

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



Pacific Gas & Electric Company
GAS (Corp ID 39)
Status of Advice Letter 4700G/6829E
As of March 1, 2023

Subject: Establishing the Yield Spread Adjustment Memorandum Accounts Per Ordering Paragraph 8 of D.22-12-031

Division Assigned: Energy

Date Filed: 01-18-2023

Date to Calendar: 01-27-2023

Authorizing Documents: D2212031

Disposition:	Accepted
Effective Date:	01-01-2023

Resolution Required: No

Resolution Number: None

Commission Meeting Date: None

CPUC Contact Information:

edtariffunit@cpuc.ca.gov

AL Certificate Contact Information:

Kimberly Loo

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- Disposition of Filing (Accepted, Rejected, Withdrawn, etc.)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

January 18, 2023

Advice 4700-G/6829-E

(Pacific Gas and Electric Company ID U 39 M)

Public Utilities Commission of the State of California

**Subject: Establishing the Yield Spread Adjustment Memorandum Accounts Per
Ordering Paragraph 8 of D.22-12-031**

Purpose

This Advice Letter seeks to establish two new memorandum accounts (one electric and one gas) pursuant to Ordering Paragraph (OP) 8 of Decision (D.) 22-12-031 (the Decision). OP 8 of the Decision authorized Pacific Gas and Electric Company (PG&E) to establish memorandum accounts to track the amount that would be recovered pursuant to PG&E's Yield Spread Adjustment (YSA) proposal for recovery of short-term debt beginning January 1, 2023 in the 2023 Cost of Capital Application (A.22-04-008).

Background

On April 20, 2022, PG&E filed its 2023 Cost of Capital Application (Application) with the proposed rate of return on rate base for its electric generation, electric distribution, natural gas distribution, and natural gas transmission and storage assets. Included in the 2023 Cost of Capital Application was a request for approval of a YSA above the current Federal Reserve Statistical Release H.15 Commercial Paper Rate applicable to under-collected and over-collected balances in PG&E's balancing and memorandum accounts to become effective January 1, 2023. In the Decision, the CPUC adopted PG&E's 2023 return on rate base but deferred consideration of PG&E's YSA proposal to a second phase of the proceeding. In accordance with PG&E's request to implement the proposal beginning January 1, 2023, PG&E was authorized to create memorandum accounts to track the dollar amount that would be recovered pursuant to its YSA proposal.

Calculation of the Applicable 2023 Yield Spread Adjustment

As requested in its Application, PG&E proposes to calculate the YSA on an annual, prospective basis using PG&E's actual cost of short-term debt over a 12-month

measurement period for November through October.¹ The result of the applicable YSA for 2023 if PG&E's proposal is approved is calculated below and presented in similar format to Table 4-3 of PG&E's Prepared Testimony. The average spread between the Federal Reserve Statistical Release H.15 (Commercial Paper Rate) and PG&E's cost of short-term debt over the period was 1.26%.

Weighted Average Borrowing Rate vs. Commercial Paper Rate

Line No.	Year	Month	Actual		Spread
			Weighted Average Rate ^(a)	H.15 CP (90-Day) ^(b)	
1	2021	November	1.08%	0.08%	1.00%
2	2021	December	1.56%	0.13%	1.43%
3	2022	January	1.68%	0.15%	1.53%
4	2022	February	1.68%	0.21%	1.47%
5	2022	March	1.85%	0.63%	1.22%
6	2022	April	2.04%	0.87%	1.17%
7	2022	May	2.47%	1.08%	1.39%
8	2022	June	2.95%	1.07%	1.88%
9	2022	July	3.54%	2.44%	1.10%
10	2022	August	3.75%	2.57%	1.18%
11	2022	September	3.90%	2.57%	1.33%
12	2022	October	4.27%	3.81%	0.46%
13		Average	2.57%	1.30%	1.26%

(a) Recorded weighted average rates (PG&E Revolving Credit Facility/AR Facility/364-Day Floating-Rate Note/Term Loan).

(b) There is no available H.15 rate for September 2022. Instead, the rate is based upon the AA nonfinancial (90-day) for August 2022.

Tariff Revisions

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

- Gas Preliminary Statement Part FW: Yield Spread Adjustment Memorandum Account – Gas (YSAMA-G)

Starting on January 1, 2023, for all gas balancing and memorandum accounts that calculate interest using the three-month Commercial Paper rate, the YSAMA-G will track the difference between the interest on gas balancing and memorandum

¹ 2023 Cost of Capital Application, Prepared Testimony, Chapter 4, Cost of Short-Term Debt pg. 4-7. The YSA may be updated annually and is subject to Commission authorization in the 2023 Cost of Capital Proceeding.

accounts using the three-month Commercial Paper rate and the interest using the three-month Commercial Paper rate plus the authorized YSA.² As discussed above, for 2023, PG&E is proposing a YSA of 126 basis points (1.26 percent). Disposition of the balance in the YSAMA-G would be through a transfer to all impacted gas balancing and memorandum accounts upon approval of the YSA in Phase 2 of A.22-04-008.

- Electric Preliminary Statement Part JP: Yield Spread Adjustment Memorandum Account – Electric (YSAMA-E)

Starting on January 1, 2023, for all electric balancing and memorandum accounts that calculate interest using the three-month Commercial Paper rate, the YSAMA-E will track the difference between the interest on electric balancing and memorandum accounts using the three-month Commercial Paper rate and the interest using the three-month Commercial Paper rate plus the authorized YSA.³ For 2023, PG&E is proposing a YSA of 126 basis points (1.26 percent). Disposition of the balance in the YSAMA-E would be through a transfer to all impacted electric balancing and memorandum accounts upon approval of the YSA in Phase 2 of A.22-04-008.

This 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 February 7, 2023, 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

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

² The YSAMA will not include a separate accounting entry to record the compounding of interest as most of PG&E's balancing and memorandum accounts do. Because this account is calculating the difference between interest at the proposed Commercial Paper plus YSA rate and interest at the Commercial Paper rate, the effect of compound interest is already included in the entries proposed in the attached YSAMA preliminary statements.

³ Ibid

Sidney Bob Dietz II
Director, Regulatory Relations
c/o Megan Lawson
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 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

Pursuant to General Order (GO) 96-B, Rule 5.2, and OP 8 of D.22-12-031, this advice letter is submitted with a Tier 2 designation. Pursuant to OP 8, PG&E requests that this Tier 2 advice submittal become effective on January 1, 2023.

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 A.22-04-008. Address changes to the General Order 96-B service list should be directed to PG&E at email address PGETariffs@pge.com. For changes to any other service list, please contact the Commission's Process Office at (415) 703-2021 or at Process_Office@cpuc.ca.gov. Send all electronic approvals to PGETariffs@pge.com. Advice letter submittals can also be accessed electronically at: <http://www.pge.com/tariffs/>.

/S/

Sidney Bob Dietz II
Director, Regulatory Relations

Attachments

cc: Service List A.22-04-008



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 (ID U39 M)

Utility type:

☒ ELC ☒ GAS ☐ WATER
☐ PLC ☐ HEAT

Contact Person: Kimberly Loo

Phone #: (415)973-4587

E-mail: PGETariffs@pge.com

E-mail Disposition Notice to: KELM@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) #: 4700-G/6829-E

Tier Designation: 2

Subject of AL: Establishing the Yield Spread Adjustment Memorandum Accounts Per Ordering Paragraph 8 of D.22-12-031

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.22-12-031

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:

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: 1/1/23

No. of tariff sheets: 6

Estimated system annual revenue effect (%): N/A

Estimated system average rate effect (%): N/A

When rates are affected by AL, include attachment in AL showing average rate effects on customer classes (residential, small commercial, large C/I, agricultural, lighting).

Tariff schedules affected: See Attachment 1

Service affected and changes proposed¹: N/A

Pending advice letters that revise the same tariff sheets: N/A

¹Discuss in AL if more space is needed.

Protests and 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

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:
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.
38357-G	GAS PRELIMINARY STATEMENT PART FW YIELD SPREAD ADJUSTMENT MEMORANDUM ACCOUNT - GAS (YSAMA-G) Sheet 1	
38358-G	GAS TABLE OF CONTENTS Sheet 1	38342-G
38359-G	GAS TABLE OF CONTENTS Sheet 6	38343-G



GAS PRELIMINARY STATEMENT PART FW

Sheet 1

(N)

YIELD SPREAD ADJUSTMENT MEMORANDUM ACCOUNT - GAS (YSAMA-G)

(N)

FW. YIELD SPREAD ADJUSTMENT MEMORANDUM ACCOUNT – GAS (YSAMA-G)

(N)

1. **PURPOSE:** Starting on January 1, 2023, for all gas balancing and memorandum accounts that calculate interest using the three-month Commercial Paper rate, the YSAMA-G will track the difference between the interest on gas balancing and memorandum accounts using the three-month Commercial Paper rate and the interest using the three-month Commercial Paper rate plus the authorized yield spread adjustment (YSA). The YSA is calculated using the methodology proposed by PG&E in the 2023 Cost of Capital Proceeding (A.22-04-008). The YSA may be updated annually and is subject to Commission authorization in the 2023 Cost of Capital Proceeding.
2. **APPLICABILITY:** The YSAMA-G 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 a transfer to all impacted gas balancing and memorandum accounts as authorized by the Commission.
4. **RATES:** The YSAMA-G does not have a separate rate component.
5. **ACCOUNTING PROCEDURE:** The following entries will be made each month or as applicable:
 - a) A debit or credit entry equal to interest on the average monthly balance in all applicable gas balancing and memorandum accounts 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, plus one-twelfth of the YSA to the Commercial Paper Rate, as authorized by the Commission.
 - b) A credit or debit entry equal to interest on the average monthly balance in all applicable gas balancing and memorandum accounts 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.
 - c) An entry to record the transfer of amounts to or from other accounts as approved by the Commission.

(N)

(Continued)

Advice 4700-G
Decision D.22-12-031

Issued by
Meredith Allen
Vice President, Regulatory Affairs

Submitted
Effective
Resolution

January 18, 2023



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Part EC	Emergency Consumer Protections Memorandum Account (WCPMA-G)	35470,36265,38340,38333-G
Part ED	Dairy Biomethane Solicitation Memorandum Account (DBSMA)	33962-G
Part EE	Wildfire Expense Memorandum Account (WEMA-G)	34367-G
Part EF	Statewide Energy Efficiency Balancing Account – Gas (SWEEBA-G)	36119,36120,36121-G
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Part FQ	General Office Sale Memorandum Account (GOSMA) (GAS)	37225-G
Part FT	Percentage of Income Payment Plan Balancing Account – Gas (PIPPBA-G)	37684-G
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Cal P.U.C. Sheet No.	Title of Sheet	Cancelling Cal P.U.C. Sheet No.
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ELECTRIC PRELIMINARY STATEMENT PART JP

Sheet 1

(N)

YIELD SPREAD ADJUSTMENT MEMORANDUM ACCOUNT - ELECTRIC (YSAMA-E)

(N)

JP. YIELD SPREAD ADJUSTMENT MEMORANDUM ACCOUNT – ELECTRIC (YSAMA-E)

(N)

1. **PURPOSE:** Starting on January 1, 2023, for all electric balancing and memorandum accounts that calculate interest using the three-month Commercial Paper rate, the YSAMA-E will track the difference between the interest on electric balancing and memorandum accounts using the three-month Commercial Paper rate and the interest using the three-month Commercial Paper rate plus the authorized yield spread adjustment (YSA). The YSA is calculated using the methodology proposed by PG&E in the 2023 Cost of Capital Proceeding (A.22-04-008). The YSA may be updated annually and is subject to Commission authorization in the 2023 Cost of Capital Proceeding.
2. **APPLICABILITY:** The YSAMA-E 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 a transfer to all impacted electric balancing and memorandum accounts as authorized by the Commission.
4. **RATES:** The YSAMA-E does not have a separate rate component.
5. **ACCOUNTING PROCEDURE:** The following entries will be made each month or as applicable:
 - a) A debit or credit entry equal to interest on the average monthly balance in all applicable electric balancing and memorandum accounts 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, plus one-twelfth of the YSA to the Commercial Paper Rate, as authorized by Commission.
 - b) A credit or debit entry equal to interest on the average monthly balance in all applicable electric balancing and memorandum accounts 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.
 - c) An entry to record the transfer of amounts to or from other accounts as approved by the Commission.

(N)

(Continued)

Advice 6829-E
Decision D.22-12-031

Issued by
Meredith Allen
Vice President, Regulatory Affairs

Submitted
Effective
Resolution

January 18, 2023



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<i>Advice</i>	6829-E	<i>Issued by</i>	<i>Submitted</i>	January 18, 2023
<i>Decision</i>	D.22-12-031	Meredith Allen	<i>Effective</i>	
		<i>Vice President, Regulatory Affairs</i>	<i>Resolution</i>	



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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 Blaising 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
Dish Wireless L.L.C.

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

iCommLaw
International Power Technology
Intertie

Intestate Gas Services, Inc.

Johnston, Kevin
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.

Resource Innovations

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
Stoel Rives LLP

Tecogen, Inc.
TerraVerde Renewable Partners
Tiger Natural Gas, Inc.

TransCanada
Utility Cost Management
Utility Power Solutions
Water and Energy Consulting Wellhead
Electric Company
Western Manufactured Housing
Communities Association (WMA)
Yep Energy