

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



Pacific Gas & Electric Company
ELC (Corp ID 39)
Status of Advice Letter 4546G/6447E
As of January 20, 2022

Subject: Establishing the Cost of Capital Memorandum Accounts Per Ordering Paragraph 3 of D.21-12-029

Division Assigned: Energy

Date Filed: 12-29-2021

Date to Calendar: 12-31-2021

Authorizing Documents: D2112029

Disposition:	Accepted
Effective Date:	01-01-2022

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- Disposition of Filing (Accepted, Rejected, Withdrawn, etc.)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

December 29, 2021

Advice 4546-G/6447-E

(Pacific Gas and Electric Company U 39 M)

Public Utilities Commission of the State of California

**Subject: Establishing the Cost of Capital Memorandum Accounts Per Ordering
Paragraph 3 of D.21-12-029**

Purpose

This Advice Letter seeks to establish two new memorandum accounts (one electric and one gas) pursuant to Ordering Paragraph (OP) 3 of Decision (D.) 21-12-029 (the Decision). OP 3 of the Decision directed Pacific Gas and Electric Company (PG&E) to establish memorandum accounts within 45 days of the effective date of the Decision.

Background

On August 23, 2021, PG&E filed a motion in its 2022 Cost of Capital (COC) Application (A.) 21-08-015¹ (2022 COC Application) for authorization to modify existing memorandum accounts to track PG&E's COC revenue requirements beginning on January 1, 2022. The Decision, issued December 17, 2021, granted PG&E's motion with modifications. PG&E was authorized to establish memorandum accounts, as requested; however, for consistency with requests from Southern California Edison Company and San Diego Gas & Electric Company, PG&E was directed to establish new memorandum accounts instead of modifying existing accounts.² The Decision states that "[c]reating memorandum accounts will leave both ratepayers and shareholders relatively indifferent to the date of a decision on" the 2022 COC Application.³ Consistent with the Decision, and starting on January 1, 2022, the memorandum accounts will "record the difference in the revenue requirement resulting from the current authorized rate of return and the final rate of return to be adopted in a decision regarding the [2022 COC Application]."⁴ Pursuant to OP 4 of the Decision, "[t]he currently authorized rate of return shall be used as the basis for

¹ On August 24, 2021, SCE, SDG&E and PG&E's filed a Joint Motion to Consolidate their Cost of Capital Applications A.21-08-013, A.21-08-014, and A.21-08-015. On October 12, 2021, ALJ Zhen Zhang issued a Ruling granting the Joint Motion to Consolidate.

² D.21-12-029 at 11 (OPs 2 and 3).

³ *Id.* at 9 (Finding of Fact 4).

⁴ *Id.* at 11 (OP 2).

calculating the eventual true-up to the final rate of return adopted in a decision regarding the [2022 COC Application].”⁵

Tariff Revisions

PG&E proposes to establish and include in its gas and electric tariffs the following new Preliminary Statements:

- Gas Preliminary Statement Part FS: Cost of Capital Memorandum Account – Gas (COCMA-G)

The COCMA-G consists of three subaccounts, the Gas Distribution Subaccount Gas Transmission and Storage Subaccount, and Local Transmission Subaccount. Starting on January 1, 2022, the Gas Distribution Subaccount will track the difference between the gas distribution revenue requirement resulting from the current authorized cost of capital and the gas distribution revenue requirement resulting from the final cost of capital adopted in the decision on the 2022 COC Application. Disposition of the balance in this subaccount will be through the Distribution Cost Subaccount of the Core Fixed Cost Account (CFCA) and the Distribution Subaccount of the Noncore Customer Class Charge Account (NCA). Starting on January 1, 2022, the Gas Transmission and Storage Subaccount will track the difference between the gas transmission and storage revenue requirements resulting from the current authorized cost of capital and the revenue requirements resulting from the final cost of cost of capital adopted in the decision on the 2022 COC Application. Disposition of the balance in this subaccount will be through the Core Cost Subaccount of the CFCA and the Noncore Subaccount of the NCA.⁶ Starting on January 1, 2022, the Local Transmission subaccount will track the difference between the local transmission revenue requirement resulting from the current authorized cost of capital and the revenue requirement resulting from the final cost of capital adopted in the decision on the 2022 COC Application. Disposition of the balance in this subaccount will be through the Core Cost Subaccount of the CFCA and the Local Transmission Subaccount of the NCA.⁷

⁵ *Id.* (OP 4).

⁶ Consistent with the methodology approved for the Adjustment Mechanism for Costs Determined in Other Proceedings (AMCDOP), PG&E proposes that the allocation will be 50% to core and 50% to noncore. The AMCDOP tracks the difference in GT&S related revenue requirements associated with costs determined in other proceedings (e.g. the Cost of Capital proceeding) and the revenue requirement associated with currently effective placeholder costs. Section 7.5 of Appendix A of D.11-04-031 approved the AMCDOP methodology.

⁷ *Id.*

- Electric Preliminary Statement Part JK: Cost of Capital Memorandum Account – Electric (COCMA-E)

The COCMA-E consists of two subaccounts, the Electric Distribution Subaccount and the Generation Subaccount. Starting on January 1, 2022, the Electric Distribution Subaccount will track the difference between the electric distribution revenue requirement resulting from the current authorized cost of capital and the electric distribution revenue requirement resulting from the final cost of capital adopted in the decision on the 2022 COC Application. Disposition of the balance in this subaccount will be through the Distribution Revenue Adjustment Mechanism (DRAM). Starting on January 1, 2022, the Generation Subaccount will track the difference between the generation revenue requirement resulting from the current authorized cost of capital and the generation revenue requirement resulting from the final cost of capital adopted in the decision on the 2022 COC Application. Disposition of the balance in this subaccount will be through the Portfolio Allocation Balancing Account (PABA) and the Energy Resource Recovery Account (ERRA).

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 **January 18, 2022**, 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, **and OP 3 of D.21-12-029**, this advice letter is submitted with a Tier 2 designation. PG&E requests that this **Tier 2** advice submittal become effective on **January 1, 2022**, consistent with D.21-12-029, Decision Granting Motions to Establish Memorandum Accounts Effective on January 1, 2022.⁸

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.21-08-013 (consolidated)**. 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/>.

⁸ See also D.21-12-029 at 10 (Conclusion of Law 5) ("SCE, SDG&E, and PG&E should file respective Tier 2 Advice Letters with the Energy Division to establish new memorandum accounts to record the difference in the revenue requirement resulting from the current authorized rate of return starting on January 1, 2022, and the rate of return to be adopted in the decision addressing the applications of SCE, SDG&E, and PG&E.").

/S/

Sidney Bob Dietz II
Director, Regulatory Relations

Attachments

cc: Service List A.21-08-013 (consolidated)



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) #: 4546-G/6447-E

Tier Designation: 2

Subject of AL: Establishing the Cost of Capital Memorandum Accounts Per Ordering Paragraph 3 of D.21-12-029

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 #: D.21-12-029

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: 1/1/22

No. of tariff sheets: 10

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.
37626-G	GAS PRELIMINARY STATEMENT PART FS COST OF CAPITAL MEMORANDUM ACCOUNT - GAS (COCMA-G) Sheet 1	
37627-G	GAS PRELIMINARY STATEMENT PART FS COST OF CAPITAL MEMORANDUM ACCOUNT - GAS (COCMA-G) Sheet 2	
37628-G	GAS PRELIMINARY STATEMENT PART FS COST OF CAPITAL MEMORANDUM ACCOUNT - GAS (COCMA-G) Sheet 3	
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Cal P.U.C. Sheet No.	Title of Sheet	Cancelling Cal P.U.C. Sheet No.
52262-E	ELECTRIC PRELIMINARY STATEMENT PART JK COST OF CAPITAL MEMORANDUM ACCOUNT - ELECTRIC (COCMA-E) Sheet 1	
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GAS PRELIMINARY STATEMENT PART FS
COST OF CAPITAL MEMORANDUM ACCOUNT - GAS (COCMA-G)

Sheet 1

(N)
(N)

- FS. COST OF CAPITAL MEMORANDUM ACCOUNT – GAS (COCMA-G) (N)
1. PURPOSE: The purpose of the Cost of Capital Memorandum Account (COCMA) is to track, starting on January 1, 2022, the difference between the revenue requirement resulting from the current authorized Cost of Capital (COC) and the revenue requirement resulting from the final COC adopted in the Commission decision on the 2022 COC Application (A.) 21-08-015 (2022 COC Application). (N)
 2. APPLICABILITY: The COCMA shall apply to all customer classes, except for those specifically excluded by the Commission.
 3. REVISION DATES: Disposition of the balances in the account will be through the Annual Gas True-Up advice letter, or as authorized by the Commission.
 4. RATES: The COCMA does not have a separate rate component.
 5. ACCOUNTING PROCEDURE: The COCMA consists of the following three subaccounts:

GAS DISTRIBUTION SUBACCOUNT: The purpose of the Gas Distribution Subaccount is to record the difference between the gas distribution revenue requirement resulting from the current authorized COC in effect on January 1, 2022 and the revenue requirement resulting from the final COC adopted in the Commission decision on the 2022 COC Application. Disposition of the balance in this subaccount will be through the Distribution Cost Subaccount of the Core Fixed Cost Account (CFCA) and the Distribution Subaccount of the Noncore Customer Class Charge Account (NCA).

GAS TRANSMISSION AND STORAGE SUBACCOUNT: The purpose of the Gas Transmission and Storage Subaccount is to record the difference between the backbone transmission and storage revenue requirements resulting from the current authorized COC in effect on January 1, 2022 and the revenue requirement resulting from the final COC adopted in the Commission decision on the 2022 COC Application. Disposition of the balance in this subaccount will be through the Core Cost Subaccount of the CFCA and the Noncore Subaccount of the NCA.

LOCAL TRANSMISSION SUBACCOUNT: The purpose of the Local Transmission Subaccount is to record the difference between the local transmission revenue requirement resulting from the current authorized COC in effect on January 1, 2022 and the revenue requirement resulting from the final COC adopted in the Commission decision on the 2022 COC Application. Disposition of the balance in this subaccount will be through the Core Cost Subaccount of the CFCA and the Local Transmission Subaccount of the NCA.
- a) GAS DISTRIBUTION SUBACCOUNT
- The following entries will be made to the Gas Distribution Subaccount, net of an allowance for Revenue Fees and Uncollectible (RF&U) accounts expense, upon the issuance of a final decision in the 2022 COC Application, at the end of each month, or as applicable:
- 1) A debit entry equal to the annual cost of capital revenue requirement for gas distribution based on the authorized rate base in the GRC and the rate of return on rate base adopted in the Commission decision on the 2022 COC Application, prorated monthly until the final COC decision is implemented; (N)

(Continued)

Advice 4546-G
Decision 21-12-029

Issued by
Robert S. Kenney
Vice President, Regulatory Affairs

Submitted December 29, 2021
Effective
Resolution



GAS PRELIMINARY STATEMENT PART FS
COST OF CAPITAL MEMORANDUM ACCOUNT - GAS (COCMA-G)

Sheet 2

(N)
(N)

GAS DISTRIBUTION SUBACCOUNT (Cont'd):

(N)

- 2) A credit entry equal to the annual cost of capital revenue requirement in effect on January 1, 2022, prorated monthly until the final COC decision is implemented;
- 3) An entry to record the transfer of amounts to or from other accounts as approved by the Commission; and
- 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 the three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15 or its successor, or as otherwise authorized by the Commission.

b) GAS TRANSMISSION AND STORAGE SUBACCOUNT

The following entries will be made to the Gas Transmission and Storage Subaccount, net of an allowance for RF&U accounts expense, upon the issuance of a final decision in the 2022 COC Application, at the end of each month, or as applicable:

- 1) A debit entry equal to the annual cost of capital revenue requirement for Gas transmission and storage based on the authorized rate base in the GRC and the rate of return on rate base adopted in the Commission decision on the 2022 COC Application, prorated monthly until the final COC decision is implemented;
- 2) A credit entry equal to the annual cost of capital revenue requirement in effect on January 1, 2022, prorated monthly until the final COC decision is implemented;
- 3) An entry to transfer the balance in the account to the Core Cost Subaccount of the CFCA and the Noncore Subaccount of the NCA, as approved by the Commission. The distribution of the balance will be 50% to core and 50% to noncore; and
- 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 the three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15 or its successor, or as otherwise authorized by the Commission.

c) LOCAL TRANSMISSION AND STORAGE SUBACCOUNT

The following entries will be made to the Local Transmission Subaccount upon the issuance of a final decision in the 2022 COC Application, or as applicable, net of an allowance for RF&U accounts expense, at the end of each month, as applicable:

- 1) A debit entry equal to the annual cost of capital revenue requirement for local transmission based on the authorized rate base in the GRC and the rate of return on rate base adopted in the Commission decision on the 2022 COC Application, prorated monthly until the final COC decision is implemented;
- 2) A credit entry equal to the annual cost of capital revenue requirement in effect on January 1, 2022, prorated monthly until the final COC decision is implemented;

(N)

(Continued)

Advice 4546-G
Decision 21-12-029

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December 29, 2021



GAS PRELIMINARY STATEMENT PART FS
COST OF CAPITAL MEMORANDUM ACCOUNT - GAS (COCMA-G)

Sheet 3

(N)
(N)

LOCAL TRANSMISSION AND STORAGE SUBACCOUNT (Cont'd):

(N)

- 3) An entry to transfer the balance in the account to the Core Cost Subaccount of the CFCA and the Local Transmission Subaccount of the NCA, as approved by the Commission. The distribution of the balance will be 50% to core and 50% to noncore; and;
- 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 the three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15 or its successor, or as otherwise authorized by the Commission.

(N)

(Continued)

Advice 4546-G
Decision 21-12-029

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Vice President, Regulatory Affairs

Submitted
Effective
Resolution

December 29, 2021



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Advice 4546-G
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Submitted
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December 29, 2021



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Maps, Contracts and Deviations

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(Continued)

Advice	4546-G	Issued by	Submitted	December 29, 2021
Decision	21-12-029	Robert S. Kenney	Effective	
		Vice President, Regulatory Affairs	Resolution	



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ELECTRIC PRELIMINARY STATEMENT PART JK
COST OF CAPITAL MEMORANDUM ACCOUNT - ELECTRIC (COCMA-E)

Sheet 1

(N)

(N)

JK. COST OF CAPITAL MEMORANDUM ACCOUNT – ELECTRIC (COCMA-E)

(N)

1. **PURPOSE:** The purpose of the Cost of Capital Memorandum Account (COCMA) is to track, starting on January 1, 2022, the difference between the revenue requirement resulting from the current authorized Cost of Capital (COC) and the revenue requirement resulting from the final COC adopted in the Commission decision on the 2022 COC Application (A.) 21-08-015 (2022 COC Application).
2. **APPLICABILITY:** The COCMA shall apply to all customer classes, except for those specifically excluded by the Commission.
3. **REVISION DATES:** Disposition of the balances in the account will be through the Annual Electric True-Up advice letter, or as authorized by the Commission.
4. **RATES:** The COCMA does not have a separate rate component.
5. **ACCOUNTING PROCEDURE:** The COCMA consists of the following two subaccounts:

(N)

ELECTRIC DISTRIBUTION SUBACCOUNT: The purpose of the Electric Distribution Subaccount is to record the difference between the electric distribution revenue requirement resulting from the current authorized COC in effect on January 1, 2022 and the electric distribution revenue requirement resulting from the final COC adopted in the Commission decision on the 2022 COC Application. Disposition of this subaccount will be through the DRAM.

GENERATION SUBACCOUNT: The purpose of the Generation Subaccount is to record the difference between the electric generation revenue requirement resulting from the current authorized COC in effect on January 1, 2022 and the generation revenue requirement resulting from the final COC adopted in the Commission decision on the 2022 COC Application. Disposition of this subaccount will be through the PABA and the ERRRA, as applicable.

a) **ELECTRIC DISTRIBUTION SUBACCOUNT**

The following entries will be made to the Electric Distribution Subaccount upon the issuance of a final decision in the 2022 COC Application, at the end of each month, or as applicable:

- 1) A debit entry equal to the annual cost of capital revenue requirement for electric distribution based on the authorized rate base in the GRC and the rate of return on rate base adopted in the Commission decision on the 2022 COC Application, prorated monthly until the final COC decision is implemented;
- 2) A credit entry equal to the annual cost of capital revenue requirement in effect on January 1, 2022, prorated monthly until the final COC decision is implemented;
- 3) An entry to record the transfer of amounts to or from other accounts as approved by the Commission; and
- 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, or as otherwise authorized by the Commission.

(N)

(Continued)

Advice 6447-E
Decision 21-12-029

Issued by
Robert S. Kenney
Vice President, Regulatory Affairs

Submitted
Effective
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December 29, 2021



ELECTRIC PRELIMINARY STATEMENT PART JK
COST OF CAPITAL MEMORANDUM ACCOUNT - ELECTRIC (COCMA-E)

Sheet 2

(N)

(N)

b) GENERATION SUBACCOUNT

(N)

The following entries will be made to the Generation Subaccount upon the issuance of a final decision in the 2022 COC Application, at the end of each month, or as applicable:

- 1) A debit entry equal to the annual cost of capital revenue requirement for generation based on the authorized rate base in the GRC and the rate of return on rate base adopted in the Commission decision on the 2022 COC Application, prorated monthly until the final COC decision is implemented;
- 2) A credit entry equal to the annual cost of capital revenue requirement in effect on January 1, 2022, prorated monthly until the final COC decision is implemented;
- 3) An entry to record the transfer of amounts to or from other accounts as approved by the Commission; and
- 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, or as otherwise authorized by the Commission.

(N)

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

AT&T Albion Power Company	East Bay Community Energy Ellison Schneider & Harris LLP Energy Management Service	Pioneer Community Energy
Alta Power Group, LLC Anderson & Poole	Engineers and Scientists of California	Public Advocates Office
Atlas ReFuel BART	GenOn Energy, Inc. Goodin, MacBride, Squeri, Schlotz & Ritchie	Redwood Coast Energy Authority Regulatory & Cogeneration Service, Inc. SCD Energy Solutions San Diego Gas & Electric Company
Barkovich & Yap, Inc. California Cotton Ginners & Growers Assn California Energy Commission	Green Power Institute Hanna & Morton ICF International Power Technology	SPURR San Francisco Water Power and Sewer Semptra Utilities
California Hub for Energy Efficiency Financing	Intertie	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.
California Alternative Energy and Advanced Transportation Financing Authority California Public Utilities Commission Calpine	Intestate Gas Services, Inc. Kelly Group Ken Bohn Consulting Keyes & Fox LLP Leviton Manufacturing Co., Inc.	TransCanada Utility Cost Management Utility Power Solutions Water and Energy Consulting Wellhead Electric Company Western Manufactured Housing Communities Association (WMA) Yep Energy
Cameron-Daniel, P.C. Casner, Steve Center for Biological Diversity	Los Angeles County Integrated Waste Management Task Force MRW & Associates Manatt Phelps Phillips Marin Energy Authority McKenzie & Associates	
Chevron Pipeline and Power City of Palo Alto	Modesto Irrigation District NLine Energy, Inc. NRG Solar	
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	OnGrid Solar Pacific Gas and Electric Company Peninsula Clean Energy	
Dept of General Services Don Pickett & Associates, Inc. Douglass & Liddell		