

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



**Pacific Gas & Electric Company**  
**GAS (Corp ID 39)**  
**Status of Advice Letter 4597G**  
**As of June 3, 2022**

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

Division Assigned: Energy

Date Filed: 04-11-2022

Date to Calendar: 04-13-2022

Authorizing Documents: D2202025

<b>Disposition:</b>	<b>Accepted</b>
<b>Effective Date:</b>	<b>05-11-2022</b>

Resolution Required: No

Resolution Number: None

Commission Meeting Date: None

CPUC Contact Information:

[edtariffunit@cpuc.ca.gov](mailto:edtariffunit@cpuc.ca.gov)

AL Certificate Contact Information:

Stuart Rubio  
(415) 973-4587  
[PGETariffs@pge.com](mailto:PGETariffs@pge.com)

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



To: Energy Company Filing Advice Letter

From: Energy Division PAL Coordinator

Subject: Your Advice Letter Filing

The Energy Division of the California Public Utilities Commission has processed your recent Advice Letter (AL) filing and is returning an AL status certificate for your records.

The AL status certificate indicates:

- Advice Letter Number
- Name of Filer
- CPUC Corporate ID number of Filer
- Subject of Filing
- Date Filed
- Disposition of Filing (Accepted, Rejected, Withdrawn, etc.)
- Effective Date of Filing
- Other Miscellaneous Information (e.g., Resolution, if applicable, etc.)

The Energy Division has made no changes to your copy of the Advice Letter Filing; please review your Advice Letter Filing with the information contained in the AL status certificate, and update your Advice Letter and tariff records accordingly.

All inquiries to the California Public Utilities Commission on the status of your Advice Letter Filing will be answered by Energy Division staff based on the information contained in the Energy Division's PAL database from which the AL status certificate is generated. If you have any questions on this matter please contact the:

Energy Division's Tariff Unit by e-mail to  
**[edtariffunit@cpuc.ca.gov](mailto:edtariffunit@cpuc.ca.gov)**



**Sidney Bob Dietz II**  
Director  
Regulatory Relations

Pacific Gas and Electric Company  
77 Beale St., Mail Code B13U  
P.O. Box 770000  
San Francisco, CA 94177

Fax: 415-973-3582

April 11, 2022

**Advice 4597-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 Implementing Senate Bill 1440 Biomethane Procurement Program*, Ordering Paragraph (“OP”) 54, Pacific Gas and Electric Company (“PG&E”), submits this Tier 2 Advice Letter to establish the 1) Core Above Market Commodity Biomethane Program and Pilots Subaccount in the Purchased Gas Account (PGA) for recording and recovering above market Renewable Natural Gas (RNG) commodity costs, and 2) Biomethane Procurement Program and Pilots Administrative Balancing Account to record actual program administrative costs to support biomethane procurement and pilots from all customers through transportation rates. The updates to these tariffs are presented in Attachment 1.

**Background**

On February 24, 2022, the Commission approved D. 22-02-025 setting biomethane (i.e., renewable natural gas (RNG) and/or bio-synthetic natural gas) procurement targets to reduce short-lived climate pollutant emissions. Specifically, OP 54 requires the Investor Owned Utilities (IOUs)<sup>1</sup> to file a Tier 2 Advice Letter within 45 days of the effective date of this decision to establish a new balancing account with subaccounts to record above market commodity biomethane costs and program administrative costs to support biomethane procurement and pilots. The recovery of the balancing account costs will be through their respective Annual Gas True-Up filings.

**Discussion**

Since the above market RNG commodity costs will be recovered from bundled core gas customers, PG&E proposes recovery of these costs through procurement rates, which

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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).

are currently recorded in the PGA.<sup>2</sup> Therefore, PG&E proposes establishing the Core Above Market Commodity Biomethane Program and Pilots Subaccount in the PGA to record and recover the above market Renewable Natural Gas (RNG) commodity costs associated with Biomethane Procurement Program and Pilots.<sup>3</sup> Establishing a new subaccount to separately track activity associated with a program is the same as establishing a new balancing account. In this instance, it also simplifies the recording and recovery of these costs with our existing process for recovery of other procurement costs.

Additionally, PG&E proposes to establish the Biomethane Procurement Program and Pilots Administrative Balancing Account to record actual program administrative costs to support biomethane procurement and pilots from all customers through transportation rates, similar to the recovery the Commission approved for the Dairy Biomethane Pilots.<sup>4</sup>

### **Tariff Revisions**

#### **Purchased Gas Account (PGA), Gas Preliminary Statement Part D**

- Add clarifying language to the Core Sales Subaccount description and accounting procedures 6.a.1. and 6.a.5 that the revenues and recorded gas costs in the Gas Supply Portfolio exclude above market RNG commodity costs associated with the Biomethane Procurement Program and pilots.
- Establish the Core Above Market Commodity Biomethane Program and Pilots Subaccount to record revenues and the above market RNG commodity costs associated with Biomethane Procurement Program and Pilots from core procurement customers. Note that above market RNG commodity costs associated with the pilots are only recorded in this subaccount once the funding set aside in the Biomethane Procurement Pilot Projects Subaccount in the Gas Programs Balancing Account is exhausted.

#### **Biomethane Procurement Program and Pilots Administrative Balancing Account, Gas Preliminary Statement Part FV**

- Establish this two-way balancing account to record actual administrative costs associated with the Biomethane Procurement Program and pilots. The portion of costs allocated to core and noncore customers is based on the cost allocation factor shown in Gas Preliminary Statement Part C.3.a. for “Other – Equal

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<sup>2</sup> PG&E will recover these costs through the PGA, until the Commission decides cost responsibility as part of a future proceeding. In order to recover these costs in transportation rates from only core bundled gas customers would require structural changes to our billing system and increase costs.

<sup>3</sup> Note that above market RNG commodity costs associated with the pilots are only recorded in this subaccount once the funding set aside in the Biomethane Procurement Pilot Projects Subaccount in the Gas Programs Balancing Account is exhausted. See Advice 4583-G-A.

<sup>4</sup> See Dairy Biomethane Pilots Balancing Account, Gas Preliminary Statement Part EG.

Distribution Based on All Transportation Volumes in effect at the balance is transferred to the applicable revenue adjustment mechanisms for recovery.

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 May 2, 2022, which is 21<sup>5</sup> 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).

### **Effective Date**

PG&E requests that this Tier 2 advice submittal become effective on regular notice, May 11, 2022, which is 30 calendar days after the date of submittal.

### **Notice**

In accordance with General Order 96-B, Section IV, a copy of this advice letter is being sent electronically to parties shown on the attached list and the parties on the service list for R.13-02-008. Address changes to the General Order 96-B service list should be directed to PG&E at email address [PGETariffs@pge.com](mailto:PGETariffs@pge.com). For changes to any other service list, please contact the Commission's Process Office at (415) 703-2021 or at

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<sup>5</sup> PG&E is moving this date to the following business day because the 20-day protest period concludes on a weekend.





# 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) #: 4597-G

Tier Designation: 2

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: 5/11/22

No. of tariff sheets: 7

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. Sheet No.	Title of Sheet	Cancelling Cal P.U.C. Sheet No.
37819-G	GAS PRELIMINARY STATEMENT PART D PURCHASED GAS ACCOUNT Sheet 1	31163-G
37820-G	GAS PRELIMINARY STATEMENT PART D PURCHASED GAS ACCOUNT Sheet 2	37737-G
37821-G	GAS PRELIMINARY STATEMENT PART D PURCHASED GAS ACCOUNT Sheet 4	31164-G
37822-G	GAS PRELIMINARY STATEMENT PART FV BIOMETHANE PROCUREMENT PROGRAM AND PILOTS ADMINISTRATIVE BALANCING ACCOUNT (BPPPABA) Sheet 1	
37823-G	GAS TABLE OF CONTENTS Sheet 1	37813-G
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**GAS PRELIMINARY STATEMENT PART D  
PURCHASED GAS ACCOUNT**

Sheet 1

D. PURCHASED GAS ACCOUNT (PGA)

- 1. PURPOSE: The purpose of the PGA is to record the cost associated with gas purchased for the Gas Supply Portfolio and revenues from the sale of that gas, and other amounts specifically authorized by the CPUC to be recorded in this account. The balances in the sub-accounts will be incorporated into monthly core procurement rates.

Descriptions of the terms and definitions used in this section are found in Preliminary Statement, Part C or in Rule 1.

- 2. APPLICABILITY: The PGA balance applies to all gas procurement rate schedules and contracts subject to the jurisdiction of the CPUC, except for those schedules and contracts specifically excluded by the CPUC.
- 3. REVISION DATE: The revision date applicable to the PGA rate shall coincide with the monthly core procurement rate change or at other times, as ordered by the CPUC.
- 4. FORECAST PERIOD: The forecast period will be monthly based on the most recent forecast of core procurement volumes, or as otherwise specified by the CPUC.
- 5. RATES: The PGA balance is included in the effective procurement rates set forth in each rate schedule (see Preliminary Statement, Part B), as applicable.
- 6. ACCOUNTING PROCEDURE: The PGA consists of the following subaccounts:

The "Core Sales Subaccount" records the cost of gas procured for sale to core customers and revenues from the sales to core customers of that gas excluding above market Renewable Natural Gas (RNG) commodity costs and revenues recorded in the Core Above Market Commodity Biomethane Program and Pilots Subaccount. (See Preliminary Statement Part C.7.)

The "Core Shrinkage Subaccount" records core shrinkage costs and shrinkage revenues from core procurement customers.

The "Core Gas Hedging Plan Subaccount" records revenues from core procurement customers, and cost and payouts for hedge instruments transacted under the Core Gas Hedging Plans authorized by the CPUC in Decision (D.) 05-10-015 (effective October 6, 2005), (D.) 06-08-027 (effective August 24, 2006), and (D.) 07-06-013 (effective June 7, 2007).

(T)  
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(T)

The "Core Above Market Commodity Biomethane Program and Pilots Subaccount" records revenues from core procurement customers and the above market RNG commodity costs associated with Biomethane Procurement Program and Pilots. Note that above market RNG commodity costs associated with the pilots are only recorded in this subaccount once the funding set aside in the Biomethane Procurement Pilot Projects Subaccount in the Gas Programs Balancing Account is exhausted.

(N)  
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|  
(N)

(Continued)



**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 RNG commodity costs associated with the Biomethane Procurement Program and pilot projects are also excluded from these costs and recorded in the Core Above Market Commodity Biomethane Program and Pilots Subaccount. Above market RNG commodity expenses equal the RNG commodity price less the traditional natural gas commodity price. (T)
- 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 excluding amounts attributable to the above market RNG commodity costs that are recorded in the Core Above Market Commodity Biomethane Program and Pilots Subaccount; (T)
- 6) A debit or credit entry equal to any other amount authorized by the CPUC to be recorded in this subaccount; (T)
- 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.

(Continued)



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

Sheet 4

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

(N)

6. ACCOUNTING PROCEDURE: (Cont'd.)

d. Core Above Market Commodity Biomethane Program and Pilots Subaccount

The following entries will be made to this account each month, net of an allowance for RF&U accounts expense, or as applicable:

- 1) a debit entry equal to above market RNG commodity costs associated with the Biomethane Procurement Program and Pilots;
- 2) a credit entry equal to the revenue from the Core Procurement Charge rate component allocated to above market RNG commodity costs;
- 3) a debit or credit entry equal to any other amount authorized by the CPUC;
- 4) a debit or credit entry to record the transfer of amounts to or from other accounts or subaccounts to or from this subaccount; and,
- 5) an entry equal to 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.

(N)



**GAS PRELIMINARY STATEMENT PART FV** Sheet 1  
BIOMETHANE PROCUREMENT PROGRAM AND PILOTS ADMINISTRATIVE BALANCING ACCOUNT (BPPPABA) (N)

DH. BIOMETHANE PROCUREMENT PROGRAM AND PILOTS ADMINISTRATIVE BALANCING ACCOUNT (BPPPABA) (N)

1. PURPOSE: The BPPPABA is a two-way balancing account that records actual expenses associated with implementing and administering the Biomethane Procurement Program and pilots.
2. APPLICABILITY: The BPPPABA applies to all customer classes, except for those schedules or contracts specifically excluded by the Commission.
3. REVISION DATE: Disposition of the balance in this account will be through the Annual Gas True-up (AGT) advice letter process, or as otherwise authorized by the Commission, through the Core Cost subaccount in the Core Fixed Cost Account and Noncore Subaccount in the Noncore Customer Class Charge Account. The portion of costs allocated to core and noncore customers 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" in effect at the balance is transferred to the applicable revenue adjustment mechanisms for recovery.
4. RATES: The BPPPABA does not have a rate component.
5. ACCOUNTING PROCEDURE:

PG&E shall make the following entries at the end of each month, as applicable, as follows, excluding amounts for Revenue, Fees, and Uncollectibles:

- 1) A debit entry equal to actual incremental administrative costs associated with implementing and administering the Biomethane Procurement Program and pilots;
- 2) A debit or credit entry equal to the capital revenue requirement associated with actual capital additions incurred for implementing the program. Capital-related revenue requirements include depreciation expense, the return on investment, federal and state income taxes, and property taxes associated with the costs of installed equipment;
- 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 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.

(Continued)

Advice 4597-G  
Decision 22-02-025

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

Submitted April 11, 2022  
Effective  
Resolution



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*Advice* 4597-G  
*Decision* 22-02-025

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

*Submitted* April 11, 2022  
*Effective* \_\_\_\_\_  
*Resolution* \_\_\_\_\_



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Advice 4597-G  
Decision 22-02-025

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

Submitted  
Effective  
Resolution

April 11, 2022



**GAS TABLE OF CONTENTS**

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# **Attachment 1**

## **Redline Tariff Revisions**



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

Sheet 1

D. PURCHASED GAS ACCOUNT (PGA)

- 1. PURPOSE: The purpose of the PGA is to record the cost associated with gas purchased for the Gas Supply Portfolio and revenues from the sale of that gas, and other amounts specifically authorized by the CPUC to be recorded in this account. The balances in the sub-accounts will be incorporated into monthly core procurement rates.

Descriptions of the terms and definitions used in this section are found in Preliminary Statement, Part C or in Rule 1.

- 2. APPLICABILITY: The PGA balance applies to all gas procurement rate schedules and contracts subject to the jurisdiction of the CPUC, except for those schedules and contracts specifically excluded by the CPUC.
- 3. REVISION DATE: The revision date applicable to the PGA rate shall coincide with the monthly core procurement rate change or at other times, as ordered by the CPUC.
- 4. FORECAST PERIOD: The forecast period will be monthly based on the most recent forecast of core procurement volumes, or as otherwise specified by the CPUC.
- 5. RATES: The PGA balance is included in the effective procurement rates set forth in each rate schedule (see Preliminary Statement, Part B), as applicable.
- 6. ACCOUNTING PROCEDURE: The PGA consists of the following subaccounts:

The "Core Sales Subaccount" records the cost of gas procured for sale to core customers and revenues from the sales to core customers of that gas excluding above market Renewable Natural Gas (RNG) commodity costs and revenues recorded in the Core Above Market Commodity Biomethane Program and Pilots Subaccount. (See Preliminary Statement Part C.7.)

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(T)

The "Core Shrinkage Subaccount" records core shrinkage costs and shrinkage revenues from core procurement customers.

The "Core Gas Hedging Plan Subaccount" records revenues from core procurement customers, and cost and payouts for hedge instruments transacted under the Core Gas Hedging Plans authorized by the CPUC in Decision (D.) 05-10-015 (effective October 6, 2005), (D.) 06-08-027 (effective August 24, 2006), and (D.) 07-06-013 (effective June 7, 2007).

The "Core Above Market Commodity Biomethane Program and Pilots Subaccount" records revenues from core procurement customers and the above market RNG commodity costs associated with Biomethane Procurement Program and Pilots. Note that above market RNG commodity costs associated with the pilots are only recorded in this subaccount once the funding set aside in the Biomethane Procurement Pilot Projects Subaccount in the Gas Programs Balancing Account is exhausted.

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(Continued)



**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 RNG commodity costs associated with the Biomethane Procurement Program and pilot projects are also excluded from these costs and recorded in the Core Above Market Commodity Biomethane Program and Pilots Subaccount. 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 excluding amounts attributable to the above market RNG commodity costs that are recorded in the Core Above Market Commodity Biomethane Program and Pilots Subaccount;
- 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 D  
PURCHASED GAS ACCOUNT**

Sheet 4

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

(N)

6. ACCOUNTING PROCEDURE: (Cont'd.)

d. Core Above Market Commodity Biomethane Program and Pilots Subaccount

The following entries will be made to this account each month, net of an allowance for RF&U accounts expense, or as applicable:

- 1) a debit entry equal to above market RNG commodity costs associated with the Biomethane Procurement Program and Pilots;
- 2) a credit entry equal to the revenue from the Core Procurement Charge rate component allocated to above market RNG commodity costs;
- 3) a debit or credit entry equal to any other amount authorized by the CPUC;
- 4) a debit or credit entry to record the transfer of amounts to or from other accounts or subaccounts to or from this subaccount; and,
- 5) an entry equal to 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.

(N)

Advice  
Decision

Issued by  
**Brian K. Cherry**  
Vice President  
Regulatory Relations

Date Filed \_\_\_\_\_  
Effective \_\_\_\_\_  
Resolution \_\_\_\_\_

**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