

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



**Pacific Gas & Electric Company**  
**GAS (Corp ID 39)**  
**Status of Advice Letter 4434G**  
**As of June 17, 2021**

Subject: Minor Revisions to Gas Preliminary Statement Part CO, Adjustment Mechanism for Costs Determined in Other Proceedings

Division Assigned: Energy

Date Filed: 05-19-2021

Date to Calendar: 05-21-2021

Authorizing Documents: None

<b>Disposition:</b>	<b>Accepted</b>
<b>Effective Date:</b>	<b>01-01-2020</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- Disposition of Filing (Accepted, Rejected, Withdrawn, etc.)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)**



**Sidney Dietz**  
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

May 19, 2021

**Advice 4434-G**

(Pacific Gas and Electric Company ID U 39 G)

Public Utilities Commission of the State of California

**Subject: Minor Revisions to Gas Preliminary Statement Part CO, Adjustment Mechanism for Costs Determined in Other Proceedings**

**Purpose**

Pacific Gas and Electric Company (PG&E) hereby submits minor revisions to its gas Preliminary Statement Part CO, Adjustment Mechanism for Costs Determined in Other Proceedings. The affected tariff sheets are listed on the enclosed Attachment 1.

**Background**

On November 22, 2019, PG&E submitted Advice Letter 4185-G in compliance with Ordering Paragraph (OP) 82 of PG&E's 2019 Gas Transmission and Storage (GT&S) Decision (D.) 19-09-025. 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." On July 3, 2020, the California Public Utilities Commission (CPUC) issued a disposition letter approving Advice Letters 4185-G and 4185-G-A.

On August 5, 2020, PG&E submitted Advice Letter 4288-G, *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*. Included in that submittal, among other things, were revisions to Preliminary Statement Part CO, Adjustment Mechanism for Costs Determined in Other Proceedings. PG&E added a new Local Transmission subaccount to the AMCDOP Preliminary Statement.

**Tariff Revisions**

PG&E recently discovered that the transfer language included in Accounting Procedure, part e.2 was incorrect and only included the transfer of the balance to the Local

Transmission Subaccount of the Noncore Customer Class Charge Account (NCA). It should have also included the transfer of fifty percent of the balance to the Core Cost Subaccount of the Core Fixed Cost Account (CFCA). PG&E proposes to revise Accounting Procedure e.2) as follows:

*An annual entry to transfer any over- or under-collected balance in the account to the Core Cost Subaccount of the CFCA and the Local Transmission Subaccount of the NCA so that these local transmission-related costs will not be recovered from backbone customers. The distribution of the balance will be 50% to core and 50% to noncore.*

PG&E is also revising Accounting Procedure f.2) to clarify<sup>1</sup> where the transfers out of the subaccount will go as follows:

*An annual entry to transfer any over- or under-collected balance in the account to the Core Cost Subaccount of the CFCA and the Noncore subaccount of the NCA. The distribution of the balance will be 50% to core and 50% to noncore.*

In addition, PG&E is making minor revisions to the preliminary statement to correct acronyms in several entries in the Accounting Procedure section.

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

### **Protests**

**\*\*\*Due to the COVID-19 pandemic, 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](mailto:EDTariffUnit@cpuc.ca.gov) and [PGETariffs@pge.com](mailto: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 June 8, 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, 4<sup>th</sup> Floor  
San Francisco, California 94102

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

---

<sup>1</sup> This does not change the mechanics of how this account has operated. This language is simply added for clarification/transparency.

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:

Sidney Dietz  
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, this advice letter is submitted with a Tier 1 designation. PG&E requests that this Tier 1 advice submittal become effective January 1, 2020 in accordance with the effective date of the creation of the Additional Coverage Subaccount, as approved by D.20-12-005.

Note, the modification to the transfer language described above in Accounting Procedure e.2) could have an effective date of January 1, 2019, consistent with the Administrative Law Judge's December 11, 2018 Ruling making GT&S revenue requirements effective January 1, 2019. However, because PG&E did not have any entries to the Local Transmission subaccount until 2020, PG&E is requesting a January 1, 2020 effective date for all modifications proposed in this advice letter.

### **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





# 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 U39E)

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) #: 4434-G

Tier Designation: 1

Subject of AL: Minor Revisions to Gas Preliminary Statement Part CO, Adjustment Mechanism for Costs Determined in Other Proceedings

Keywords (choose from CPUC listing): Compliance, Preliminary Statement

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: 1/1/20

No. of tariff sheets: 5

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: Sidney Dietz, 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.
37156-G	PRELIMINARY STATEMENT PART CO ADJUSTMENT MECHANISM FOR COSTS DETERMINED IN OTHER PROCEEDINGS Sheet 3	33654-G
37157-G	PRELIMINARY STATEMENT PART CO ADJUSTMENT MECHANISM FOR COSTS DETERMINED IN OTHER PROCEEDINGS Sheet 4	36059-G
37158-G	PRELIMINARY STATEMENT PART CO ADJUSTMENT MECHANISM FOR COSTS DETERMINED IN OTHER PROCEEDINGS Sheet 5	36648-G
37159-G	GAS TABLE OF CONTENTS Sheet 1	37150-G
37160-G	GAS TABLE OF CONTENTS Sheet 5	36818-G



**PRELIMINARY STATEMENT PART CO** Sheet 3  
ADJUSTMENT MECHANISM FOR COSTS DETERMINED IN OTHER PROCEEDINGS

5. ACCOUNTING PROCEDURE (Ctd.)

b. Uncollectibles 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 entry equal to one-twelfth of the annual placeholder Uncollectibles revenue requirement based on the adopted revenue requirement in PG&E's currently effective Gas Transmission and Storage decision.
- 2) A debit entry equal to one-twelfth of the annual Uncollectibles revenue requirement based on the uncollectibles factor adopted in PG&E's GRC.
- 3) An annual entry to transfer any over- or under-collected balance in the account to the Core Cost Subaccount of the CFCA and the Noncore subaccount of the NCA. The distribution of the balance will be 50% to core and 50% to noncore. (T)
- 4) 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.

c. Cost of Capital 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 entry equal to one-twelfth of the annual placeholder cost of capital revenue requirement based on the adopted revenue requirement in PG&E's currently effective Gas Transmission and Storage decision.
- 2) A debit entry equal to one-twelfth of the annual cost of capital revenue requirement for GT&S Services based on authorized rate base in the Gas Transmission and Storage and the rate of return on rate base adopted in PG&E's current cost of capital proceeding or annual cost of capital adjustment mechanism.
- 3) An annual entry to transfer any over- or under-collected balance in the account to the Core Cost Subaccount of the CFCA and the Noncore subaccount of the NCA. The distribution of the balance will be 50% to core and 50% to noncore. (T)
- 4) 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.

(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 CFCA and the NCA. The distribution of the balance will be 50% to core and 50% to noncore. (T)
- 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 annual entry to transfer any over-or-under-collected balance in the account to the Core Cost Subaccount of the CFCA and the Local Transmission Subaccount of the NCA, so that these local transmission-related costs will not be recovered from backbone customers. The distribution of the balance will be 50% to core and 50% to noncore. (T)
- 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.



**PRELIMINARY STATEMENT PART CO** Sheet 5  
ADJUSTMENT MECHANISM FOR COSTS DETERMINED IN OTHER PROCEEDINGS

5. ACCOUNTING PROCEDURE (Ctd.)

f. Additional Coverage 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 entry equal to the GT&S portion of actual expenses incurred to purchase coverage in excess of authorized amounts (i.e. \$1.4 billion in coverage).
- 2) An annual entry to transfer any over- or under-collected balance in the account to the Core Cost Subaccount of the CFCA and the Noncore subaccount of the NCA. The distribution of the balance will be 50% to core and 50% to noncore.
- 3) 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.

(T)  
|  
|  
(T)



**GAS TABLE OF CONTENTS**

Sheet 1

TITLE OF SHEET	CAL P.U.C. SHEET NO.	
Title Page .....	<b>37159-G</b>	(T)
Rate Schedules .....	37151,37112-G	
Preliminary Statements.....	37113, <b>37160-G</b>	(T)
Preliminary Statements, Rules .....	36928-G	
Rules, Maps, Contracts and Deviations.....	36929-G	
Sample Forms .....	36186,36187,36188,36189,36190-G	

(Continued)

*Advice* 4434-G  
*Decision*

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

*Submitted*  
*Effective*  
*Resolution*

May 19, 2021  
January 1, 2020



**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 .....	36814,36815-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.....	36056,36057-G
Part CN	Topock Adder Projects Balancing Account .....	33457-G
Part CO	Adjustment Mechanism For Costs Determined In Other Proceedings .....	36058,33653, <b>37156</b> , <b>37157</b> , <b>37158</b> -G
Part CP	Gas Transmission & Storage Revenue Sharing Mechanism .....	32758,33461,33462,33463-G
Part CS	Tax Act Memorandum Account – Gas .....	33252,33253-G
Part CV	Revised Customer Energy Statement Balancing Account - Gas (RCESBA-G) .....	29617-G
Part CW	Gas Pipeline Expense and Capital Balancing Account .....	32988,32989,32990-G
Part CX	Core Gas Pipeline Safety Balancing Account .....	31681,31682-G
Part CY	NonCore Gas Pipeline Safety Balancing Account.....	31683,31684-G
Part CZ	California Energy Systems for the 21st Century Balancing Account .....	30264*-G
Part DA	Statewide Marketing, Education and Outreach Expenditure Balancing Account .....	33043-G
Part DC	Energy Data Center Memorandum Account – Gas.....	31288-G
Part DB	Mobile Home Park Balancing Account .....	36152-G
Part DD	Gas Transmission & Storage Memorandum Account (GTSM) .....	34783,34784, 34785,34786,34787-G
Part DE	Gas Leak Survey and Repair Balancing Account (GLSRBA).....	32210,32211,31826-G
Part DF	SmartMeter™ Opt-Out Program Balancing Account – Gas (SOPBA-G).....	32304,32305,32306-G
Part DH	Gas Programs Balancing Account (GPBA) .....	36756,36757,34158,36758-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) .....	36060-G

(T)  
(T)

(Continued)

Advice 4434-G  
May 19, 2021

## **Attachment 2**

### **Redline Tariff Revisions**



**PRELIMINARY STATEMENT PART CO** Sheet 3  
ADJUSTMENT MECHANISM FOR COSTS DETERMINED IN OTHER PROCEEDINGS

5. ACCOUNTING PROCEDURE (Ctd.)

b. Uncollectibles 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 entry equal to one-twelfth of the annual placeholder Uncollectibles revenue requirement based on the adopted revenue requirement in PG&E's currently effective Gas Transmission and Storage decision.
- 2) A debit entry equal to one-twelfth of the annual Uncollectibles revenue requirement based on the uncollectibles factor adopted in PG&E's GRC.
- 3) 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 account (NCA)~~. The distribution of the balance will be 50% to core and 50% to noncore. (T)
- 4) 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. (T)

c. Cost of Capital 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 entry equal to one-twelfth of the annual placeholder cost of capital revenue requirement based on the adopted revenue requirement in PG&E's currently effective Gas Transmission and Storage decision.
- 2) A debit entry equal to one-twelfth of the annual cost of capital revenue requirement for GT&S Services based on authorized rate base in the Gas Transmission and Storage and the rate of return on rate base adopted in PG&E's current cost of capital proceeding or annual cost of capital adjustment mechanism.
- 3) 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 account (NCA)~~. The distribution of the balance will be 50% to core and 50% to noncore. (T)
- 4) 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. (T)

(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. (T)
- 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. (T)

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 annual entry to transfer any over- or under-collected the balance in the account to the Core Cost Subaccount of the CFCA and 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. The distribution of the balance will be 50% to core and 50% to noncore. (T)
- 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. (T)



**PRELIMINARY STATEMENT PART CO** Sheet 5  
ADJUSTMENT MECHANISM FOR COSTS DETERMINED IN OTHER PROCEEDINGS

5. ACCOUNTING PROCEDURE (Ctd.)

f. Additional Coverage 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 entry equal to the GT&S portion of actual expenses incurred to purchase coverage in excess of authorized amounts (i.e. \$1.4 billion in coverage).
- 2) An annual entry to transfer any over- or under-collected balance in the account to the Core Cost Subaccount of the CFCA and the Noncore subaccount of the NCA. The distribution of the balance will be 50% to core and 50% to noncore.~~An entry to record the transfer of amounts to or from other accounts as approved by the Commission.~~
- 3) 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.

(T)  
↓  
↓  
↓  
(T)

**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  
Sempra 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