

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



Pacific Gas & Electric Company
ELC (Corp ID 39)
Status of Advice Letter 4377G/6076E
As of March 5, 2021

Subject: Implement Tariff Changes in Compliance with the 2020 General Rate Case (GRC)
Decision (D.) 20-12-005

Division Assigned: Energy

Date Filed: 02-05-2021

Date to Calendar: 02-10-2021

Authorizing Documents: D2012005

Disposition:	Accepted
Effective Date:	01-01-2020

Resolution Required: No

Resolution Number: None

Commission Meeting Date: None

CPUC Contact Information:

edtariffunit@cpuc.ca.gov

AL Certificate Contact Information:

Kimberly Loo

415-973-4587

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- Disposition of Filing (Accepted, Rejected, Withdrawn, etc.)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



Erik Jacobson
Director
Regulatory Relations

Pacific Gas and Electric Company
77 Beale St., Mail Code B13U
P.O. Box 770000
San Francisco, CA 94177

Fax: 415-973-3582

February 5, 2021

Advice 4377-G/6076-E

(Pacific Gas and Electric Company ID U 39 M)

Public Utilities Commission of the State of California

Subject: Implement Tariff Changes in Compliance with the 2020 General Rate Case (GRC) Decision (D.) 20-12-005

Purpose

Pacific Gas and Electric Company (PG&E) submits this Tier 1 advice letter to clarify certain balancing account mechanics contained in Electric Preliminary Statement Part IO, Wildfire Mitigation Balancing Account - Electric; Gas Preliminary Statement Part FL, Wildfire Mitigation Balancing Account - Gas; and Electric Preliminary Statement Part DZ, Department of Energy Litigation Balancing Account. Preliminary Statements Part IO and FL were recently established in Advice Letter (AL) 4344-G/6032-E in accordance with Ordering Paragraph (OP) 3 of Decision (D.) 20-12-005 in PG&E's 2020 General Rate Case (Decision). Preliminary Statement Part DZ is being updated to reflect updated allocations as provided in D.20-12-005. The affected tariff sheets are provided in Attachment 1.

Background

On December 13, 2018, PG&E filed its 2020 General Rate Case (GRC) application requesting the Commission authorize its 2020 GRC revenue requirements for the period 2020-2022. PG&E's application requested the test year 2020 revenue requirement go into effect on January 1, 2020. On February 7, 2019, PG&E filed a motion requesting the Commission issue a decision authorizing PG&E's test-year (TY) 2020 GRC revenue requirement to be effective January 1, 2020, in the event a final decision is issued after this date. On November 7, 2019, the Commission approved D.19-11-004 authorizing PG&E's TY 2020 GRC revenue requirement to be effective January 1, 2020.

On December 20, 2019, PG&E submitted to the California Public Utilities Commission (CPUC) a multi-party settlement agreement. On December 11, 2020, the CPUC issued D.20-12-005 in PG&E's 2020 GRC, approving most aspects of the Settlement Agreement.

Ordering Paragraph (OP) 3 of the Decision states: Within 20 days from the effective date of this Order, Pacific Gas and Electric Company (PG&E) shall file a Tier 1 advice letter with revised tariff sheets to implement the revenue requirement authorized in Ordering Paragraph 2.

On December 22, 2020, in compliance with D.20-12-005, Ordering Paragraph 3 PG&E submitted AL 4344-G/6032-E to the Commission as a Tier 1 advice letter which is effective on filing. Energy Division Director Ed Randolph approved AL 4344-G/6032-E on January 21, 2021.

Tariff Revisions

Electric Preliminary Statement Part IO and Gas Preliminary Statement Part FL – Wildfire Mitigation Balancing Account

PG&E established the WMBA in AL 4344-G/6032-E. PG&E is proposing modifications to Electric Preliminary Statement Part IO and Gas Preliminary Statement Part FL to clarify that the expense and capital revenue requirements are tracked and recorded separately in accordance with the terms of the 2020 GRC Settlement Agreement.¹

Electric Preliminary Statement Part DZ – Department of Energy Litigation Balancing Account

PG&E proposes to modify the claims proceeds allocated to Utility Generation (PABA) and Nuclear Decommissioning (NDAM) as follows:

Claims Proceeds received are allocated as 76.21% to Utility Generation and 23.79% to Nuclear Decommissioning pursuant to Decision 20-12-005.²

PG&E inadvertently carried forward the amounts originally adopted in D.14-08-032.

¹ Settlement Agreement, Section 2.3.2.2.

² The allocation to PABA is based on Section 2.4.2.3 of the 2020 GRC Settlement Agreement and the allocation to NDAM is based on Exhibit (PG&E-5), Chapter 3, Table 3-5.

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 February 25, 2021, which is 20 days after the date of this submittal. Protests must be submitted to:

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

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

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

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

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

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

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

Effective Date

Pursuant to General Order (GO) 96-B, Rule 5.1, and OP 3 of D.20-12-005 this advice letter is submitted with a Tier 1 designation. PG&E requests that this Tier 1 advice submittal become effective on January 1, 2020.

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.18-12-009. Address changes to the General Order 96-B service list should be directed to PG&E at email address PGETariffs@pge.com. For changes to any other service list, please contact the Commission's Process Office at (415) 703-2021 or at Process_Office@cpuc.ca.gov. Send all electronic approvals to PGETariffs@pge.com. Advice letter submittals can also be accessed electronically at: <http://www.pge.com/tariffs/>.

/S/

Erik Jacobson
Director, Regulatory Relations

Attachments

cc: Service List A.18-12-009.



ADVICE LETTER SUMMARY

ENERGY UTILITY



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

Company name/CPUC Utility No.: Pacific Gas and Electric Company (ID U39M)

Utility type:

☒ ELC ☒ GAS ☐ WATER
☐ PLC ☐ HEAT

Contact Person: Kimberly Loo

Phone #: (415)973-4587

E-mail: PGETariffs@pge.com

E-mail Disposition Notice to: KELM@pge.com

EXPLANATION OF UTILITY TYPE

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

(Date Submitted / Received Stamp by CPUC)

Advice Letter (AL) #: 4377-G/6076-E

Tier Designation: 1

Subject of AL: Implement Tariff Changes in Compliance with the 2020 General Rate Case (GRC) Decision (D.)
20-12-005

Keywords (choose from CPUC listing): Compliance, General Rate Case

AL Type: ☐ Monthly ☐ Quarterly ☐ Annual ☒ One-Time ☐ Other:

If AL submitted in compliance with a Commission order, indicate relevant Decision/Resolution #: D.20-12-005

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: 1/1/20

No. of tariff sheets: 13

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

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

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

Tariff schedules affected: See Attachment 1

Service affected and changes proposed¹: N/A

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

¹Discuss in AL if more space is needed.

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

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

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

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

Clear Form

Cal P.U.C. Sheet No.	Title of Sheet	Cancelling Cal P.U.C. Sheet No.
36909-G	GAS PRELIMINARY STATEMENT PART FL WILDFIRE MITIGATION BALANCING ACCOUNT (WMBA-G) Sheet 1	36656-G
36910-G	GAS PRELIMINARY STATEMENT PART FL WILDFIRE MITIGATION BALANCING ACCOUNT (WMBA-G) Sheet 2	36657-G
36911-G	GAS PRELIMINARY STATEMENT PART FL WILDFIRE MITIGATION BALANCING ACCOUNT (WMBA-G) Sheet 3	36658-G
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36913-G	GAS TABLE OF CONTENTS Sheet 6	36819-G
36914-G	GAS TABLE OF CONTENTS Sheet 7	36826-G



GAS PRELIMINARY STATEMENT PART FL
WILDFIRE MITIGATION BALANCING ACCOUNT (WMBA-G)

Sheet 1

FL. Wildfire Mitigation Balancing Account - Gas (WMBA-G)

1. PURPOSE: The purpose of the Wildfire Mitigation Balancing Account - Gas (WMBA-G) is to track actual expenses and capital expenditures against adopted amounts and to record associated expenses and capital revenue requirements for fire risk mitigation work, allocated to the gas distribution and GT&S functions. These costs include, but are not limited to, expenses and the revenue requirements associated with capital expenditures for: advanced system hardening and resiliency; expanded automation and protection; improved wildfire detection; and enhanced operational practices including work related to public safety power shutoff (PSPS) events. Costs recorded to the WMBA-G do not include costs recovered through the Catastrophic Event Memorandum Account (CEMA), the Fire Risk Mitigation Memorandum Account (FRMMA) or the Wildfire Mitigation Plan Memorandum Account (WMPMA). (T)

The WMBA-G is a two-way balancing account, with a reasonableness review requirement for spending above 115 percent of expense and capital expenditures adopted amounts (reasonableness threshold). Any such amounts are tracked separately for subsequent review and approval by the Commission. (T)

This account is comprised of three types of subaccounts: (T)

The Gas Distribution Subaccounts (one expense and one capital) track actual expenses and the capital revenue requirement associated with actual capital expenditures incurred up to 115% of the expense and capital expenditures adopted amounts as allocated to the gas distribution function. Undercollections in these subaccounts will be determined annually through the Core Fixed Cost Account (CFCA) and the Noncore Customer Class Charge Account (NCA) in the Annual Gas True-Up (AGT), or through another Tier 2 advice letter as authorized by the Commission. Any overcollections will be returned to customers through a regularly scheduled AGT or other rate change advice letter at the end of the rate case cycle, or as otherwise authorized by the Commission. (T)

The GT&S Subaccounts (one expense and one capital) track actual expenses and the capital revenue requirement associated with actual capital expenditures incurred up to 115% of the expense and capital expenditures adopted amounts as allocated to the gas transmission and storage (GT&S) function. Undercollections in these subaccounts will be determined annually through the CFCA and the NCA in the AGT, or through another Tier 2 advice letter, as authorized by the Commission. Any overcollections will be returned to customers through a regularly scheduled AGT or other rate change advice letter at the end of the rate case cycle, or as otherwise authorized by the Commission. (T)

The Reasonableness Review Subaccount: PG&E will track actual expenses compared to adopted expenses and will track actual capital expenditures compared to adopted capital expenditures for the reasonableness review requirement. To the extent that actual expenses or actual capital expenditures exceed 115% of the respective adopted amounts, the Reasonableness Review Subaccount will track the associated gas distribution and GT&S revenue requirements. PG&E will file an application seeking review and approval of any amounts in the Reasonableness Review Subaccount. Upon approval, the amounts recorded to this subaccount will be transferred to the CFCA and the NCA. (T)

(Continued)

Advice 4377-G
Decision D.20-12-005

Issued by
Robert S. Kenney
Vice President, Regulatory Affairs

Submitted
Effective
Resolution

February 5, 2021
January 1, 2020



GAS PRELIMINARY STATEMENT PART FL
WILDFIRE MITIGATION BALANCING ACCOUNT (WMBA-G)

Sheet 2

FL. Wildfire Mitigation Balancing Account - Gas (WMBA-G) (Cont'd)

2. **APPLICABILITY:** The WMBA-G applies to all customer classes, except for those schedules or contracts specifically excluded by the Commission.
3. **REVISION DATE:** Disposition of balances in the subaccounts are included in the above descriptions of the subaccounts.
4. **RATES:** The WMBA-G does not have a rate component.
5. **ACCOUNTING PROCEDURE:** The following entries will be made at the end of each month, or as applicable, excluding an allowance for Revenue Fees and Uncollectible (RF&U) accounts expense:

GAS DISTRIBUTION SUBACCOUNTS: Entry b) applies only to the expense subaccount and (T)
entry c) applies only to the capital subaccount (T)

- a) A credit or debit entry equal to one-twelfth of the adopted revenue requirement allocated to the gas distribution function; (T)
- b) A debit entry equal to the actual expenses incurred allocated to the gas distribution function;
- c) A debit or credit entry equal to the capital revenue requirement associated with the actual capital additions incurred allocated to the gas distribution function. Capital-related revenue requirements include depreciation expense, the return on investment, federal and state income taxes, and property taxes associated with the costs of installed equipment;
- d) If actual amounts (expenses or capital expenditures) exceed 115 percent of the respective adopted amounts, a credit entry to transfer the revenue requirement associated with the excess to the Reasonableness Review Subaccount; (T)
(T)
- e) An entry to record the transfer of amounts to or from other accounts as approved by the Commission, and
- f) 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.

(Continued)

Advice 4377-G
Decision D.20-12-005

Issued by
Robert S. Kenney
Vice President, Regulatory Affairs

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Effective
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January 1, 2020



GAS PRELIMINARY STATEMENT PART FL
WILDFIRE MITIGATION BALANCING ACCOUNT (WMBA-G)

Sheet 3

FL. Wildfire Mitigation Balancing Account - Gas (WMBA-G) (Cont'd)

5. ACCOUNTING PROCEDURE (Cont'd):

GT&S SUBACCOUNTS: Entry b) applies only to the expense subaccount and entry c) applies only to the capital subaccount: (T)
(T)

- a) A credit or debit entry equal to one-twelfth of the adopted revenue requirement allocated to the GT&S function; (T)
- b) A debit entry equal to the actual expenses incurred allocated to the GT&S function;
- c) A debit or credit entry equal to the capital revenue requirement associated with the actual capital additions incurred allocated to the GT&S function. Capital-related revenue requirements include depreciation expense, the return on investment, federal and state income taxes, and property taxes associated with the costs of installed equipment;
- d) If actual amounts (expenses or capital expenditures) exceed 115 percent of the respective adopted amount, a credit entry to transfer the revenue requirement associated with the excess to the Reasonableness Review Subaccount; (T)
|
(T)
- e) An entry to record the transfer of amounts to or from other accounts as approved by the Commission; and
- f) 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.

REASONABLENESS REVIEW SUBACCOUNT:

- a) A debit entry equal to amounts transferred from the gas distribution or GT&S subaccounts;
- 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.



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Advice 4377-G
Decision D.20-12-005

Issued by
Robert S. Kenney
Vice President, Regulatory Affairs

Submitted
Effective
Resolution

February 5, 2021
January 1, 2020



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Advice	4377-G	Issued by	Submitted	February 5, 2021
Decision	D.20-12-005	Robert S. Kenney	Effective	January 1, 2020
		Vice President, Regulatory Affairs	Resolution	

Cal P.U.C. Sheet No.	Title of Sheet	Cancelling Cal P.U.C. Sheet No.
48720-E	ELECTRIC PRELIMINARY STATEMENT PART DZ DEPARTMENT OF ENERGY LITIGATION BALANCING ACCOUNT Sheet 1	45889-E
48721-E	ELECTRIC PRELIMINARY STATEMENT PART IO WILDFIRE MITIGATION BALANCING ACCOUNT - WMBA-E Sheet 1	48059-E
48722-E	ELECTRIC PRELIMINARY STATEMENT PART IO WILDFIRE MITIGATION BALANCING ACCOUNT - WMBA-E Sheet 2	48060-E
48723-E	ELECTRIC PRELIMINARY STATEMENT PART IO WILDFIRE MITIGATION BALANCING ACCOUNT - WMBA-E Sheet 3	48061-E
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ELECTRIC PRELIMINARY STATEMENT PART DZ
DEPARTMENT OF ENERGY LITIGATION BALANCING ACCOUNT

Sheet 1

DZ. DEPARTMENT OF ENERGY LITIGATION BALANCING ACCOUNT (DOELBA)

1. **PURPOSE:** The purpose of the DOELBA is to track, record and provide for the crediting to customers of any proceeds, net of costs, from PG&E's lawsuit against the Department of Energy (DOE) filed in the Federal Court of Claims on January 22, 2004, regarding the DOE's breach of spent fuel contracts and any additional claims for reimbursement that PG&E may have against DOE arising out of or related to spent fuel contracts. This account ensures the proper crediting and allocation of proceeds and costs for the benefit of customers as determined by the Commission between the Diablo Canyon and Humboldt Bay nuclear power plants. The DOELBA will expire after litigation is completed, proceeds have been received, and the Commission has authorized disposition of the balance.
2. **APPLICABILITY:** The DOELBA balances shall be credited to rates upon successful resolution of the DOE litigation and collection and receipt of proceeds. If PG&E's efforts in the DOE litigation are unsuccessful, the costs recorded to the DOELBA shall be recovered in rates at the time the litigation is completed.
3. **REVISION DATE:** Disposition of the balance in the account shall be determined by a Commission decision.
4. **DOELBA RATES:** This account does not have a rate component.
5. **ACCOUNTING PROCEDURES:** The DOELBA has two sub-accounts:

Utility Generation Sub-account

The Utility Generation sub-account records DOE litigation proceeds and incremental litigation costs allocated to generation customers. The balance in this sub-account will be transferred to the Portfolio Allocation Balancing Account (PABA).

Nuclear Decommissioning Sub-account

The Nuclear Decommissioning sub-account records DOE litigation proceeds and incremental litigation costs allocated to nuclear decommissioning customers. The balance in this sub-account will be transferred to the Nuclear Decommissioning Adjustment Mechanism (NDAM).

DOE Litigation and Claims Proceeds: Claims Proceeds received are allocated as 76.21% to Utility Generation and 23.79% to Nuclear Decommissioning pursuant to Decision 20-12-005. (T)
(T)

DOE Incremental Litigation Costs: These are costs incurred or paid by PG&E on or after January 22, 2004, in connection with the DOE litigation. Incremental litigation costs shall include the costs PG&E incurs for outside counsel, expert witnesses, document and discovery services, and other charges to PG&E specifically associated with work done by outside counsel for PG&E on PG&E's lawsuit against DOE filed in the Federal Court of Claims on January 22, 2004. The costs of PG&E's Law Department directing the litigation shall not be recorded in the DOE Costs Sub-Account. Costs associated with the utility generation are allocated to PABA customers, and costs associated with the nuclear decommissioning are allocated to NDAM customers.

(Continued)

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ELECTRIC PRELIMINARY STATEMENT PART IO
WILDFIRE MITIGATION BALANCING ACCOUNT - WMBA-E

Sheet 1

IO. Wildfire Mitigation Balancing Account - Electric (WMBA-E)

1. **PURPOSE:** The purpose of the Wildfire Mitigation Balancing Account - Electric (WMBA-E) is to track actual expenses and capital expenditures against adopted amounts and to record associated expenses and capital revenue requirements for fire risk mitigation work, allocated to the electric distribution and generation functions. These costs include, but are not limited to, expenses and the revenue requirements associated with capital expenditures for: advanced system hardening and resiliency; expanded automation and protection; improved wildfire detection; and enhanced operational practices including work related to public safety power shutoff (PSPS) events. Costs recorded to the WMBA-E do not include costs recovered through the Catastrophic Event Memorandum Account (CEMA), the Fire Risk Mitigation Memorandum Account (FRMMA) or the Wildfire Mitigation Plan Memorandum Account (WMPMA). (T)

The WMBA is a two-way balancing account, with a reasonableness review requirement for spending above 115 percent of expense and capital expenditure adopted amounts (reasonableness threshold). Any such amounts are tracked separately for subsequent review and approval by the Commission. (T)

This account is comprised of three types of subaccounts: (T)

The Electric Distribution Subaccounts (one expense and one capital) track actual expenses and the capital revenue requirement associated with actual capital expenditures incurred up to 115 percent of the expense and capital expenditures adopted amounts as allocated to the electric distribution function. Undercollections in these subaccounts will be determined annually through the Distribution Revenue Adjustment Mechanism (DRAM) in the Annual Electric True-Up (AET), or through another Tier 2 advice letter as authorized by the Commission. Any overcollections will be returned to customers through a regularly scheduled AET or other rate change advice letter at the end of the rate case cycle, or as otherwise authorized by the Commission. (T)

The Generation Subaccounts (one expense and one capital) track actual expenses and the capital revenue requirement associated with actual capital expenditures incurred up to 115 percent of the expense and capital expenditures adopted amounts as allocated to the generation function. Undercollections in these subaccounts will be determined annually through the Portfolio Allocation Balancing Account (PABA) in the AET, or through another Tier 2 advice letter as authorized by the Commission. Any overcollections will be returned to customers through a regularly scheduled AET or other rate change advice letter at the end of the rate case cycle, or as otherwise authorized by the Commission. (T)

The Reasonableness Review Subaccount: PG&E will track actual expenses compared to adopted expenses and will track actual capital expenditures compared to the adopted capital expenditures for the reasonableness review requirement. To the extent that actual expenses or the actual capital expenditures exceed 115% of the respective adopted amounts, the Reasonableness Review Subaccount will track the associated electric distribution and generation revenue requirements. PG&E will file an application seeking review and approval of any amounts in the Reasonableness Review Subaccount. Upon approval, the amounts recorded to this subaccount will be transferred to the DRAM and PABA, respectively. (T)

(Continued)

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U 39

**Pacific Gas and
Electric Company®**

San Francisco, California

Revised
Cancelling OriginalCal. P.U.C. Sheet No. 48722-E
Cal. P.U.C. Sheet No. 48060-E**ELECTRIC PRELIMINARY STATEMENT PART IO**
WILDFIRE MITIGATION BALANCING ACCOUNT - WMBA-E

Sheet 2

IO. Wildfire Mitigation Balancing Account - Electric (WMBA-E) (Cont'd)

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

3. **REVISION DATE:** Disposition of balances in the subaccounts are included in the above descriptions of the subaccounts.

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

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

ELECTRIC DISTRIBUTION SUBACCOUNTS: Entry b) applies only to the expense (T)
subaccount and entry c) applies only to the capital subaccount (T)

a) A credit or debit entry equal to one-twelfth of the adopted revenue requirement allocated to the electric distribution function; (T)

b) A debit entry equal to the actual expenses incurred allocated to the electric distribution function;

c) A debit or credit entry equal to the capital revenue requirement associated with the actual capital additions incurred allocated to the electric distribution function. Capital-related revenue requirements include depreciation expense, the return on investment, federal and state income taxes, and property taxes associated with the costs of installed equipment;

d) If actual amounts (expenses or capital expenditures) exceed 115 percent of the respective adopted amounts, a credit entry to transfer the revenue requirement associated with the excess to the Reasonableness Review Subaccount; (T)
(T)

e) An entry to record the transfer of amounts to or from other accounts as approved by the Commission; and

f) 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.

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ELECTRIC PRELIMINARY STATEMENT PART IO
WILDFIRE MITIGATION BALANCING ACCOUNT - WMBA-E

Sheet 3

IO. Wildfire Mitigation Balancing Account - Electric (WMBA-E) (Cont'd)

5. ACCOUNTING PROCEDURE (Cont'd):

GENERATION SUBACCOUNT: Entry b) applies only to the expense subaccount and entry (T)
c) applies only to the capital subaccount (T)

- a) A credit or debit entry equal to one-twelfth of the adopted revenue requirement allocated to the generation function; (T)
- b) A debit entry equal to the actual expenses incurred allocated to the generation function;
- c) A debit or credit entry equal to the capital revenue requirement associated with the actual capital additions incurred allocated to the generation function. Capital-related revenue requirements include depreciation expense, the return on investment, federal and state income taxes, and property taxes associated with the costs of installed equipment;
- d) If actual amounts (expenses or capital expenditures) exceed 115 percent of the respective adopted amounts, a credit entry to transfer the revenue requirement associated with the excess to the Reasonableness Review Subaccount; (T)
(T)
- e) An entry to record the transfer of amounts to or from other accounts as approved by the Commission; and
- f) 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.

REASONABLENESS REVIEW SUBACCOUNT:

- a) A debit entry equal to amounts transferred from the electric distribution or generation subaccounts;
- 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.



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(T)

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Attachment 2

Redline Tariff Revisions



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GAS PRELIMINARY STATEMENT PART FL
WILDFIRE MITIGATION BALANCING ACCOUNT (WMBA-G)

Sheet 1

FL. Wildfire Mitigation Balancing Account - Gas (WMBA-G)

1. PURPOSE: The purpose of the Wildfire Mitigation Balancing Account - Gas (WMBA-G) is to track ~~and record~~ actual expenses and capital ~~expenditures against adopted amounts and to record associated expenses and capital~~ revenue requirements ~~compared to the total adopted amounts~~ for fire risk mitigation work, allocated to the gas distribution and GT&S functions. These costs include, but are not limited to, expenses and the revenue requirements associated with capital expenditures for: advanced system hardening and resiliency; expanded automation and protection; improved wildfire detection; and enhanced operational practices including work related to public safety power shutoff (PSPS) events. Costs recorded to the WMBA-G do not include costs recovered through the Catastrophic Event Memorandum Account (CEMA), the Fire Risk Mitigation Memorandum Account (FRMMA) or the Wildfire Mitigation Plan Memorandum Account (WMPMA).

The WMBA-G is a two-way balancing account, with a reasonableness review requirement for spending above 115 percent of ~~expense and capital expenditures~~ adopted amounts (reasonableness threshold). Any such amounts are tracked separately for subsequent review and approval by the Commission.

This account is comprised of three ~~types of~~ subaccounts:

The Gas Distribution Subaccounts ~~(one expense and one capital)~~ tracks actual expenses and the capital revenue requirement associated with actual capital ~~expenditures additions~~ incurred ~~up to 115% of the expense and capital expenditures adopted amounts compared to the adopted revenue requirement for amounts as~~ allocated to the gas distribution function. Undercollections in the ~~eseis~~ subaccounts will be determined annually through the Core Fixed Cost Account (CFCA) and the Noncore Customer Class Charge Account (NCA) in the Annual Gas True-Up (AGT), or through another Tier 2 advice letter as authorized by the Commission. Any overcollections will be returned to customers through a regularly scheduled AGT or other rate change advice letter at the end of the rate case cycle, or as otherwise authorized by the Commission.

The GT&S Subaccounts ~~(one expense and one capital)~~ tracks actual expenses and the capital revenue requirement associated with actual capital ~~expenditures additions~~ incurred ~~up to 115% of the expense and capital expenditures adopted amounts compared to the adopted revenue requirement for amounts as~~ allocated to the gas transmission and storage (GT&S) function. Undercollections in the ~~eseis~~ subaccounts will be determined annually through the CFCA and the NCA in the AGT, or through another Tier 2 advice letter, as authorized by the Commission. Any overcollections will be returned to customers through a regularly scheduled AGT or other rate change advice letter at the end of the rate case cycle, or as otherwise authorized by the Commission.

The Reasonableness Review Subaccount: ~~PG&E will track actual expenses compared to adopted expenses and will track actual capital expenditures compared to adopted capital expenditures for the reasonableness review requirement.~~ To the extent that actual expenses ~~and the capital revenue requirement associated with or~~ actual capital ~~additions expenditures~~ exceeds 115% of the ~~respective total adopted WMBA amounts, revenue requirement,~~ the Reasonableness Review Subaccount will track the ~~associated~~ gas distribution and GT&S ~~revenue requirements portion of the difference.~~ PG&E will file an application seeking review and approval of any amounts in the Reasonableness Review Subaccount. Upon approval, (Continued)

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**Pacific Gas and
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San Francisco, California

Original

Cal. P.U.C. Sheet No.

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GAS PRELIMINARY STATEMENT PART FL
WILDFIRE MITIGATION BALANCING ACCOUNT (WMBA-G)

Sheet 1

the amounts recorded to this subaccount will be transferred to the CFCA and the NCA.

(Continued)

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GAS PRELIMINARY STATEMENT PART FL
WILDFIRE MITIGATION BALANCING ACCOUNT (WMBA-G)

Sheet 2

FL. Wildfire Mitigation Balancing Account - Gas (WMBA-G) (Cont'd)

2. **APPLICABILITY:** The WMBA-G applies to all customer classes, except for those schedules or contracts specifically excluded by the Commission.
3. **REVISION DATE:** Disposition of balances in the subaccounts are included in the above descriptions of the subaccounts.
4. **RATES:** The WMBA-G does not have a rate component.
5. **ACCOUNTING PROCEDURE:** The following entries will be made at the end of each month, or as applicable, excluding an allowance for Revenue Fees and Uncollectible (RF&U) accounts expense:

GAS DISTRIBUTION SUBACCOUNTS: Entry b) applies only to the expense subaccount and entry c) applies only to the capital subaccount

- a) A credit or debit entry equal to one-twelfth of the ~~total~~ adopted revenue requirement allocated to the gas distribution function;
- b) A debit entry equal to the actual expenses incurred allocated to the gas distribution function;
- c) A debit or credit entry equal to the capital revenue requirement associated with the actual capital additions incurred allocated to the gas distribution function. Capital-related revenue requirements include depreciation expense, the return on investment, federal and state income taxes, and property taxes associated with the costs of installed equipment;
- d) If actual amounts (expenses or capital expenditures) exceed 115 percent of the respective adopted amounts~~the sum of total actual expenses and the capital revenue requirement associated with actual capital additions incurred exceeds 115 percent of the total adopted revenue requirement~~, a credit entry to transfer the revenue requirement associated with the excess to the Reasonableness Review Subaccount;
- e) An entry to record the transfer of amounts to or from other accounts as approved by the Commission, and
- f) 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.

(Continued)

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GAS PRELIMINARY STATEMENT PART FL
WILDFIRE MITIGATION BALANCING ACCOUNT (WMBA-G)

Sheet 3

FL. Wildfire Mitigation Balancing Account - Gas (WMBA-G) (Cont'd)

5. ACCOUNTING PROCEDURE (Cont'd):

GT&S SUBACCOUNTS: Entry b) applies only to the expense subaccount and entry c) applies only to the capital subaccount:

- a) A credit or debit entry equal to one-twelfth of the ~~total~~ adopted revenue requirement allocated to the GT&S function;
- b) A debit entry equal to the actual expenses incurred allocated to the GT&S function;
- c) A debit or credit entry equal to the capital revenue requirement associated with the actual capital additions incurred allocated to the GT&S function. Capital-related revenue requirements include depreciation expense, the return on investment, federal and state income taxes, and property taxes associated with the costs of installed equipment;
- d) If actual amounts (expenses or capital expenditures) exceed 115 percent of the respective adopted amount the sum of total actual expenses and the capital revenue requirement associated with actual capital additions incurred exceeds 115 percent of the total adopted revenue requirement, a credit entry to transfer the revenue requirement associated with the excess to the Reasonableness Review Subaccount;
- e) An entry to record the transfer of amounts to or from other accounts as approved by the Commission; and
- f) 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.

REASONABLENESS REVIEW SUBACCOUNT:

- a) A debit entry equal to amounts transferred from the gas distribution or GT&S subaccounts;
- 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.



ELECTRIC PRELIMINARY STATEMENT PART DZ
DEPARTMENT OF ENERGY LITIGATION BALANCING ACCOUNT

Sheet 1

DZ. DEPARTMENT OF ENERGY LITIGATION BALANCING ACCOUNT (DOELBA)

1. **PURPOSE:** The purpose of the DOELBA is to track, record and provide for the crediting to customers of any proceeds, net of costs, from PG&E's lawsuit against the Department of Energy (DOE) filed in the Federal Court of Claims on January 22, 2004, regarding the DOE's breach of spent fuel contracts and any additional claims for reimbursement that PG&E may have against DOE arising out of or related to spent fuel contracts. This account ensures the proper crediting and allocation of proceeds and costs for the benefit of customers as determined by the Commission between the Diablo Canyon and Humboldt Bay nuclear power plants. The DOELBA will expire after litigation is completed, proceeds have been received, and the Commission has authorized disposition of the balance.
2. **APPLICABILITY:** The DOELBA balances shall be credited to rates upon successful resolution of the DOE litigation and collection and receipt of proceeds. If PG&E's efforts in the DOE litigation are unsuccessful, the costs recorded to the DOELBA shall be recovered in rates at the time the litigation is completed.
3. **REVISION DATE:** Disposition of the balance in the account shall be determined by a Commission decision.
4. **DOELBA RATES:** This account does not have a rate component.
5. **ACCOUNTING PROCEDURES:** The DOELBA has two sub-accounts:

Utility Generation Sub-account

The Utility Generation sub-account records DOE litigation proceeds and incremental litigation costs allocated to generation customers. The balance in this sub-account will be transferred to the Portfolio Allocation Balancing Account (PABA) .

Nuclear Decommissioning Sub-account

The Nuclear Decommissioning sub-account records DOE litigation proceeds and incremental litigation costs allocated to nuclear decommissioning customers. The balance in this sub-account will be transferred to the Nuclear Decommissioning Adjustment Mechanism (NDAM).

DOE Litigation and Claims Proceeds: Claims Proceeds received are allocated as ~~7276.21%~~ to Utility Generation and ~~2823.79%~~ to Nuclear Decommissioning pursuant to Decision ~~14-08-03220-12-005~~.

DOE Incremental Litigation Costs: These are costs incurred or paid by PG&E on or after January 22, 2004, in connection with the DOE litigation. Incremental litigation costs shall include the costs PG&E incurs for outside counsel, expert witnesses, document and discovery services, and other charges to PG&E specifically associated with work done by outside counsel for PG&E on PG&E's lawsuit against DOE filed in the Federal Court of Claims on January 22, 2004. The costs of PG&E's Law Department directing the litigation shall not be recorded in the DOE Costs Sub-Account. Costs associated with the utility generation are allocated to PABA customers, and costs associated with the nuclear decommissioning are allocated to NDAM customers.

(Continued)

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ELECTRIC PRELIMINARY STATEMENT PART IO
WILDFIRE MITIGATION BALANCING ACCOUNT - WMBA-E

Sheet 1

IO. Wildfire Mitigation Balancing Account - Electric (WMBA-E)

1. **PURPOSE:** The purpose of the Wildfire Mitigation Balancing Account - Electric (WMBA-E) is to track ~~and record~~ actual expenses and capital expenditures against adopted amounts and to record associated expenses and capital revenue requirements ~~compared to the total adopted amounts~~ for fire risk mitigation work, allocated to the electric distribution and generation functions. These costs include, but are not limited to, expenses and the revenue requirements associated with capital expenditures for: advanced system hardening and resiliency; expanded automation and protection; improved wildfire detection; and enhanced operational practices including work related to public safety power shutoff (PSPS) events. Costs recorded to the WMBA-E do not include costs recovered through the Catastrophic Event Memorandum Account (CEMA), the Fire Risk Mitigation Memorandum Account (FRMMA) or the Wildfire Mitigation Plan Memorandum Account (WMPMA).

The WMBA is a two-way balancing account, with a reasonableness review requirement for spending above 115 percent of expense and capital expenditure adopted amounts (reasonableness threshold). Any such amounts are tracked separately for subsequent review and approval by the Commission.

This account is comprised of three types of subaccounts:

The Electric Distribution Subaccounts (one expense and one capital) tracks actual expenses and the capital revenue requirement associated with actual capital ~~additions-expenditures~~ incurred up to 115 percent of the expense and capital expenditures adopted amounts compared to the adopted revenue requirement for amounts as allocated to the electric distribution function. Undercollections in the eseis subaccounts will be determined annually through the Distribution Revenue Adjustment Mechanism (DRAM) in the Annual Electric True-Up (AET), or through another Tier 2 advice letter as authorized by the Commission. Any overcollections will be returned to customers through a regularly scheduled AET or other rate change advice letter at the end of the rate case cycle, or as otherwise authorized by the Commission.

The Generation Subaccounts (one expense and one capital) tracks actual expenses and the capital revenue requirement associated with actual capital ~~additions-expenditures~~ incurred up to 115 percent of the expense and capital expenditures adopted amounts compared to the total adopted revenue requirement for amounts as allocated to the generation function. Undercollections in the eseis subaccounts will be determined annually through the Portfolio Allocation Balancing Account (PABA) in the AET, or through another Tier 2 advice letter as authorized by the Commission. Any overcollections will be returned to customers through a regularly scheduled AET or other rate change advice letter at the end of the rate case cycle, or as otherwise authorized by the Commission.

The Reasonableness Review Subaccount: PG&E will track actual expenses compared to adopted expenses and will track actual capital expenditures compared to the adopted capital expenditures for the reasonableness review requirement. To the extent that actual expenses ~~and or the capital revenue requirement associated with~~ actual capital ~~additions-expenditures~~ exceeds 115% of the ~~total-respective~~ adopted ~~amounts~~ WMBA revenue requirement, the Reasonableness Review Subaccount will track the associated electric distribution and generation ~~revenue requirements portion of the difference~~. PG&E will file an application seeking review and approval of any amounts in the Reasonableness Review Subaccount. (Continued)

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ELECTRIC PRELIMINARY STATEMENT PART IO
WILDFIRE MITIGATION BALANCING ACCOUNT - WMBA-E

Sheet 1

Upon approval, the amounts recorded to this subaccount will be transferred to the DRAM and PABA, respectively.

(Continued)

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ELECTRIC PRELIMINARY STATEMENT PART IO
WILDFIRE MITIGATION BALANCING ACCOUNT - WMBA-E

Sheet 2

IO. Wildfire Mitigation Balancing Account - Electric (WMBA-E) (Cont'd)

2. APPLICABILITY: The WMBA applies to all customer classes, except for those schedules or contracts specifically excluded by the Commission.
3. REVISION DATE: Disposition of balances in the subaccounts are included in the above descriptions of the subaccounts.
4. RATES: The WMBA does not have a rate component.
5. ACCOUNTING PROCEDURE: The following entries will be made at the end of each month, or as applicable, excluding an allowance for Revenue Fees and Uncollectible (RF&U) accounts expense:

ELECTRIC DISTRIBUTION SUBACCOUNTS: Entry b) applies only to the expense subaccount and entry c) applies only to the capital subaccount

- a) A credit or debit entry equal to one-twelfth of the ~~total~~ adopted revenue requirement allocated to the electric distribution function;
- b) A debit entry equal to the actual expenses incurred allocated to the electric distribution function;
- c) A debit or credit entry equal to the capital revenue requirement associated with the actual capital additions incurred allocated to the electric distribution function. Capital-related revenue requirements include depreciation expense, the return on investment, federal and state income taxes, and property taxes associated with the costs of installed equipment;
- d) If actual amounts (expenses or capital expenditures) exceed 115 percent of the respective adopted amounts, the sum of total actual expenses and the capital revenue requirement associated with actual capital additions incurred exceeds 115 percent of the total adopted revenue requirement, a credit entry to transfer the revenue requirement associated with the excess to the Reasonableness Review Subaccount;
- e) An entry to record the transfer of amounts to or from other accounts as approved by the Commission; and
- f) 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.

(Continued)

Advice 6032-E
Decision D.20-12-005

Issued by
Robert S. Kenney
Vice President, Regulatory Affairs

Submitted
Effective
Resolution

December 22, 2020
January 1, 2020



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ELECTRIC PRELIMINARY STATEMENT PART IO
WILDFIRE MITIGATION BALANCING ACCOUNT - WMBA-E

Sheet 3

IO. Wildfire Mitigation Balancing Account - Electric (WMBA-E) (Cont'd)

5. ACCOUNTING PROCEDURE (Cont'd):

GENERATION SUBACCOUNT: Entry b) applies only to the expense subaccount and entry c) applies only to the capital subaccount

- a) A credit or debit entry equal to one-twelfth of the ~~total~~ adopted revenue requirement allocated to the generation function;
- b) A debit entry equal to the actual expenses incurred allocated to the generation function;
- c) A debit or credit entry equal to the capital revenue requirement associated with the actual capital additions incurred allocated to the generation function. Capital-related revenue requirements include depreciation expense, the return on investment, federal and state income taxes, and property taxes associated with the costs of installed equipment;
- d) If actual amounts (expenses or capital expenditures) exceed 115 percent of the respective adopted amounts the sum of total actual expenses and the capital revenue requirement associated with actual capital additions incurred exceeds 115 percent of the total adopted revenue requirement, a credit entry to transfer the revenue requirement associated with the excess to the Reasonableness Review Subaccount;
- e) An entry to record the transfer of amounts to or from other accounts as approved by the Commission; and
- f) 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.

REASONABLENESS REVIEW SUBACCOUNT:

- a) A debit entry equal to amounts transferred from the electric distribution or generation subaccounts;
- 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.

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

AT&T
Albion Power Company

Alta Power Group, LLC
Anderson & Poole

Atlas ReFuel
BART

Barkovich & Yap, Inc.
California Cotton Ginners & Growers Assn
California Energy Commission

California Hub for Energy Efficiency
Financing

California Alternative Energy and
Advanced Transportation Financing
Authority
California Public Utilities Commission
Calpine

Cameron-Daniel, P.C.
Casner, Steve
Cenergy Power
Center for Biological Diversity

Chevron Pipeline and Power
City of Palo Alto

City of San Jose
Clean Power Research
Coast Economic Consulting
Commercial Energy
Crossborder Energy
Crown Road Energy, LLC
Davis Wright Tremaine LLP
Day Carter Murphy

Dept of General Services
Don Pickett & Associates, Inc.
Douglass & Liddell

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

GenOn Energy, Inc.
Goodin, MacBride, Squeri, Schlotz &
Ritchie
Green Power Institute
Hanna & Morton
ICF
IGS Energy
International Power Technology
Intestate Gas Services, Inc.
Kelly Group
Ken Bohn Consulting
Keyes & Fox LLP
Leviton Manufacturing Co., Inc.

Los Angeles County Integrated
Waste Management Task Force
MRW & Associates
Manatt Phelps Phillips
Marin Energy Authority
McKenzie & Associates

Modesto Irrigation District
NLine Energy, Inc.
NRG Solar

Office of Ratepayer Advocates
OnGrid Solar
Pacific Gas and Electric Company
Peninsula Clean Energy

Pioneer Community Energy

Redwood Coast Energy Authority
Regulatory & Cogeneration Service, Inc.
SCD Energy Solutions
San Diego Gas & Electric Company

SPURR
San Francisco Water Power and Sewer
Semptra Utilities

Sierra Telephone Company, Inc.
Southern California Edison Company
Southern California Gas Company
Spark Energy
Sun Light & Power
Sunshine Design
Tecogen, Inc.
TerraVerde Renewable Partners
Tiger Natural Gas, Inc.

TransCanada
Utility Cost Management
Utility Power Solutions
Water and Energy Consulting Wellhead
Electric Company
Western Manufactured Housing
Communities Association (WMA)
Yep Energy