Angeles County Integrated	TerraVerde Renewable Partners
City of Palo Alto	Waste Management Task Force	Tiger Natural Gas, Inc.
City of San Jose	MRW & Associates	TransCanada
Clean Power Research	Manatt Phelps Phillips	Troutman Sanders LLP
Coast Economic Consulting	Marin Energy Authority	Utility Cost Management
Commercial Energy	McKenzie & Associates	Utility Power Solutions
Crossborder Energy	Modesto Irrigation District	Water and Energy Consulting Wellhead
Crown Road Energy, LLC	NLine Energy, Inc.	Electric Company
Davis Wright Tremaine LLP	NRG Solar	Western Manufactured Housing
Day Carter Murphy	Office of Ratepayer Advocates	Communities Association (WMA)
Dept of General Services	OnGrid Solar	Yep Energy
Don Pickett & Associates, Inc.	Pacific Gas and Electric Company	
Douglass & Liddell	Peninsula Clean Energy	