

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



Pacific Gas & Electric Company
ELC (Corp ID 39)
Status of Advice Letter 4491G/6336E
As of October 27, 2021

Subject: Establish General Office Sale Balancing Accounts and Modify General Office Sale Memorandum Accounts

Division Assigned: Energy

Date Filed: 09-20-2021

Date to Calendar: 09-22-2021

Authorizing Documents: None

Disposition:	Accepted
Effective Date:	09-20-2021

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- Disposition of Filing (Accepted, Rejected, Withdrawn, etc.)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



September 20, 2021

Advice 4491-G/6336-E

(Pacific Gas and Electric Company U 39 M)

Public Utilities Commission of the State of California

Subject: Establish General Office Sale Balancing Accounts and Modify General Office Sale Memorandum Accounts

Purpose

This Tier 1 advice letter proposes to modify Electric Preliminary Statement Part JB and Gas Preliminary Statement Part FQ, which are the General Office Sale Memorandum Accounts that were submitted in Advice 4449-G/6220-E and made effective as of June 11, 2021, and to add the new Preliminary Statements for the General Office Sale Balancing Accounts 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 Drive in Oakland (Lakeside Building). 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 entered into an Amended Settlement Agreement, filed on May 26, 2021. Under that Settlement, PG&E is to establish General Office Sale Balancing Accounts (GOSBA) to track the return to customers of the net gain on sale of SFGO and the reduction in revenue requirements adopted in the 2020 General Rate Case (GRC) associated with removing SFGO plant from rate base and associated reduction in operating expenses and 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 SFGO complex and Lakeside Building, and costs associated with moving to the Lakeside Building. In Decision (D.) 21-08-027 the Commission approved the Amended Settlement Agreement.

On June 11, 2021, PG&E submitted the GOSMA Preliminary Statements in Advice 4449-G/6220-E which was accepted on July 27, 2021. This Advice corrects typographical errors in the Preliminary Statements and adds language to the accounting procedure to reflect that operating expenses during the leaseback of the SFGO may be paid separately from the lease expenses. For reference, a redline version of these changes is provided as Attachment 2.

This Advice also submits the new electric and gas preliminary statements for the GOSBA. The sale of SFGO closed on September 17, 2021. PG&E will submit an Advice letter showing the final computation of the gain on sale on or before December 1, 2021. Amortization of the gain on sale for the benefit of customers will begin on January 1, 2022. Beginning September 17, PG&E will credit the GOSBA with the reduction in revenue requirements authorized in PG&E's 202 General Rate Case associated with ending the ownership of SFGO as presented in the testimony entered into the A. 20-09-018 record.

The items recorded in the GOSMA and GOSBA will be allocated between gas and CPUC jurisdictional electric service based on the common plant allocation factors used in PG&E's 2020 GRC.

Tariff Revisions

PG&E proposes to modify Gas Preliminary Statement Part FQ: GENERAL OFFICE SALE MEMORANDUM ACCOUNT

PG&E proposes to modify Electric Preliminary Statement Part JB: GENERAL OFFICE SALE MEMORANDUM ACCOUNT

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

PG&E proposes to include in its electric tariff the following new Preliminary Statement:
Part JE: GENERAL OFFICE SALE BALANCING 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 **October 11, 2021**, which is 21¹ days after the date of this submittal.¹ 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).

¹ Pursuant to Rule 1.15, PG&E requests one additional day be added to the protest period because twenty days is Sunday, October 10, 2021.

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 letter become effective on **September 20, 2021**, which is the date of this 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) #: 4491-G/6336-E

Tier Designation: 1

Subject of AL: Establish General Office Sale Balancing Accounts and Modify General Office Sale Memorandum Accounts

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: 9/20/21

No. of tariff sheets: 8

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.
37401-G	GAS PRELIMINARY STATEMENT PART FQ GENERAL OFFICE SALE MEMORANDUM ACCOUNT (GOSMA) (GAS) Sheet 1	37225-G
37402-G*	GAS PRELIMINARY STATEMENT PART FR GENERAL OFFICE SALE BALANCING ACCOUNT (GOSBA) Sheet 1	
37403-G	GAS TABLE OF CONTENTS Sheet 1	37391-G**
37404-G*	GAS TABLE OF CONTENTS Sheet 6	37389-G

Cal P.U.C. Sheet No.	Title of Sheet	Cancelling Cal P.U.C. Sheet No.
51571-E	ELECTRIC PRELIMINARY STATEMENT PART JB GENERAL OFFICE SALE MEMORANDUM ACCOUNT (GOSMA) (ELECTRIC) Sheet 1	50036-E
51572-E*	ELECTRIC PRELIMINARY STATEMENT JE GENERAL OFFICE SALE BALANCING ACCOUNT (GOSBA) Sheet 1	
51573-E	ELECTRIC TABLE OF CONTENTS Sheet 1	51569-E
51574-E*	ELECTRIC TABLE OF CONTENTS Sheet 17	51225-E



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

Sheet 1

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

1. PURPOSE:

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. GOSMA RATES:

The GOSMA does not have a rate component.

(T)
(T)

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 operations and maintenance expenses incurred by PG&E at the SFGO facility until the move out of SFGO is completed;
- c. 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;
- d. 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;
- e. 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;
- f. 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;
- g. An entry equal to interest on the average of the 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%;
- h. 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)
(N)

(T)

(T)

(T)

(T)

(T)

(T)

(Continued)



GAS PRELIMINARY STATEMENT PART FR
GENERAL OFFICE SALE BALANCING ACCOUNT (GOSBA)

Sheet 1

(N)
(N)

IR. General Office Sale Balancing Account (GOSBA) (Gas)

(N)

1. PURPOSE:

(N)

The purpose of the GOSBA is to record the net gain resulting from the sale of PG&E's San Francisco General Office complex (SFGO), the savings associated with no longer owning and operating the SFGO complex, and the costs associated with the sale transaction, pending transfer of these items to functional revenue requirement accounts through the AGT filings.

2. APPLICABILITY:

The GOSBA 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. However, PG&E will include a forecast of the annual credit amounts of items 5.a. and 5.b. in the AGT forecast beginning in 2022.

5. ACCOUNTING PROCEDURE:

PG&E will make the following entries to the GOSBA each month:

- a. Beginning January 1, 2022, a credit to amortize the gas portion of the gain on the sale of the SFGO to customers over a five year period. PG&E will submit an Advice showing the amount of the gain on sale on or before December 1, 2021;
- b. Beginning September 17, 2021, a credit of \$1.721 million per month (the gas portion of \$5.351 million) (prorated as necessary) in 2021 and of \$1.759 million per month (the gas portion of \$5.468 million) in 2022 to recognize the reduction in revenue requirement due to the elimination of the costs of owning and operating the SFGO;
- c. A debit entry equal to one twelfth of the forecast amount of entries 5.a and 5.b included in the AGT forecast;
- d. A credit entry equal to the average of gas portion of the un-amortized balance of the after-tax gain on the sale of the SFGO at a rate equal to one twelfth of 4.17%;
- e. An entry equal to interest on the average balance in the GOSBA at the beginning of the month and the balance at the end of the month after entries 5.a through 5.d above, at a rate equal to one-twelfth of 4.17%.
- f. At the end of each year. PG&E will make an entry to the GOSBA 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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(Continued)

Advice 4491-G
Decision

Issued by
Robert S. Kenney
Vice President, Regulatory Affairs

Submitted
Effective
Resolution

September 20, 2021
September 20, 2021



GAS TABLE OF CONTENTS

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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)	35470,36265,37325,36510-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)	37401-G	(T)
Part FR	General Office Sale Balancing Account (GOSBA) (Gas)	37402-G	(N)
RULE	TITLE OF SHEET		
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(Continued)



ELECTRIC PRELIMINARY STATEMENT PART JB Sheet 1
GENERAL OFFICE SALE MEMORANDUM ACCOUNT (GOSMA) (ELECTRIC)

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

1. PURPOSE:

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. GOSMA RATES:

The GOSMA does not have a rate component.

(T)
(T)

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 CPUC jurisdictional electric portion of recorded lease paid to the new owner of the SFGO until the move out of SFGO is completed; (T)
- b. A debit equal to the CPUC jurisdictional electric portion of operations and maintenance expenses incurred by PG&E at the SFGO facility until the move out of SFGO is completed; (N)
|
(N)
- c. A debit equal to the CPUC jurisdictional 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; (T)
- d. A debit equal to the CPUC jurisdictional 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; (T)
- e. A debit equal to the CPUC jurisdictional 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; (T)
- f. A debit equal to the CPUC jurisdictional 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; (T)
- g. An entry equal to interest on the average of the 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%. (T)
- h. 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. (T)

(Continued)



U 39

**Pacific Gas and
Electric Company®**

San Francisco, California

Original

Cal. P.U.C. Sheet No.

51572-E*

ELECTRIC PRELIMINARY STATEMENT JE
GENERAL OFFICE SALE BALANCING ACCOUNT (GOSBA)

Sheet 1

(N)

(N)

JE. General Office Sale Balancing Account (GOSBA) (Electric)

(N)

1. PURPOSE:

(N)

The purpose of the GOSBA is to record the net gain resulting from the sale of PG&E's San Francisco General Office complex (SFGO), the savings associated with no longer owning and operating the SFGO complex, and the costs associated with the sale transaction, pending transfer of these items to functional revenue requirement accounts through the AET filings.

2. APPLICABILITY:

The GOSBA 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. However, PG&E will include a forecast of the annual credit amounts of items 5.a. and 5.b. in the AET forecast beginning in 2022.

5. ACCOUNTING PROCEDURE:

PG&E will make the following entries to the GOSBA each month:

- a. Beginning January 1, 2022, a credit to amortize the CPUC jurisdictional electric portion of the gain on the sale of the SFGO to customers beginning over a five year period. PG&E will submit an Advice showing the amount of the gain on sale on or before December 1, 2021;
- b. Beginning September 17, 2021, a credit of \$1.096 million per month (the CPUC jurisdictional electric portion of \$1.784 million) (prorated as necessary) in 2021 and of \$3.360 million per month (the CPUC jurisdictional electric portion of \$5.468 million) in 2022 to recognize the reduction in revenue requirement due to the elimination of the costs of owning and operating the SFGO;
- c. A debit entry equal to one twelfth of the forecast amount of entries 5.a and 5.b included in the AET forecast;
- d. A credit entry equal to the average of the CPUC jurisdictional electric portion of the un-amortized balance of the after-tax gain on the sale of the SFGO at a rate equal to one twelfth of 4.17%;
- e. An entry equal to interest on the average balance in the GOSBA at the beginning of the month and the balance at the end of the month after entries 5.a through 5.d above, at a rate equal to one-twelfth of 4.17%.
- f. At the end of each year. PG&E will make an entry to the GOSBA to transfer the accumulated balance to the functional revenue requirement mechanisms through the Annual Electric True-up Advice filing.

(N)

(Continued)

Advice 6336-E
Decision

Issued by
Robert S. Kenney
Vice President, Regulatory Affairs

Submitted
Effective
Resolution

September 20, 2021
September 20, 2021



ELECTRIC TABLE OF CONTENTS

Sheet 1

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Sheet 17

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Part GF	Customer Data Access Balancing Account – Electric.....	33136-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
Part GS	Residential Rate Reform Memorandum Account (RRRMA).....	40571,40572-E
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
Part GY	Electric Vehicle Program Balancing Account (EVPBA).....	40576-E
Part GZ	Distributed Energy Resources Distribution Deferral Account.....	43656,43657,43658-E
Part HA	Avoided Cost Calculator Memorandum Account.....	40000-E
Part HB	Distribution Resources Plan Demonstration Balancing Account.....	40577-E
Part HC	Rule 20A Balancing Account.....	41736-E
Part HD	Tax Memorandum Account (TMA-E).....	41088-E
Part HE	Executive Compensation Memorandum Account (ECMA-E).....	40699,40700-E
Part HF	Distribution Resources Plan Tools Memorandum Account (DRPTMA).....	42139,42140-E
Part HG	Emergency Consumer Protections Memorandum Account - Electric (WCPMA-E).....	43007,51203,51204-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 IO	Wildfire Mitigation Balancing Account - Electric (WMBA-E).....	50643, 50644-E
Part JD	Microgrid Reservation Capacity Component-Standby Charge Suspension Account (MSCSA).....	51190, 51191-E
Part JB	General Office Sale Memorandum Account (GOSMA) (Electric).....	51571-E (T)
Part JE	General Office Sale Balancing Account (GOSBA) (Electric).....	51572*-E (N)

(Continued)

Attachment 2

Redline Tariff Revisions



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

Sheet 1

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

1. PURPOSE:

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. GOSMBA RATES:

The ~~GOSBA-GOSMA~~ does not have a rate component.

(T)

(T)

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 operations and maintenance expenses incurred by PG&E at the SFGO facility until the move out of SFGO is completed;

(N)

(N)

~~b.c.~~ 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;

(T)

~~e.d.~~ 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;

(T)

~~d.e.~~ 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;

(T)

~~e.f.~~ 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;

(T)

~~f.g.~~ An entry equal to interest on the average ~~of the~~ 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%;

(T)

~~g.h.~~ 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.

(T)

(Continued)



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ELECTRIC PRELIMINARY STATEMENT PART JB Sheet 1
GENERAL OFFICE SALE MEMORANDUM ACCOUNT (GOSMA) (ELECTRIC)

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

1. PURPOSE:

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. GOSMA RATES:

The ~~GOSBA~~-GOSMA does not have a rate component.

(T)

(T)

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 CPUC jurisdictional electric portion of recorded lease paid to the new owner of the SFGO until the move out of SFGO is completed;

(T)

~~b.~~ A debit equal to the CPUC jurisdictional electric portion of operations and maintenance expenses incurred by PG&E at the SFGO facility until the move out of SFGO is completed;

(N)

↓

(N)

~~b-c.~~ A debit equal to the CPUC jurisdictional 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;

(T)

~~e-d.~~ A debit equal to the CPUC jurisdictional 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;

(T)

~~d-e.~~ A debit equal to the CPUC jurisdictional 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;

(T)

~~e-f.~~ A debit equal to the CPUC jurisdictional 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;

(T)

~~f-g.~~ An entry equal to interest on the average of the 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%.

(T)

~~g-h.~~ 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.

(T)

(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

OnGrid Solar
Pacific Gas and Electric Company
Peninsula Clean Energy

Pioneer Community Energy
Public Advocates Office

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