

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



Pacific Gas & Electric Company
ELC (Corp ID 39)
Status of Advice Letter 4449G/6220E
As of July 27, 2021

Subject: General Office Sale Memorandum Account

Division Assigned: Energy

Date Filed: 06-11-2021

Date to Calendar: 06-16-2021

Authorizing Documents: None

Disposition:	Accepted
Effective Date:	07-11-2021

Resolution Required: No

Resolution Number: None

Commission Meeting Date: None

CPUC Contact Information:

edtariffunit@cpuc.ca.gov

AL Certificate Contact Information:

Stuart Rubio

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- Disposition of Filing (Accepted, Rejected, Withdrawn, etc.)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



**Pacific Gas and
Electric Company®**

Sidney Bob Dietz II
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

June 11, 2021

Advice 4449-G/6220-E

(Pacific Gas and Electric Company U 39 M)

Public Utilities Commission of the State of California

Subject: General Office Sale Memorandum Account

Purpose

This filing proposes to add Preliminary Statements for the General Office Sale Memorandum Account to PG&E's gas and electric tariffs.

Background

On September 30, 2020, PG&E filed Application (A.) 20-09-018 seeking approval of the sale of PG&E's San Francisco General Office (SFGO) buildings and approval of associated ratemaking for that transaction and the replacement headquarters building at 300 Lakeside in Oakland. In the Application, PG&E proposed a balancing account to facilitate the distribution of the gain on sale to customers and to record various transaction and moving costs for recovery through rates.

Parties to the Application have entered into an Amended Settlement Agreement, filed on May 26, 2021. Under that Settlement, PG&E is to establish General Office Sale Memorandum Accounts (GOSMA) to track costs associated with moving to the Lakeside Building in Oakland, including interim leasing costs at the San Francisco General Office complex (SFGO) and Lakeside Building, and costs associated with moving to the Lakeside Building. Amounts recorded in the Memorandum Accounts would be subject to Commission review prior to recovery from customers.

One element of the SFGO sales transaction was for PG&E to leaseback space in SFGO from the buyer until all employees and necessary equipment were moved out of the SFGO buildings. PG&E has begun the process of moving employees out of the SFGO earlier than originally expected, which will significantly reduce the lease back expense. However, PG&E has already begun incurring moving expenses. Accordingly, PG&E is requesting that the GOSMA be effective on the date of this filing, June 11, 2021. PG&E has also filed a motion in the Application to set the effective date of the GOSMA at June 11, 2021.

Tariff Revisions

PG&E proposes to include in its gas tariff the following new Preliminary Statement:
Part FQ: GENERAL OFFICE MEMORANDUM ACCOUNT

PG&E proposes to include in its electric tariff the following new Preliminary Statement:
Part JB: GENERAL OFFICE MEMORANDUM ACCOUNT

This submittal would 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 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 **July 1, 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:

Sidney Bob Dietz II
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 5.2, this advice letter is submitted with a Tier 2 designation. PG&E requests that this **Tier 2** advice submittal become effective on regular notice, **July 11, 2021**, which is 30 calendar days after the date of submittal.

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.20-09-018**. 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/

Sidney Bob Dietz II
Director, Regulatory Relations

Attachments

cc: Service List A.20-09-018



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 (U 39 M)

Utility type:

☒ ELC ☒ GAS ☐ WATER
☐ PLC ☐ HEAT

Contact Person: Stuart Rubio

Phone #: (415) 973-4587

E-mail: PGETariffs@pge.com

E-mail Disposition Notice to: SHR8@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) #: 4449-G/6220-E

Tier Designation: 2

Subject of AL: General Office Sale Memorandum Account

Keywords (choose from CPUC listing): Compliance

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

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

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: N/A

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: 7/11/21

No. of tariff sheets: 6

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: Sidney Bob Dietz II, 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.
37225-G	GAS PRELIMINARY STATEMENT PART FQ GENERAL OFFICE SALE MEMORANDUM ACCOUNT (GOSMA) (GAS) Sheet 1	
37226-G	GAS TABLE OF CONTENTS Sheet 1	37223-G
37227-G	GAS TABLE OF CONTENTS Sheet 6	37073-G

Cal P.U.C. Sheet No.	Title of Sheet	Cancelling Cal P.U.C. Sheet No.
50036-E	ELECTRIC PRELIMINARY STATEMENT PART JB GENERAL OFFICE SALE MEMORANDUM ACCOUNT (GOSMA) (ELECTRIC) Sheet 1	
50037-E	ELECTRIC TABLE OF CONTENTS Sheet 1	49731-E
50038-E	ELECTRIC TABLE OF CONTENTS Sheet 17	49683-E



GAS PRELIMINARY STATEMENT PART FQ
GENERAL OFFICE SALE MEMORANDUM ACCOUNT (GOSMA) (GAS)

Sheet 1

(N)
(N)

FQ. General Office Sale Memorandum Account (GOSMA) (Gas)

(N)

1. PURPOSE:

(N)

The purpose of the GOSMA is to record the expenses associated with the leasing of the SFGO and the Oakland facility during the transition between the facilities and the expenses associated with moving to the Oakland facility, pending transfer of these items to functional revenue requirement accounts through the AGT filings.

2. APPLICABILITY:

The GOSMA shall apply to all customer classes, except for those specifically excluded by the Commission.

3. REVISION DATE:

Disposition of the amounts in this account shall be determined in the Annual Gas True-up Proceeding or other proceeding authorized by the Commission.

4. GOSBA RATES:

The GOSBA does not have a rate component.

5. ACCOUNTING PROCEDURE:

PG&E will make the following entries to the GOSMA each month, beginning June 11, 2021:

- a. A debit equal to the gas portion of recorded lease paid to the new owner of the SFGO until the move out of SFGO is completed;
- b. A debit equal to the gas portion of recorded lease expense paid to the owner of the Oakland facility until the purchase transaction of the Oakland facility is closed and to other 300 Lakeside prime tenants from whom PG&E is subleasing;
- c. A debit equal to the gas portion of operations and maintenance expenses incurred by PG&E at the Oakland facility until the purchase transaction of the Oakland facility is closed;
- d. A debit equal to the gas portion of recorded expense of moving employees and related equipment from the SFGO to the Oakland facility, and any other expenses necessary to complete the relocation;
- e. A debit equal to the gas portion of recorded expense of moving employees and related equipment from the other office locations to the Oakland facility, and any other expenses necessary to complete the relocation, including lease termination fees and restoration costs net of any lease expense savings;
- f. An entry equal to interest on the average balance in the GOSMA at the beginning of the month and the balance at the end of the month after entries above, at a rate equal to one-twelfth of 4.17%;
- g. After review by the Commission, PG&E will make an entry to the GOSMA to transfer the accumulated balance to the functional revenue requirement mechanisms through the Annual Gas True-up Advice filing.

(N)

(Continued)



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Sample Forms	36186,36187,36188,36189,36190-G	

(Continued)

Advice 4449-G
Decision

Issued by
Robert S. Kenney
Vice President, Regulatory Affairs

Submitted
Effective
Resolution

June 11, 2021



GAS TABLE OF CONTENTS

Sheet 6

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Part DO	Hydrostatic Pipeline Testing Memorandum Account	32805-G
Part DP	Transmission Integrity Management Program Memorandum Account.....	33476-G
Part DQ	Engineering Critical Assessment Balancing Account (ECABA)	32809-G
Part DR	Hydrostatic Station Testing Memorandum Account (HSTMA)	33084-G
Part DS	Work Required by Others Balancing Account (WROBA)	33477-G
Part DT	Critical Document Program Memorandum Account (CDPMA)	32812-G
Part DU	Z-Factor Memorandum Account (ZFMA-G).....	33478,33479-G
Part DZ	New Environmental Regulations Balancing Account (NERBA)	34675,33812-G
Part EA	Natural Gas Leak Abatement Program Balancing Account (NGLAPBA).....	33695-G
Part EB	Natural Gas Leak Abatement Program Memorandum Account (NGLAPMA)	33600-G
Part EC	Emergency Consumer Protections Memorandum Account (WCPMA-G).....	34677,35128-G
Part EE	Wildfire Expense Memorandum Account (WEMA-G)	34367-G
Part EF	Statewide Energy Efficiency Balancing Account – Gas (SWEEBA-G)	36119,36120,36121-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 FC	Rate Base Adjustment Memorandum Account (RBAMA)	35422-G
Part FD	California Consumer Privacy Act Memorandum Account – Gas (CCPAMA-G)	35320-G
Part FH	Disconnections Memorandum Account – Gas (DMA-G)	36191*-G
Part FQ	General Office Sale Memorandum Account (GOSMA) (GAS)	37225-G (N)
RULE	TITLE OF SHEET	
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Rule 02	Description of Service	23062,23063,23064,23065,23066,33824-G
Rule 03	Application for Service	27248,27249-G
Rule 04	Contracts	17051-G
Rule 05	Special Information Required on Forms.....	30088,32872,32873-G
Rule 06	Establishment and Reestablishment of Credit	22126,30687,34524-G
Rule 07	Deposits.....	31330,28655-G
Rule 08	Notices.....	31924,17580,31925,30689,31926-G
Rule 09	Rendering and Payment of Bills.....	31914,34525,31381,33305,33507, 27345,31167,34972-G
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Rule 15	Gas Main Extensions	21543,18802-18803,32408,20350,29271,31168,26827,21544, 21545,22376,22377,22378,22379,26828,26829,18814-G
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Rule 17.1	Adjustment of Bills for Billing Error.....	22936,28657,29274-G
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(Continued)



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**Pacific Gas and
Electric Company®**

San Francisco, California

Original

Cal. P.U.C. Sheet No.

50036-E

ELECTRIC PRELIMINARY STATEMENT PART JB
GENERAL OFFICE SALE MEMORANDUM ACCOUNT (GOSMA) (ELECTRIC)

Sheet 1

(N)

(N)

JB. General Office Sale Memorandum Account (GOSMA) (Electric)

(N)

1. PURPOSE:

(N)

The purpose of the GOSMA is to record the expenses associated with the leasing of the SFGO and the Oakland facility during the transition between the facilities and the expenses associated with moving to the Oakland facility, pending transfer of these items to functional revenue requirement accounts through the AET filings.

2. APPLICABILITY:

The GOSMA shall apply to all customer classes, except for those specifically excluded by the Commission.

3. REVISION DATE:

Disposition of the amounts in this account shall be determined in the Annual Electric True-up Proceeding or other proceeding authorized by the Commission.

4. GOSBA RATES:

The GOSBA does not have a rate component.

5. ACCOUNTING PROCEDURE:

PG&E will make the following entries to the GOSMA each month, beginning June 11, 2021:

- a. A debit equal to the electric portion of recorded lease paid to the new owner of the SFGO until the move out of SFGO is completed;
- b. A debit equal to the electric portion of recorded lease expense paid to the owner of the Oakland facility until the purchase transaction of the Oakland facility is closed and to other 300 Lakeside prime tenants from whom PG&E is subleasing;
- c. A debit equal to the electric portion of operations and maintenance expenses incurred by PG&E at the Oakland facility until the purchase transaction of the Oakland facility is closed;
- d. A debit equal to the electric portion of recorded expense of moving employees and related equipment from the SFGO to the Oakland facility, and any other expenses necessary to complete the relocation;
- e. A debit equal to the electric portion of recorded expense of moving employees and related equipment from the other office locations to the Oakland facility, and any other expenses necessary to complete the relocation, including lease termination fees and restoration costs net of any lease expense savings;
- f. An entry equal to interest on the average balance in the GOSMA at the beginning of the month and the balance at the end of the month after entries above, at a rate equal to one-twelfth of 4.17%.
- g. After review by the Commission, PG&E will make an entry to the GOSMA to transfer the accumulated balance to the functional revenue requirement mechanisms through the Annual Electric True-up Advice filing.

(N)

(Continued)

Advice
Decision 6220-E

Issued by
Robert S. Kenney
Vice President, Regulatory Affairs

Submitted
Effective
Resolution

June 11, 2021



ELECTRIC TABLE OF CONTENTS

Sheet 1

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Maps, Contracts and Deviations		46206-E	
Sample Forms....	40925*,49734,45743,41573*, 49735,41152*,41153,37769,48385,42829,37169-E		

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Advice 6220-E
Decision

Issued by
Robert S. Kenney
Vice President, Regulatory Affairs

Submitted
Effective
Resolution

June 11, 2021



ELECTRIC TABLE OF CONTENTS

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	Preliminary Statements (Cont'd)	
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Part GM	Nuclear Regulatory Commission Rulemaking Balancing Account (NRCRBA)	40565-E
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Part GO	Disconnection Memorandum Account - Electric (DMA-E).....	34604-E
Part GP	Green Tariff Shared Renewables Memorandum Account (GTSRMA)	40566,40567, 40567-E
Part GQ	Energy Efficiency Financing Balancing Account – Electric (EEFMA-E)	35292,35293,35294-E
Part GR	Green Tariff Shared Renewables Balancing Account (GTSRBA).....	40569,40570,35377-E
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Part GT	Assembly Bill 802 Memorandum Account - Electric.....	40573-E
Part GU	Z-Factor Memorandum Account (ZFMA-E).....	40574-E
Part GV	Distribution Interconnection Memorandum Account (DIMA)	40575-E
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Part HD	Tax Memorandum Account (TMA-E).....	41088-E
Part HE	Executive Compensation Memorandum Account (ECMA-E)	40699,40700-E
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Part HG	Emergency Consumer Protections Memorandum Account - Electric (WCPMA-E).....	43007,46342,44215-E
Part HH	Transportation Electrification Balancing Account (TEBA).....	44688,44689,44690,44691, 42579,42580,42581,44692-E
Part HI	Solar On Multifamily Affordable Housing Balancing Account (SOMAHBA)	41781-E
Part HK	Diablo Canyon Retirement Balancing Account	42161, 43668-E
Part HL	Wildfire Expense Memorandum Account (WEMA-E)	42604, 42605-E
Part HM	Public Policy Charge Balancing Account (PPCBA)	44715,46124,46125,46126-E
Part HO	Statewide Energy Efficiency Balancing Account – E (SWEEBA-E)	47069,47070,47071-E
Part HQ	Fire Risk Mitigation Memorandum Account (FRMMA)	43314-E
Part HR	Net Energy Metering (NEM) Balancing Account (NEMBA)	43317-E
Part HS	Portfolio Allocation Balancing Account (PABA)	46729,46730,45744,46731,46732-E
Part HT	Officer Compensation Memorandum Account (OCMA-E).....	43629,43630-E
Part HU	San Joaquin Valley Disadvantaged Communities Pilot Balancing Account.....	44053-E
Part HX	Wildfire Plan Memorandum Account (WPMA)	44450-E
Part IB	General Rate Case Memorandum Account – Electric (GRCMA-E)	45750*,45751*-E
Part IQ	Electric Reliability Memorandum Account (ERMA).....	49679-E
Part JB	General Office Sale Memorandum Account (GOSMA) (Electric)	50036-E (N)

(Continued)

**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