

March 9, 2022

**Advice 4583-G**

(Pacific Gas and Electric Company U 39 G)

Public Utilities Commission of the State of California

**Subject:** Updates to Gas Preliminary Statements Pursuant to Decision (D.) 22-02-025

**Purpose**

Pursuant to D. 22-02-025 (“Decision”), *Decision Implementing Senate Bill 1440 Biomethane Procurement Program*, Ordering Paragraphs (“OP”) 34, 44, 46, and 47, Pacific Gas and Electric Company (“PG&E”), submits this Tier 1 Advice Letter to update its Core Fixed Cost Account (CFCA), *Gas Preliminary Statement Part F*, Noncore Customer Class Charge Account (NCA), *Gas Preliminary Statement Part J*, Gas Programs Balancing Account (GPBA), *Gas Preliminary Statement Part DH*, and *Purchased Gas Account (PGA)*, *Gas Preliminary Statement Part D*. The updates to these tariffs are presented in Attachment 1.

**Background**

On February 24, 2022, the Commission approved D. 22-02-025 that requires the Investor-Owned Utilities<sup>1</sup> (IOUs) to update their tariffs to set-aside \$1 million to fund a study and to set aside their portion of \$40 million in gas Greenhouse Gas (GHG) auction proceeds to fund biomethane procurement pilot projects.

Specifically, OP 34 requires the IOUs to set-aside \$1 million over three years for a collaboration between the Commission and the Office of Environmental Health Hazard Assessment to contract with a research institution and/or private company for a study regarding health-based concentration limits for constituents of concern, namely trace toxic substances including carbon monoxide. The IOUs are required to reimburse the Commission up to \$1 million from each utility’s respective cost recovery mechanism to recover costs from core and noncore customers annually through their respective Annual Gas True-Up filings. PG&E understands OP 34 to require a total of \$1 million be set-aside among the IOUs to fund the study. The decision is silent on how to allocate the \$1 million

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<sup>1</sup> IOUs include Southern California Gas Company (SoCalGas), Pacific Gas and Electric Company (PG&E), San Diego Gas & Electric Company (SDG&E), and Southwest Gas Corporation (SWG).

in study costs among the IOUs. Therefore, PG&E proposes the Commission allocate the \$1 million among the IOUs using the same allocation among the IOUs for the one-time set-aside of Cap-and-Trade allowance proceeds to fund pilot projects.<sup>2</sup> This allocation is based on each IOU's respective percentage of their combined California Resource Board allocation of Cap-and-Trade allowances, which for PG&E is 42.34%, or \$423,400.

OP 44 requires the IOUs set-aside a total of \$40 million in 2022 to fund biomethane procurement pilot projects. The total set-aside is allocated among the IOUs as follows- SoCalGas: 49.26, PG&E: 42.34%, SDG&E: 6.77%, and SWG: 1.63%. Based on these percentages, PG&E is required to set-aside a total of \$16,936,000 in quarterly installments during March, June, September, and December. Additionally, OP 46 requires the IOUs to modify their existing Greenhouse Gas Balancing Accounts (GHGBA) to add a subaccount to track all Cap-and-Trade allowance proceeds set-aside pursuant to the decision, as well as any interest accrued on those proceeds. PG&E's GHGBA is named the GPBA. Pursuant to these ordering paragraphs, PG&E proposes to add the Biomethane Procurement Pilot Projects Subaccount to the GPBA to record the GHG auction proceeds set-aside during 2022 and pilot project costs. Furthermore, OP 47 requires a utility to request Commission approval through a Tier 2 Advice Letter to return unused allowance proceeds to their residential customers in the form of the next Climate Credit if they anticipate those proceeds will not be spent. Lastly, OP 48 requires any unspent Cap-and-Trade allowance proceeds to be returned to ratepayers in the Climate Credit by December 31, 2032.

Finally, OP 43 requires PG&E to file an application no later than July 1, 2023, proposing pilot projects, including at least one woody biomass gasification project focused on conversion of woody biomass to biomethane, that include procuring bio-synthetic natural gas from forest, agricultural, and urban wood waste pyrolysis and gasification projects using methanation.<sup>3</sup>

### **Tariff Revisions**

Core Fixed Cost Account (CFCA), *Gas Preliminary Statement Part F*- Add accounting procedures 6.b.19 to set-aside core customers portion of study costs over a three-year period and 6.b.20 to record reimbursements to the Commission, or its designee, for study costs.

Noncore Customer Class Charge Account (NCA), *Gas Preliminary Statement Part J*- Add accounting procedures 6.a.15 to set-aside noncore customers portion of study costs over a three-year period and 6.b.16 to record reimbursements to the Commission, or its designee, for study costs.

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<sup>2</sup> OP 44 requires the one-time set aside for funding pilot costs be allocated among the IOUs as follows- SoCalGas: 49.26, PG&E: 42.34%, SDG&E 6.77% SWG 1.63%.

<sup>3</sup> As part of that future application, PG&E will request the Commission address cost responsibility for pilot costs above the funding set-aside during 2022, if applicable.

Gas Programs Balancing Account (GPBA), *Gas Preliminary Statement Part DH*- Add the Biomethane Procurement Pilot Projects Subaccount to record the \$16,936,000 of GHG auction proceeds set-aside in 2022 and pilot project costs.

Purchased Gas Account (PGA), *Gas Preliminary Statement Part D*- Add to accounting procedure 6.a.1. clarifying language that recorded gas costs in the Gas Supply Portfolio exclude above-market Renewable Natural Gas (RNG) commodity costs associated with Biomethane Procurement Pilot Projects that are recovered from customers through the Biomethane Procurement Pilot Projects Subaccount in the Gas Program Balancing Account. Above market RNG commodity expenses equal the RNG commodity price less the traditional natural gas commodity price.

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

### **Protests**

Anyone wishing to protest this submittal may do so by letter sent electronically via E-mail, no later than **March 29, 2022**, which is 20 days after the date of this submittal. Protests must be submitted to:

CPUC Energy Division  
ED Tariff Unit  
E-mail: [EDTariffUnit@cpuc.ca.gov](mailto:EDTariffUnit@cpuc.ca.gov)

The protest shall also be electronically sent to the Joint Utilities via E-mail at the address shown below on the same date it is electronically delivered to the Commission:

Sidney Bob Dietz II  
Director, Regulatory Relations  
c/o Megan Lawson  
E-mail: [PGETariffs@pge.com](mailto: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 and 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).





# 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 G)

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) #: 4583-G

Tier Designation: 1

Subject of AL: Updates to Gas Preliminary Statements Pursuant to Decision (D.) 22-02-025

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.22-02-025

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: 3/9/22

No. of tariff sheets: 11

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

California Public Utilities Commission  
Energy Division Tariff Unit Email:  
[EDTariffUnit@cpuc.ca.gov](mailto:EDTariffUnit@cpuc.ca.gov)

Contact Name: Sidnev Bob Dietz II. c/o Megan Lawson  
Title: Director, Regulatory Relations  
Utility/Entity Name: Pacific Gas and Electric Company  
  
Telephone (xxx) xxx-xxxx: (415)973-2093  
Facsimile (xxx) xxx-xxxx:  
Email: PGETariffs@pge.com

Contact Name:  
Title:  
Utility/Entity Name:  
  
Telephone (xxx) xxx-xxxx:  
Facsimile (xxx) xxx-xxxx:  
Email:

CPUC  
Energy Division Tariff Unit  
505 Van Ness Avenue  
San Francisco, CA 94102

Clear Form

| Cal P.U.C.<br>Sheet No. | Title of Sheet                                                                        | Cancelling<br>Cal P.U.C.<br>Sheet No. |
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| 37726-G                 | GAS PRELIMINARY STATEMENT PART D<br>PURCHASED GAS ACCOUNT<br>Sheet 2                  | 33464-G                               |
| 37727-G                 | GAS PRELIMINARY STATEMENT PART DH<br>GAS PROGRAMS BALANCING ACCOUNT (GPBA)<br>Sheet 1 | 36756-G                               |
| 37728-G                 | GAS PRELIMINARY STATEMENT PART DH<br>GAS PROGRAMS BALANCING ACCOUNT (GPBA)<br>Sheet 2 | 37456-G                               |
| 37729-G                 | GAS PRELIMINARY STATEMENT PART DH<br>GAS PROGRAMS BALANCING ACCOUNT (GPBA)<br>Sheet 3 | 34158-G                               |
| 37730-G                 | GAS PRELIMINARY STATEMENT PART DH<br>GAS PROGRAMS BALANCING ACCOUNT (GPBA)<br>Sheet 4 | 36758-G                               |
| 37731-G*                | GAS PRELIMINARY STATEMENT PART DH<br>GAS PROGRAMS BALANCING ACCOUNT (GPBA)<br>Sheet 5 |                                       |
| 37732-G                 | GAS PRELIMINARY STATEMENT PART F<br>CORE FIXED COST ACCOUNT<br>Sheet 4                | 36653-G                               |
| 37733-G                 | GAS PRELIMINARY STATEMENT PART J<br>NONCORE CUSTOMER CLASS CHARGE ACCOUNT<br>Sheet 3  | 36659-G                               |
| 37734-G*                | GAS TABLE OF CONTENTS<br>Sheet 1                                                      | 37719-G                               |
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| 37736-G*                | GAS TABLE OF CONTENTS<br>Sheet 5                                                      | 37506-G                               |



**GAS PRELIMINARY STATEMENT PART D  
PURCHASED GAS ACCOUNT**

Sheet 2

D. PURCHASED GAS ACCOUNT (PGA) (Cont'd.)

6. ACCOUNTING PROCEDURE: (Cont'd.)

PG&E shall maintain the PGA by making entries to the subaccounts as follows:

a. Core Sales Subaccount

The following entries, net of an allowance for Revenue Fees and Uncollectible (RF&U) accounts expense, will be made to this subaccount each month, or as applicable:

- 1) A debit entry equal to the recorded gas costs in the Gas Supply Portfolio during the month as described in Preliminary Statement Part C.7, excluding costs associated with core shrinkage and CPUC authorized Core Gas Hedging Plans that are recorded in other PGA accounts. Above-market Renewable Natural Gas (RNG) commodity costs associated with Biomethane Procurement Pilot Projects are also excluded from these recorded costs and instead recorded and recovered through the Biomethane Procurement Pilot Projects Subaccount in the Gas Program Balancing Account. Above market RNG commodity expenses equal the RNG commodity price less the traditional natural gas commodity price.
- 2) A debit entry equal to the involuntary diversion usage charges incurred by the core;
- 3) A debit entry equal to the carrying costs on cycled gas in storage;
- 4) An annual debit or credit entry equal to the core portion of the cost or benefit resulting from the CPIM as described in Preliminary Statement Part C.14;
- 5) A credit entry equal to the revenue from the Core Procurement Charge rate component;
- 6) A debit or credit entry equal to any other amount authorized by the CPUC to be recorded in this subaccount;
- 7) A debit or credit entry, as appropriate, to record the transfer of amounts from other accounts or subaccounts to this subaccount for recovery in rates; and
- 8) An entry equal to the interest on the average of the balance in the subaccount at the beginning of the month and the balance in the subaccount after entries from D.6.a.1 through D.6.a.7 are made, at a rate equal to one-twelfth the interest rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15, or its successor.

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**GAS PRELIMINARY STATEMENT PART DH**  
**GAS PROGRAMS BALANCING ACCOUNT (GPBA)**

Sheet 1

DH. GAS PROGRAMS BALANCING ACCOUNT (GPBA)

1. **PURPOSE:** The purpose of the Gas Programs Balancing Account (GPBA) is to record costs, adopted amounts, and revenues associated with gas programs in which both core and noncore customers participate.
2. **APPLICABILITY:** The GPBA applies to all customer classes, except for those schedules or contracts specifically excluded by the Commission.
3. **REVISION DATE:** Disposition of the balances in the subaccounts of this account shall be through the Annual Gas True-up (AGT) advice letter process, or as otherwise authorized by the Commission.
4. **RATES:** The rates applicable to the following subaccounts will be set forth in Preliminary Statement Part B:
  - Greenhouse Gas Compliance Cost Subaccount
  - Greenhouse Gas Operational Cost Subaccount

The Greenhouse Gas Revenues, Low-Carbon Fuel Standard Revenues, Biomethane Environmental Proceeds, Renewable Gas Interconnection Incentive Program, and Biomethane Procurement Pilot Projects subaccounts do not have rate components.

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5. **ACCOUNTING PROCEDURE:** The GPBA consists of the following subaccounts:

The "Greenhouse Gas Compliance Cost Subaccount" records greenhouse gas (GHG) compliance costs incurred on behalf of natural gas end-use customers under the Air Resource Board's (ARB) Cap-and-Trade Program and the associated revenues.

The "Greenhouse Gas Revenues Subaccount" records GHG revenues generated under the Cap-and-Trade Program through the auction of GHG allowances allocated to PG&E on behalf of natural gas end-use customers, less any revenues to cover GHG administrative costs, and revenues returned to customers.

The "Greenhouse Gas Operational Cost Subaccount" records the difference between the revenue and actual operational costs arising out of complying with the Cap-and-Trade Program obligations.

The "Low-Carbon Fuel Standard Revenues Subaccount" records the difference between the gas portion of the proceeds from the sale of consigned Low-Carbon Fuel Standard (LCFS) credits, less any approved program costs and the LCFS revenues returned to gas customers.

The "Biomethane Environmental Proceeds Subaccount" records the difference between the gas portion of the proceeds received by PG&E from sellers of environmental credits, less any approved program costs and the proceeds returned to gas customers as part of its Voluntary Renewable Natural Gas (or Biomethane) Procurement pilot.

(Continued)

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|-----------------|-----------|-------------------------------------------|-------------------|---------------|
| <i>Advice</i>   | 4583-G    | <i>Issued by</i>                          | <i>Submitted</i>  | March 9, 2022 |
| <i>Decision</i> | 22-02-025 | <b>Robert S. Kenney</b>                   | <i>Effective</i>  | March 9, 2022 |
|                 |           | <i>Vice President, Regulatory Affairs</i> | <i>Resolution</i> |               |



**GAS PRELIMINARY STATEMENT PART DH**  
**GAS PROGRAMS BALANCING ACCOUNT (GPBA)**

Sheet 2

5. ACCOUNTING PROCEDURE (Cont'd):

The "Renewable Gas Interconnection Program Incentive Subaccount" is to record and track PG&E's respective share of the \$40 million California Air Resources Board (CARB) allocation of cap-and-trade allowance proceeds (42.34% or \$16.936 million) compared to the monetary incentive payments to biomethane producers for the development, deployment, and utilization of the utilities' gas pipeline pursuant to Decision 20-12-031.

The "Biomethane Procurement Pilot Projects Subaccount" is a two-way subaccount that records the difference between gas GHG auction proceeds of \$16.936 million set aside during 2022 and the costs for pilot projects that convert waste into biomethane (excluding project administrative expenses). Decision 22-02-025 requires PG&E to file an application no later than July 1, 2023, proposing pilot projects. Disposition of an overcollected balance, or unused allowance proceeds, may be returned to residential customers through a Tier 2 advice letter as part of the next Climate Credit if those proceeds are expected not to be spent. Any unspent allowance proceeds must be returned to ratepayers no later than December 31, 2032. Disposition of an undercollected balance will be through the Annual Gas True-Up Advice Filing, or as otherwise approved upon a decision in PG&E's future application deciding cost responsibility for pilot costs above the GHG auction proceeds set-aside in 2022, if applicable.

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a. Greenhouse Gas Compliance Cost Subaccount:

PG&E shall make the following entries at the end of each month, as applicable, as follows:

- 1) A debit entry equal to GHG compliance costs incurred, including financing costs on the monthly GHG compliance instruments inventory held for future compliance, under the ARB's Cap-and-Trade Program;
- 2) A credit entry equal to the revenues from the AB 32 GHG Compliance rate component, excluding Revenue Fees and Uncollectible (RF&U) accounts expense;
- 3) A debit/(credit) entry to record the incurred covered entity exemption related costs<sup>1</sup>
- 4) A debit/(credit) entry, as appropriate, to record the transfer of amounts to or from other accounts as approved by the Commission, and
- 5) 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.

b. Greenhouse Gas Revenues Subaccount:

PG&E shall make the following entries at the end of each month, as applicable, as follows:

- 1) A credit entry equal to GHG revenues generated from auctions of consigned natural gas GHG allowances;

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<sup>1</sup> D.14-12-040 at Ordering Paragraph (OP) 6 and D.15-10-032 at OP 2 and 11.

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|          |           |                                    |            |               |
|----------|-----------|------------------------------------|------------|---------------|
| Advice   | 4583-G    | Issued by                          | Submitted  | March 9, 2022 |
| Decision | 22-02-025 | <b>Robert S. Kenney</b>            | Effective  | March 9, 2022 |
|          |           | Vice President, Regulatory Affairs | Resolution |               |



**GAS PRELIMINARY STATEMENT PART DH**  
**GAS PROGRAMS BALANCING ACCOUNT (GPBA)**

Sheet 3

Greenhouse Gas Revenues Subaccount (Cont'd):

- 2) A debit entry equal to the GHG revenue to recover natural gas GHG residential CA Climate Credit administrative costs approved through a reasonableness review, which is transferred to the Greenhouse Gas Expense Memorandum Account – Gas (GHGEMA-G);
- 3) A debit entry equal to the GHG allowance revenues returned to customers, net of an allowance for RF&U;
- 4) A debit/(credit) entry, as appropriate, to record the transfer of amounts to or from other accounts as approved by the Commission, and
- 5) An entry equal to the interest on the average of the balance in this account at the beginning of the month and the balance in this account after the above entries at a rate equal to one-twelfth the interest rate on three month Commercial paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15, or its successor.

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5. ACCOUNTING PROCEDURE (Cont'd):

c. Greenhouse Gas Operational Cost Subaccount:

PG&E shall make the following entries at the end of each month, as applicable, as follows:

- 1) A debit entry equal to the operational costs arising from complying with ARB Cap-and-Trade Program obligations, attributable to the following:
  - a) GHG compliance costs relating to the operation of PG&E's gas compressor stations and any other facilities
  - b) GHG compliance costs attributable to lost and unaccounted for gas
  - c) Any other GHG Compliance cost attributable to gas operations
- 2) A credit entry equal to the revenues from the AB 32 GHG Operational Cost rate component, excluding RF&U;
- 3) A debit/(credit) entry, as appropriate, 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.

d. Low-Carbon Fuel Standard Revenues Subaccount:

PG&E shall make the following entries at the end of each month, as applicable, as follows:

- 1) A credit entry equal to the proceeds from the sale of LCFS credits;
- 2) A debit entry equal to any incurred expenses related to the program;

(L)

(Continued)



**GAS PRELIMINARY STATEMENT PART DH**  
**GAS PROGRAMS BALANCING ACCOUNT (GPBA)**

Sheet 4

Low-Carbon Fuel Standard Revenues Subaccount (Cont'd):

(N)

- 3) A debit entry equal to the portion of LCFS revenues returned to customers, excluding RF&U;
- 4) A debit entry equal to the amount paid to the California Air Resources Board (CARB) or any other authority as ordered by the Commission;
- 5) A debit or credit entry to transfer amounts to and from other accounts upon approval by the Commission and;
- 6) 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.

(L)

(L)

5. ACCOUNTING PROCEDURE (Cont'd):

e. Biomethane Environmental Proceeds Subaccount:

PG&E shall make the following entries at the end of each month, as applicable, as follows:

- 1) A credit entry equal to the proceeds received by PG&E related to environmental credits sold by a biomethane seller;
- 2) A debit entry equal to any incremental incurred expenses related to the Voluntary Renewable Natural Gas Procurement Plan pilot;
- 3) A debit entry equal to the proceeds returned to customers;
- 4) A debit or credit entry to transfer amounts to and from other accounts upon approval by the Commission and;
- 5) 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.

f. Renewable Gas Interconnection Incentive Program Subaccount:

PG&E shall make the following entries at the end of each month, as applicable, as follows:

- 1) A credit entry to record the incentive funding from GHG proceeds as approved by the CPUC in the annual AGT filing. A corresponding debit entry is recorded to the Greenhouse Gas Revenues Subaccount;
- 2) A debit entry equal to the incentive payments covering eligible interconnection costs incurred by biomethane interconnector;
- 3) A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts as approved by the Commission, and;

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**GAS PRELIMINARY STATEMENT PART DH**  
**GAS PROGRAMS BALANCING ACCOUNT (GPBA)**

Sheet 5

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(N)

Renewable Gas Interconnection Incentive Program Subaccount (Cont'd):

(N)

- 1) An entry equal to the interest on the average of the balance in this account at the beginning of the month and the balance in this account after the above entries at a rate equal to one-twelfth the interest rate on three-month commercial paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15, or its successor.

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g. Biomethane Procurement Pilot Projects Subaccount:

(N)

PG&E will make the following entries at the end of each month, or as applicable, as follows:

- 1) A credit entry to record the transfer of GHG proceeds from the Greenhouse Gas Revenues Subaccount;
- 2) A debit entry equal to the above market renewable natural gas (RNG) commodity expenses. Above market RNG commodity expenses equal the RNG commodity price less the traditional natural gas commodity price;
- 3) A debit or credit entry equal to the capital revenue requirement associated with actual capital additions related to pilot facilities, pipeline extensions, interconnections, and any other related costs. Capital revenue requirements include depreciation expense, the return on investment, federal and state income taxes, and property taxes associated with the costs;
- 4) A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts as approved by the Commission; and,
- 5) 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.

(N)

Note: All accounting entries described above, shall exclude an allowance for Revenue Fees and Uncollectible (RF&U) accounts expenses.

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Advice 4583-G  
Decision 22-02-025

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

Submitted  
Effective  
Resolution

March 9, 2022  
March 9, 2022





**GAS PRELIMINARY STATEMENT PART J  
NONCORE CUSTOMER CLASS CHARGE ACCOUNT**

Sheet 3

J. NONCORE CUSTOMER CLASS CHARGE ACCOUNT (NCA) (Cont'd.)

6. ACCOUNTING PROCEDURE: (Cont'd.)

a. Noncore Subaccount (Cont'd.)

13) a debit entry equal to one-twelfth of the adopted current year gas transmission revenue requirement allocated to noncore customers for best practices related to minimizing methane emissions consistent with new regulatory requirements pursuant to Senate Bill 1371 and Commission Decision 17-06-015. A corresponding credit entry (including both core and noncore) is recorded in Gas Preliminary Statement Part DZ, New Environmental Regulations Balancing Account, Item 5b. The noncore portion of the adopted revenue requirement is based on the "Other-Equal Distribution Based on All Transportation Volumes" allocator adopted in Gas Preliminary Part C, Gas Accounting Terms & Definitions, 3.a. Cost Allocation Factors.

14) a debit entry equal to one-twelfth of the noncore portion of the revenue requirement associated with depreciation and decommissioning of the Los Medanos and Pleasant Creek facilities adopted in PG&E's GT&S rate case;

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15) a debit entry equal to the noncore portion set-aside to fund reimbursements to the CPUC associated with a study regarding health-based concentration limits for constituents of concern, namely trace toxic substances including carbon monoxide. The total amount set-aside of \$423,400 (both core and noncore) will be set aside in equal amounts over a 3-year period (2022-2024). The noncore portion is based on the "Other – Equal Distribution Based on All Transportation Volumes" factor from PG&E's Preliminary Statement Part C.3.a in effect at the time of the set-aside;

(N)

(N)

16) a credit entry equal to payments made to the CPUC, or its designee, equal to the noncore portion of study costs set-aside in accounting procedure 6.a.15. The total payments made may not exceed the amount set-aside; and,

(N)

(N)

17) an entry equal to interest on the average of the balance in the subaccount at the beginning of the month and the balance after entries from above, 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.

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b. Distribution Subaccount

The following entries will be made to this subaccount each month, or as applicable, excluding an allowance for RF&U:

- 1) a one-time entry equal to the noncore distribution portion of the authorized GRC base revenue requirement;
- 2) a debit entry equal to one-twelfth of the gas noncore portion of the ClimateSmart Administrative and Marketing revenue requirement, (see corresponding credit entry in the Administrative and Marketing Subaccount of the ClimateSmart Balancing Account)
- 3) an entry equal to any other amounts adopted by the CPUC to be included in this subaccount;
- 4) a credit equal to the NCA-Interim Relief and Distribution revenue;
- 5) a credit entry equal to the Noncore Distribution Fixed Cost Account (NDFCA) revenue;
- 6) a credit equal to the NCA Distribution revenue;

(Continued)





**GAS TABLE OF CONTENTS**

Sheet 4

| PART                          | TITLE OF SHEET                                             | CAL P.U.C.<br>SHEET NO.                                                                                                                       |
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March 9, 2022

## **Attachment 2**

**Redline Tariff Revisions**





**GAS PRELIMINARY STATEMENT PART DH**  
**GAS PROGRAMS BALANCING ACCOUNT (GPBA)**

Sheet 1

DH. GAS PROGRAMS BALANCING ACCOUNT (GPBA):

1. **PURPOSE:** The purpose of the Gas Programs Balancing Account (GPBA) is to record costs, adopted amounts, and revenues associated with gas programs in which both core and noncore customers participate.
2. **APPLICABILITY:** The GPBA applies to all customer classes, except for those schedules or contracts specifically excluded by the Commission.
3. **REVISION DATE:** Disposition of the balances in the subaccounts of this account shall be through the Annual Gas True-up (AGT) advice letter process, or as otherwise authorized by the Commission.
4. **RATES:** The rates applicable to the following subaccounts will be set forth in Preliminary Statement Part B:
  - Greenhouse Gas Compliance Cost Subaccount
  - Greenhouse Gas Operational Cost Subaccount

The Greenhouse Gas Revenues, Low-Carbon Fuel Standard Revenues, Biomethane Environmental Proceeds, ~~and~~ Renewable Gas Interconnection Incentive Program, and Biomethane Procurement Pilot Projects subaccounts do not have rate components.

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5. **ACCOUNTING PROCEDURE:** The GPBA consists of the following subaccounts:

The "Greenhouse Gas Compliance Cost Subaccount" records greenhouse gas (GHG) compliance costs incurred on behalf of natural gas end-use customers under the Air Resource Board's (ARB) Cap-and-Trade Program and the associated revenues.

The "Greenhouse Gas Revenues Subaccount" records GHG revenues generated under the Cap-and-Trade Program through the auction of GHG allowances allocated to PG&E on behalf of natural gas end-use customers, less any revenues to cover GHG administrative costs, and revenues returned to customers.

The "Greenhouse Gas Operational Cost Subaccount" records the difference between the revenue and actual operational costs arising out of complying with the Cap-and-Trade Program obligations.

The "Low-Carbon Fuel Standard Revenues Subaccount" records the difference between the gas portion of the proceeds from the sale of consigned Low-Carbon Fuel Standard (LCFS) credits, less any approved program costs and the LCFS revenues returned to gas customers.

The "Biomethane Environmental Proceeds Subaccount" records the difference between the gas portion of the proceeds received by PG&E from sellers of environmental credits, less any approved program costs and the proceeds returned to gas customers as part of its Voluntary Renewable Natural Gas (or Biomethane) Procurement pilot.

(Continued)

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**GAS PRELIMINARY STATEMENT PART DH**  
**GAS PROGRAMS BALANCING ACCOUNT (GPBA)**

Sheet 3

Greenhouse Gas Revenues Subaccount (Cont'd):

(N)

- 2) A debit entry equal to the GHG revenue to recover natural gas GHG residential CA Climate Credit administrative costs approved through a reasonableness review, which is transferred to the Greenhouse Gas Expense Memorandum Account – Gas (GHGEMA-G);
- 3) A debit entry equal to the GHG allowance revenues returned to customers, net of an allowance for RF&U;
- 4) A debit/(credit) entry, as appropriate, to record the transfer of amounts to or from other accounts as approved by the Commission, and
- 5) An entry equal to the interest on the average of the balance in this account at the beginning of the month and the balance in this account after the above entries at a rate equal to one-twelfth the interest rate on three month Commercial paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15, or its successor.

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5. ACCOUNTING PROCEDURE (Cont'd):

c. Greenhouse Gas Operational Cost Subaccount:

PG&E shall make the following entries at the end of each month, as applicable, as follows:

- 1) A debit entry equal to the operational costs arising from complying with ARB Cap-and-Trade Program obligations, attributable to the following:
  - a) GHG compliance costs relating to the operation of PG&E's gas compressor stations and any other facilities
  - b) GHG compliance costs attributable to lost and unaccounted for gas
  - c) Any other GHG Compliance cost attributable to gas operations
- 2) A credit entry equal to the revenues from the AB 32 GHG Operational Cost rate component, excluding RF&U;
- 3) A debit/(credit) entry, as appropriate, 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.

d. Low-Carbon Fuel Standard Revenues Subaccount:

PG&E shall make the following entries at the end of each month, as applicable, as follows:

- 1) A credit entry equal to the proceeds from the sale of LCFS credits;
- 2) A debit entry equal to any incurred expenses related to the program;

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**GAS PRELIMINARY STATEMENT PART DH**  
**GAS PROGRAMS BALANCING ACCOUNT (GPBA)**

Sheet 5

Renewable Gas Interconnection Incentive Program Subaccount (Cont'd):

- 4) 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.

g. Biomethane Procurement Pilot Projects Subaccount:

PG&E will make the following entries at the end of each month, or as applicable, as follows:

- 1) A credit entry to record the transfer of GHG proceeds from the Greenhouse Gas Revenues Subaccount;
- 2) A debit entry equal to the above market renewable natural gas (RNG) commodity expenses. Above market RNG commodity expenses equal the RNG commodity price less the traditional natural gas commodity price;
- 3) A debit or credit entry equal to the capital revenue requirement associated with actual capital additions related to pilot facilities, pipeline extensions, interconnections, and any other related costs. Capital revenue requirements include depreciation expense, the return on investment, federal and state income taxes, and property taxes associated with the costs;
- 4) A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts as approved by the Commission; and,
- 5) 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.

Note: All accounting entries described above, shall exclude an allowance for Revenue Fees and Uncollectible (RF&U) accounts expenses.

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**GAS PRELIMINARY STATEMENT PART F  
CORE FIXED COST ACCOUNT**

Sheet 4

F. Core Fixed Cost Account (CFCA) (Cont'd.)

6. ACCOUNTING PROCEDURE (Cont'd):

b. Core Cost Subaccount (Cont'd):

- 15) a debit entry equal to the core portion of biomethane incentive and study payments. The core portion is based on the "Other – Equal Distribution Based on All Transportation Volumes" factor from PG&E's Preliminary Statement Part C.3.a in effect at the time of the payment;
- 16) a debit or credit entry equal to the core customers' portion of the difference between one-twelfth of the core portion of the authorized annual electricity costs revenue requirement, and the core portion of the actual electricity expenses incurred to provide gas transmission and storage services to PG&E's customers (The core portion of actual electricity costs is based on the cost allocation factor shown in Gas Preliminary Statement Part C.3.a. for "Other – Equal Distribution Based on All Transportation Volumes.)
- 17) a debit entry equal to one-twelfth of the core portion of pension related revenue requirement allocated to the Gas Transmission and Storage function; and
- 18) a debit entry equal to one-twelfth of the adopted current year gas transmission revenue requirement allocated to core customers for best practices related to minimizing methane emissions consistent with new regulatory requirements pursuant to Senate Bill 1371 and Commission Decision 17-06-015. A corresponding credit entry (including both core and noncore) is recorded in Gas Preliminary Statement Part DZ, New Environmental Regulations Balancing Account, Item 5b. The core portion of the adopted revenue requirement is based on the "Other-Equal Distribution Based on All Transportation Volumes" allocator adopted in Gas Preliminary Part C, Gas Accounting Terms & Definitions, 3.a. Cost Allocation Factors.
- 19) a debit entry equal to the core portion set-aside to fund reimbursements to the CPUC associated with a study regarding health-based concentration limits for constituents of concern, namely trace toxic substances including carbon monoxide. The total amount set-aside of \$423,400 (both core and noncore) will be set aside in equal amounts over a 3-year period (2022-2024). The core portion is based on the "Other – Equal Distribution Based on All Transportation Volumes" factor from PG&E's Preliminary Statement Part C.3.a in effect at the time of the set-aside;
- 48)20) a credit entry equal to payments made to the CPUC, or its designee, equal to the core portion of study costs set-aside in accounting procedure 6.b.19. The total payments made may not exceed the amount set-aside.
- 49)21) an entry equal to interest on the average of the balance in the account at the beginning of the month and the balance in the account after entries above, at a rate equal to one-twelfth the interest rate of the three month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release. H.15, or its successor.

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**GAS PRELIMINARY STATEMENT PART J  
NONCORE CUSTOMER CLASS CHARGE ACCOUNT**

Sheet 3

J. NONCORE CUSTOMER CLASS CHARGE ACCOUNT (NCA) (Cont'd.)

6. ACCOUNTING PROCEDURE: (Cont'd.)

a. Noncore Subaccount (Cont'd.)

13) a debit entry equal to one-twelfth of the adopted current year gas transmission revenue requirement allocated to noncore customers for best practices related to minimizing methane emissions consistent with new regulatory requirements pursuant to Senate Bill 1371 and Commission Decision 17-06-015. A corresponding credit entry (including both core and noncore) is recorded in Gas Preliminary Statement Part DZ, New Environmental Regulations Balancing Account, Item 5b. The noncore portion of the adopted revenue requirement is based on the "Other-Equal Distribution Based on All Transportation Volumes" allocator adopted in Gas Preliminary Part C, Gas Accounting Terms & Definitions, 3.a. Cost Allocation Factors.

14) a debit entry equal to one-twelfth of the noncore portion of the revenue requirement associated with depreciation and decommissioning of the Los Medanos and Pleasant Creek facilities adopted in PG&E's GT&S rate case; ~~and~~

(T)

15) a debit entry equal to the noncore portion set-aside to fund reimbursements to the CPUC associated with a study regarding health-based concentration limits for constituents of concern, namely trace toxic substances including carbon monoxide. The total amount set-aside of \$423,400 (both core and noncore) will be set aside in equal amounts over a 3-year period (2022-2024). The noncore portion is based on the "Other – Equal Distribution Based on All Transportation Volumes" factor from PG&E's Preliminary Statement Part C.3.a in effect at the time of the set-aside;

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16) a credit entry equal to payments made to the CPUC, or its designee, equal to the noncore portion of study costs set-aside in accounting procedure 6.a.15. The total payments made may not exceed the amount set-aside; and,

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~~17)~~ an entry equal to interest on the average of the balance in the subaccount at the beginning of the month and the balance after entries from above, 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.

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b. Distribution Subaccount

The following entries will be made to this subaccount each month, or as applicable, excluding an allowance for RF&U:

- 1) a one-time entry equal to the noncore distribution portion of the authorized GRC base revenue requirement;
- 2) a debit entry equal to one-twelfth of the gas noncore portion of the ClimateSmart Administrative and Marketing revenue requirement, (see corresponding credit entry in the Administrative and Marketing Subaccount of the ClimateSmart Balancing Account)
- 3) an entry equal to any other amounts adopted by the CPUC to be included in this subaccount;
- 4) a credit equal to the NCA-Interim Relief and Distribution revenue;
- 5) a credit entry equal to the Noncore Distribution Fixed Cost Account (NDFCA) revenue;
- 6) a credit equal to the NCA Distribution revenue;

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**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.  
Braun Blasing Smith Wynne, P.C.  
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  
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  
Engineers and Scientists of California

GenOn Energy, Inc.  
Goodin, MacBride, Squeri, Schlotz &  
Ritchie  
Green Power Institute  
Hanna & Morton  
ICF  
International Power Technology

Intertie

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  
McClintock IP  
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  
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  
Uplight  
Water and Energy Consulting Wellhead  
Electric Company  
Western Manufactured Housing  
Communities Association (WMA)  
Yep Energy