



January 20, 2026

Advice 5169-G/7818-E

(Pacific Gas and Electric Company ID U 39 M)

Public Utilities Commission of the State of California

Subject: 2026 Cost of Capital – Implementation of Yield Spread Adjustment in Compliance with OP 6 of D.25-12-043

Purpose

Pursuant to Ordering Paragraph (OP) 6 of Decision (D.)25-12-043, Pacific Gas & Electric Company (PG&E) hereby submits this Tier 2 advice letter to implement the Yield Spread Adjustment (YSA) approved in the 2026 Cost of Capital Application.

Background

On March 20, 2025, PG&E filed Application (A.) 25-03-010 to establish its Cost of Capital for 2026. Among other things, A.25-03-010 requested authority to establish a temporary YSA above the Commercial Paper Rate used to record monthly interest in the majority of PG&E's balancing and memorandum accounts. To support implementation, PG&E's testimony included proposed language and pro forma tariffs necessary to record the YSA.¹ On December 22, 2025, the CPUC issued D.25-12-043 approving PG&E's request for a YSA effective January 1, 2026 to "track the under- and over-collections through balancing and memorandum accounts..."² The YSA will terminate December 31, 2028, or when PG&E gains access to Tier 1 Commercial paper, whichever occurs first.

As described in PG&E's Opening Testimony, PG&E is submitting this advice letter to set the initial YSA rate for 2026 and modify preliminary statements to record the YSA.

Yield Spread Adjustment

As described in 2026 Cost of Capital Opening Testimony, the YSA is calculated based on the average difference between the Commercial Paper rate and PG&E's actual cost of short-term debt over a 12-month measurement period from November through October. For 2026, the YSA is 125 basis points or 1.25 percent.

¹ PGE-01 Chapter 5 pp.5-10 line 1 through pp.5-11 line 18, and Chapter 5 Attachment A

² D.25-12-043, Ordering Paragraph 6.

Weighted Average Borrowing Rate vs. Commercial Paper Rate

			Actual		
<u>Line No.</u>	<u>Year</u>	<u>Month</u>	<u>Weighted Average Rate^(a)</u>	<u>H.15 CP (90-Day)</u>	<u>Spread</u>
1	2024	November	5.84%	4.57%	1.27%
2	2024	December	5.53%	4.43%	1.10%
3	2025	January	5.44%	4.23%	1.21%
4	2025	February	5.45%	4.27%	1.18%
5	2025	March	5.45%	4.28%	1.17%
6	2025	April	5.45%	4.32%	1.13%
7	2025	May	5.45%	4.30%	1.15%
8	2025	June	5.46%	4.32%	1.14%
9	2025	July	5.55%	4.30%	1.25%
10	2025	August	5.52%	4.20%	1.32%
11	2025	September	5.54%	4.01%	1.53%
12	2025	October	5.42%	3.90%	1.52%
13		Average	5.51%	4.26%	1.25%

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

Tariff Revisions

Gas Preliminary Statement Part S: PG&E is modifying Gas Preliminary Statement Part S, Interest, to add the following language regarding the definition of the YSA:

Unless otherwise defined or excluded, interest is calculated monthly on the average balance in gas balancing and memorandum accounts (see the gas preliminary statement tariff schedules), at a rate equal to one-twelfth of the interest rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15 or its successor, or as otherwise authorized by the Commission. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment over the Commercial Paper Rate as authorized by the Commission.

YIELD SPREAD ADJUSTMENT – The amount above the commercial paper rate authorized by the Commission. The currently authorized yield spread adjustment is 125 basis points, or 1.25 percent.

Electric Preliminary Statement Part H: PG&E is modifying Electric Preliminary Statement Part H, Interest, to add language similar to the above.

Impacted Balancing and Memorandum Accounts: Additionally, see Attachment 1 to this advice letter for a list of impacted balancing and memorandum accounts that are being modified to add the YSA to the interest accounting procedure. PG&E is modifying a total of 174 preliminary statements (including the two interest preliminary statements noted above), 69 gas and 105 electric.³ Additionally, PG&E will add the YSA to the interest accounting procedure to any future new balancing or memorandum accounts that calculate interest using the three-month commercial paper rate.

See Attachment 2 for all of the impacted balancing and memorandum accounts (clean preliminary statement revisions). Attachment 3 includes the redline revisions for Electric Preliminary Statement Part IO as an example to illustrate how the new Yield Spread Adjustment language will be incorporated into the interest accounting procedure sections of all of the other impacted balancing and memorandum accounts. Attachment 3 also includes the redline revisions of the two impacted interest preliminary statements which define the YSA for 2026.

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 9, 2026, 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:

³ In the process of adding the YSA to the impacted preliminary statements, PG&E noted minor typographical numbering and word omission errors in the following preliminary statements, which are also being modified in this advice letter: Gas Preliminary Statement Part L, Balancing Charge Account; Gas Preliminary Statement Part V, Public Purpose Program Surcharge – California Alternate Rates for Energy Account; Electric Preliminary Statement Part HL, Wildfire Expense Memorandum Account; Electric Preliminary Statement Part ID, COVID-19 Pandemic Protections Memorandum Account; and Electric Preliminary Statement Part IG, Microgrids Memorandum Account.

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 6 of D.25-12-043), this advice letter is submitted with a Tier 2 designation. PG&E requests that this Tier 2 advice submittal become effective on January 1, 2026 in accordance with OP 6 of D.25-12-043.

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.25-03-010. 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
CPUC Communications

Attachments:

Attachment 1: List of Impacted Preliminary Statements
Attachment 2: Updated Preliminary Statements
Attachment 3: Redline Preliminary Statement Revisions

cc: Service List for A.25-03-010



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 #: (279)789-6209

E-mail: PGETariffs@pge.com

E-mail Disposition Notice to: Kimberly.Loo@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) #: 5169-G/7818-E

Tier Designation: 2

Subject of AL: 2026 Cost of Capital – Implementation of Yield Spread Adjustment in Compliance with OP 6 of D.25-12-043

Keywords (choose from CPUC listing): Compliance, Preliminary Statement

AL Type: ☐ Monthly ☐ Quarterly ☐ Annual ☒ One-Time ☐ Other:

If AL submitted in compliance with a Commission order, indicate relevant Decision/Resolution #: D.25-12-043

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: 1/1/26

No. of tariff sheets: 300

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 2

Service affected and changes proposed¹: N/A

Pending advice letters that revise the same tariff sheets: 7764-E

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

Attachment 1

Impacted Preliminary Statements

Gas Preliminary Statements

No.	Name	Title
1	AC	Catastrophic Event Memorandum Account (CEMA)
2	AE	Core Pipeline Demand Charge Account (CPDCA)
3	AG	Core Firm Storage Account (CFSA)
4	AN	Hazardous Substance Mechanism (HSM)
5	AW	Self-Generation Program Memorandum Account (SGPMA)
6	BA	Public Purpose Program Surcharge-Energy Efficiency (PPP-EE)
7	BB	Public Purpose Program Surcharge Memorandum Account (PPP-MA)
8	BH	Public Purpose Program Surcharge-Low Income Energy Efficiency (PPP-LIEE)
9	BI	Public Purpose Program Surcharge-Research, Development and Demonstration (PPP-RDD)
10	BQ	Pension Contribution Balancing Account (PCBA-G)
11	BT	Non-Tariffed Products and Services Balancing Account – Gas (NTBA-G)
12	CA	California Solar Initiative Thermal Program Memorandum Account (CSITPMA)
13	CL	Transmission Integrity Management Program Balancing Account (TIMPBA)
14	CO	Adjustment Mechanism For Costs Determined In Other Proceedings (AMCDOP)
15	CP	Gas Transmission And Storage Revenue Sharing Mechanism (GTSRSM)
16	CS	Tax Act Memorandum Account – Gas (TAMA-G)
17	D	Purchased Gas Account (PGA)
18	DA	Statewide Marketing, Education and Outreach Balancing Account - Gas (SWMEOBA-G)
19	DB	Mobile Home Park Balancing Account – Gas (MHPBA-G)
20	DD	General Rate Case Gas Transmission & Storage Memorandum Account (GRCGTSMA)
21	DH	Gas Programs Balancing Account (GPBA)
22	DJ	Energy Efficiency Financing Balancing Account - Gas (EEFBA-G)
23	DN	Line 407 Memorandum Account (L407MA)
24	DP	Transmission Integrity Management Program Memorandum Account (TIMPMA)
25	DU	Z-Factor Memorandum Account (ZFMA-G)
26	DZ	New Environmental Regulations Balancing Account (NERBA)
27	EC	Emergency Consumer Protections Memorandum Account - Gas (ECPMA-G)
28	EE	Wildfire Expense Memorandum Account (WEMA-G)
29	EF	Statewide Energy Efficiency Balancing Account - Gas (SWEEBA-G)
30	EG	Dairy Biomethane Pilots Balancing Account (DBPBA)

31	EH	Dairy Biomethane Pilots Memorandum Account (DBPMA)
32	EJ	Gas Storage Balancing Account (GSBA)
33	EL	Gas Statutes Regulations and Rules Memorandum Account (GSRRMA)
34	ER	Internal Corrosion Balancing Account (ICBA)
35	ET	Measurement and Control Over-Pressure Protection Memorandum Account (MCOPPMA)
36	EU	In-line Inspection Memorandum Account (ILIMA)
37	EV	Internal Corrosion Direct Assessment Memorandum Account (ICDAMA)
38	F	Core Fixed Cost Account (CFCA)
39	FA	In-Line Inspection Balancing Account (ILIBA)
40	FD	California Consumer Privacy Memorandum Account - Gas (CCPMA-G)
41	FE	General Rate Case Gas Distribution Memorandum Account - Gas (GRCGDMA)
42	FF	COVID-19 Pandemic Protection Memorandum Account - Gas (CPPMA-G)
43	FH	Disconnections Memorandum Account - Gas (DMA-G)
44	FI	Climate Adaptation Vulnerability Assessment Memorandum Account - Gas (CAVAMA-G)
45	FJ	Residential Uncollectibles Balancing Account - Gas (RUBA-G)
46	FK	Risk Transfer Balancing Account - Gas (RTBA-G)
47	FL	Wildfire Mitigation Balancing Account – Gas (WMBA-G)
48	FM	AB841 School Energy Efficiency Stimulus Program Balancing Account - Gas
49	FN	Regional Plan Memorandum Account - Gas (RPMA-G)
50	FP	Medium-Large Commercial and Industrial COVID-19 Disconnection Moratorium Memorandum Account - Gas (ML-CDMMA-G)
51	FT	Percentage of Income Payment Plan Balancing Account - Gas (PIPPBA-G)
52	FU	Percentage of Income Payment Plan Memorandum Account - Gas (PIPPMA-G)
53	FV	Biomethane Procurement Program Administrative Balancing Account (BPPABA)
54	FX	Infrastructure Investment and Jobs Act Memorandum Account - Gas (IIJAMA - G)
55	FY	Santa Nella Balancing Account – Gas (SNBA-G)
56	FZ	Concurrent Application System Balancing Account - Gas (CASBA - G)
57	GA	Gas Research and Development (R&D) and Deployment Balancing Account (GRDDBA)
58	GB	Alternative Energy Program Balancing Account (AEPBA)
59	GC	Gas Distribution New Business Balancing Account (GDNBBA)
60	GD	Gas Transmission New Business Balancing Account (GTNBBA)

61	GE	Hydrogen Compendium Report Memorandum Account (HCRMA)
62	GF	Comprehensive Gas Advanced Metering Infrastructure Memorandum Account - Gas (GAMIMA - G)
63	GG	Billing Modernization Memorandum Account (BMMA)
64	J	Noncore Customer Class Charge Account (NCA)
65	L	Balancing Charge Account (BCA)
66	S	Interest
67	U	Core Brokerage Fee Balancing Account (CBFBA)
68	V	Public Purpose Program Surcharge - California Alternate Rates for Energy Account (PPP-CARE)
69	Y	Customer Energy Efficiency Adjustment (CEEA)

Electric Preliminary Statements

No.	Name	Title
1	BK	Transmission Revenue Requirement Reclassification Memo Account (TRRRMA)
2	BU	Vegetation Management Balancing Account (VMBA)
3	BY	Self-Generation Program Memorandum Account (SGPMA)
4	CP	Energy Resource Recovery Account (ERRA)
5	CQ	Modified Transition Cost Balancing Account (MTCBA)
6	CZ	Distribution Revenue Adjustment Mechanism (DRAM)
7	DA	Public Purpose Programs Revenue Adjustment Mechanism (PPPRAM)
8	DB	Nuclear Decommissioning Adjustment Mechanism (NDAM)
9	DI	Procurement Energy Efficiency Balancing Account (PEEBA)
10	DT	Energy Recovery Bond Balancing Account (ERBBA)
11	DX	Family Electric Rate Assistance Balancing Account (FERABA)
12	DZ	Department of Energy Litigation Balancing Account (DOELBA)
13	EC	Demand Response Expenditures Balancing Account (DREBA)
14	EF	Procurement Energy Efficiency Revenue Adjustment Mechanism (PEERAM)
15	EJ	Pension Contribution Balancing Account (PCBA-E)
16	EK	Land Conservation Plan Implementation Account (LCPIA)
17	ET	Non-Tariffed Products and Services Balancing Account - Electric (NTBA-E)
18	EZ	Land Conservation Plan Environmental Remediation Memorandum Account (LCPERMA)
19	FR	Tax Act Memorandum Account – Electric (TAMA-E)
20	FS	New System Generation Balancing Account (NSGBA)
21	FU	Electric Program Investment Charge Revenue Adjustment Mechanism Balancing Account (EPICRAM)
22	FY	Electric Program Investment Charge Balancing Account (EPICBA)
23	G	Catastrophic Event Memorandum Account (CEMA)
24	GA	Greenhouse Gas Expense Memorandum Account (GHGEMA)
25	GB	Greenhouse Gas Revenue Balancing Account (GHGRBA)
26	GE	Statewide Marketing, Education and Outreach Balancing Account – Electric (SWMEOBA-E)
27	GH	Mobile Home Park Balancing Account – Electric (MHPBA-E)
28	GJ	Major Emergency Balancing Account (MEBA)
29	GL	Hydro Licensing Balancing Account (HLBA)
30	GM	Nuclear Regulatory Commission Rulemaking Balancing Account (NRCRBA)
31	GP	Green Tariff Shared Renewables Memorandum Account (GTSRMA)
32	GQ	Energy Efficiency Financing Balancing Account - Electric (EEFBA-E)
33	GR	Green Tariff Shared Renewables Balancing Account (GTSRBA)
34	GU	Z-Factor Memorandum Account (ZFMA-E)
35	GV	Distribution Interconnection Memorandum Account (DIMA)

36	GZ	Distributed Energy Resources Distribution Deferral Account (DERDDA)
37	H	Interest
38	HA	Avoided Cost Calculator Memorandum Account (ACCUMA)
39	HC	Rule 20 Balancing Account (RBA)
40	HF	Distribution Resources Plan Tools Memorandum Account (DRPTMA)
41	HG	Emergency Consumer Protections Memorandum Account - Electric (ECPMA-E)
42	HH	Transportation Electrification Balancing Account (TEBA)
43	HI	Solar On Multifamily Affordable Housing Balancing Account (SOMAHBA)
44	HJ	Integrated Resource Planning Cost Memorandum Account (IRPCMA)
45	HK	Diablo Canyon Retirement Balancing Account (DCRBA)
46	HL	Wildfire Expense Memorandum Account (WEMA-E)
47	HM	Public Policy Charge Balancing Account (PPCBA)
48	HO	Statewide Energy Efficiency Balancing Account - Electric (SWEEBA-E)
49	HQ	Fire Risk Mitigation Memorandum Account (FRMMA)
50	HR	Net Energy Metering Balancing Account (NEMBA)
51	HS	Portfolio Allocation Balancing Account (PABA)
52	HU	San Joaquin Valley Disadvantaged Communities Pilot Balancing Account (SJVDAC PBA)
53	HW	Tree Mortality Non-Bypassable Charge Balancing account (TMNBCBA)
54	HX	Wildfire Mitigation Plan Memorandum Account (WMPMA)
55	HY	Rule 21 Balancing Account (R21 BA)
56	IA	California Consumer Privacy Memorandum Account - Electric (CCPMA-E)
57	IB	General Rate Case Electric Memorandum Account (GRCEMA)
58	ID	COVID-19 Pandemic Protections Memorandum Account (CPPMA)
59	IG	Microgrids Memorandum Account (MGMA)
60	IH	Disconnections Memorandum Account - Electric (DMA-E)
61	II	Climate Adaptation Vulnerability Assessment Memorandum Account - Electric (CAVAMA-E)
62	IJ	BioMAT Non-bypassable Charge Balancing Account (BNBCBA)
63	IK	Power Charge Indifference Adjustment Prepayment Balancing Account (PPBA)
64	IM	Residential Uncollectibles Balancing Account - Electric (RUBA-E)
65	IN	Risk Transfer Balancing Account - Electric (RTBA-E)
66	IO	Wildfire Mitigation Balancing Account - Electric (WMBA-E)
67	IP	Dimmable Streetlight Implementation Memorandum Account (DSIMA)
68	IR	AB841 School Energy Efficiency Stimulus Program Balancing Account - Electric
69	IS	Regional Plan Memorandum Account - Electric (RPMA-E)
70	IT	Microgrids Balancing Account (MGBA)
71	IU	AB 841 Memorandum Account (AB841MA)

72	IW	Medium-Large Commercial and Industrial COVID-19 Disconnection Moratorium Memorandum Account - Electric (ML-CDMMA-E)
73	IY	Fixed Recovery Charge Balancing Account (FRCBA)
74	JC	Voluntary Allocation and Market Offer Memorandum Account (VAMOMA-E)
75	JD	Microgrid Reservation Capacity Component - Standby Charge Suspension Account (MSCSA)
76	JG	Wildfire Hardening Fixed Recovery Charge Balancing Account (WHFRCBA)
77	JI	Dynamic and Real-Time Pricing Memorandum Account (DRTPMA)
78	JL	Percentage of Income Payment Plan Balancing Account - Electric (PIPPBA-E)
79	JM	Percentage of Income Payment Plan Memorandum Account - Electric (PIPPMA-E)
80	JN	Modified Cost Allocation Mechanism Balancing Account (MCAMBA)
81	JO	California Distributed Generation Statistics Website Memorandum Account - 2 (CDGSWMA-2)
82	JR	Diablo Canyon Extended Operations Balancing Account (DCEOBA)
83	JS	Interruption Cost Estimate Memorandum Account (ICEMA)
84	JT	Infrastructure Investment and Jobs Act Memorandum Account - Electric (IIJAMA - E)
85	JU	Santa Nella Balancing Account – Electric (SNBA-E)
86	JV	Concurrent Application System Balancing Account - Electric (CASBA - E)
87	JW	High DER Consulting Funds Balancing Account (HDERCFBA)
88	JX	Tariff On-Bill Memorandum Account (TOBMA)
89	JY	Click-Through Process Memorandum Account (CTPMA)
90	JZ	Overhead and Underground Maintenance Balancing Account (OUMBA)
91	KA	Critical Operating Equipment Cable Replacement Balancing Account (COECRBA)
92	KB	Diablo Canyon Extended Operations Memorandum Account (DCEOMA)
93	KC	Non-Tariffed Products and Services Memorandum Account (NTPSMA)
94	KD	Income-Graduated Fixed Charge Memorandum Account (IGFCMA)
95	KF	Community Renewable Energy Program Balancing Account (CREPBA)
96	KG	Provider of Last Resort Memorandum Account (POLRMA)
97	KH	Electric Capacity and New Business Interim Memorandum Account (ECNBIMA)
98	KI	Comprehensive Gas Advanced Metering Infrastructure Memorandum Account - Electric (GAMIMA - E)
99	KJ	Public Utility Regulatory Policies Act Implementation Memorandum Account (PURPAIMA)
100	KK	Common Facility Cost Treatment Balancing Account (CFCTBA)
101	KL	Billing Modernization Memorandum Account - Electric (BMMA-E)
102	KM	Helms Uprate Memorandum Account (HUMA)
103	M	California Alternate Rates for Energy Account (CAREA)
104	P	Customer Energy Efficiency Adjustment (CEEA)

105	S	Hazardous Substance Mechanism (HSM)
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Attachment 2

Updated Preliminary Statements

Cal P.U.C. Sheet No.	Title of Sheet	Cancelling Cal P.U.C. Sheet No.
40600-G	GAS PRELIMINARY STATEMENT PART AC CATASTROPHIC EVENT MEMORANDUM ACCOUNT Sheet 2	40054-G
40601-G	GAS PRELIMINARY STATEMENT PART AE CORE PIPELINE DEMAND CHARGE ACCOUNT Sheet 2	33646-G
40602-G	GAS PRELIMINARY STATEMENT PART AG CORE FIRM STORAGE ACCOUNT Sheet 1	35864-G
40603-G	GAS PRELIMINARY STATEMENT PART AN HAZARDOUS SUBSTANCE MECHANISM Sheet 2	33423-G
40604-G	GAS PRELIMINARY STATEMENT PART AN HAZARDOUS SUBSTANCE MECHANISM Sheet 3	23283-G
40605-G	GAS PRELIMINARY STATEMENT PART AN HAZARDOUS SUBSTANCE MECHANISM Sheet 4	40055-G
40606-G	GAS PRELIMINARY STATEMENT PART AN HAZARDOUS SUBSTANCE MECHANISM Sheet 5	40056-G
40607-G	GAS PRELIMINARY STATEMENT PART AN HAZARDOUS SUBSTANCE MECHANISM Sheet 6	
40608-G	GAS PRELIMINARY STATEMENT PART AW SELF-GENERATION PROGRAM MEMORANDUM ACCOUNT Sheet 2	37902-G
40609-G	GAS PRELIMINARY STATEMENT PART BA PUBLIC PURPOSE PROGRAM SURCHARGE-ENERGY EFFICIENCY Sheet 2	37947-G
40610-G	GAS PRELIMINARY STATEMENT PART BB PUBLIC PURPOSE PROGRAM SURCHARGE MEMORANDUM ACCOUNT Sheet 2	29327-G
40611-G	GAS PRELIMINARY STATEMENT PART BH PUBLIC PURPOSE PROGRAM SURCHARGE-LOW INCOME ENERGY EFFICIENCY Sheet 1	33443-G
40612-G	GAS PRELIMINARY STATEMENT PART BH PUBLIC PURPOSE PROGRAM SURCHARGE-LOW INCOME ENERGY EFFICIENCY Sheet 2	

Cal P.U.C. Sheet No.	Title of Sheet	Cancelling Cal P.U.C. Sheet No.
40613-G	GAS PRELIMINARY STATEMENT PART BI PUBLIC PURPOSE PROGRAM SURCHARGE-RESEARCH DEVELOPMENT AND DEMONSTRATION Sheet 2	23366-G
40614-G	GAS PRELIMINARY STATEMENT PART BQ PENSION CONTRIBUTION BALANCING ACCOUNT Sheet 2	37678-G
40615-G	GAS PRELIMINARY STATEMENT PART BT NON-TARIFFED PRODUCTS AND SERVICES BALANCING ACCOUNT Sheet 1	26710-G
40616-G	GAS PRELIMINARY STATEMENT PART CA CALIFORNIA SOLAR INITIATIVE THERMAL PROGRAM MEMORANDUM ACCOUNT Sheet 2	28060-G
40617-G	GAS PRELIMINARY STATEMENT PART CL TRANSMISSION INTEGRITY MANAGEMENT PROGRAM BALANCING ACCOUNT Sheet 1	39514-G
40618-G	GAS PRELIMINARY STATEMENT PART CL TRANSMISSION INTEGRITY MANAGEMENT PROGRAM BALANCING ACCOUNT Sheet 2	39515-G
40619-G	PRELIMINARY STATEMENT PART CO ADJUSTMENT MECHANISM FOR COSTS DETERMINED IN OTHER PROCEEDINGS Sheet 2	38967-G
40620-G	PRELIMINARY STATEMENT PART CO ADJUSTMENT MECHANISM FOR COSTS DETERMINED IN OTHER PROCEEDINGS Sheet 3	38968-G
40621-G	GAS PRELIMINARY STATEMENT PART CP GAS TRANSMISSION AND STORAGE REVENUE SHARING MECHANISM Sheet 2	38060-G
40622-G	GAS PRELIMINARY STATEMENT PART CP GAS TRANSMISSION AND STORAGE REVENUE SHARING MECHANISM Sheet 3	38061-G
40623-G	GAS PRELIMINARY STATEMENT PART CS TAX ACT MEMORANDUM ACCOUNT - GAS Sheet 2	33253-G

Cal P.U.C. Sheet No.	Title of Sheet	Cancelling Cal P.U.C. Sheet No.
40624-G	GAS PRELIMINARY STATEMENT PART D PURCHASED GAS ACCOUNT Sheet 2	40232-G
40625-G	GAS PRELIMINARY STATEMENT PART D PURCHASED GAS ACCOUNT Sheet 3	33465-G
40626-G	GAS PRELIMINARY STATEMENT PART D PURCHASED GAS ACCOUNT Sheet 4	40233-G
40627-G	GAS PRELIMINARY STATEMENT PART DA STATEWIDE MARKETING, EDUCATION AND OUTREACH EXPENDITURE BALANCING ACCOUNT Sheet 1	33043-G
40628-G	GAS PRELIMINARY STATEMENT PART DB MOBILE HOME PARK BALANCING ACCOUNT - GAS Sheet 2	33772-G
40629-G	GAS PRELIMINARY STATEMENT PART DD GENERAL RATE CASE GAS TRANSMISSION & STORAGE MEMORANDUM ACCOUNT (GRCGTSMA) Sheet 2	38063-G
40630-G	GAS PRELIMINARY STATEMENT PART DD GENERAL RATE CASE GAS TRANSMISSION & STORAGE MEMORANDUM ACCOUNT (GRCGTSMA) Sheet 3	38064-G
40631-G	GAS PRELIMINARY STATEMENT PART DD GENERAL RATE CASE GAS TRANSMISSION & STORAGE MEMORANDUM ACCOUNT (GRCGTSMA) Sheet 4	38065-G
40632-G	GAS PRELIMINARY STATEMENT PART DD GENERAL RATE CASE GAS TRANSMISSION & STORAGE MEMORANDUM ACCOUNT (GRCGTSMA) Sheet 5	38066-G
40633-G	GAS PRELIMINARY STATEMENT PART DH GAS PROGRAMS BALANCING ACCOUNT (GPBA) Sheet 2	40235-G
40634-G	GAS PRELIMINARY STATEMENT PART DH GAS PROGRAMS BALANCING ACCOUNT (GPBA) Sheet 3	37740-G
40635-G	GAS PRELIMINARY STATEMENT PART DH GAS PROGRAMS BALANCING ACCOUNT (GPBA) Sheet 4	37741-G
40636-G	GAS PRELIMINARY STATEMENT PART DH GAS PROGRAMS BALANCING ACCOUNT (GPBA) Sheet 5	40236-G

Cal P.U.C. Sheet No.	Title of Sheet	Cancelling Cal P.U.C. Sheet No.
40637-G	GAS PRELIMINARY STATEMENT PART DJ ENERGY EFFICIENCY FINANCING BALANCING ACCOUNT - GAS (EEFBA-G) Sheet 2	37949-G
40638-G	GAS PRELIMINARY STATEMENT PART DJ ENERGY EFFICIENCY FINANCING BALANCING ACCOUNT - GAS (EEFBA-G) Sheet 3	37950-G
40639-G	GAS PRELIMINARY STATEMENT PART DN LINE 407 MEMORANDUM ACCOUNT (L407MA) Sheet 1	39516-G
40640-G	GAS PRELIMINARY STATEMENT PART DP TRANSMISSION INTEGRITY MANAGEMENT PROGRAM MEMORANDUM ACCOUNT (TIMPMA) Sheet 1	37287-G
40641-G	GAS PRELIMINARY STATEMENT PART DP TRANSMISSION INTEGRITY MANAGEMENT PROGRAM MEMORANDUM ACCOUNT (TIMPMA) Sheet 2	36062-G
40642-G	GAS PRELIMINARY STATEMENT PART DU Z-FACTOR MEMORANDUM ACCOUNT Sheet 1	36649-G
40643-G	GAS PRELIMINARY STATEMENT PART DU Z-FACTOR MEMORANDUM ACCOUNT Sheet 2	33479-G
40644-G	GAS PRELIMINARY STATEMENT PART DZ NEW ENVIRONMENTAL REGULATIONS BALANCING ACCOUNT (NERBA) Sheet 2	33812-G
40645-G	GAS PRELIMINARY STATEMENT PART EC EMERGENCY CONSUMER PROTECTIONS MEMORANDUM ACCOUNT - GAS (ECPMA-G) Sheet 5	39641-G
40646-G	GAS PRELIMINARY STATEMENT PART EE WILDFIRE EXPENSE MEMORANDUM ACCOUNT (WEMA-G) Sheet 2	38628-G
40647-G	GAS PRELIMINARY STATEMENT PART EF STATEWIDE ENERGY EFFICIENCY BALANCING ACCOUNT - GAS (SWEEBA-G) Sheet 2	36227-G
40648-G	GAS PRELIMINARY STATEMENT PART EF STATEWIDE ENERGY EFFICIENCY BALANCING ACCOUNT - GAS (SWEEBA-G) Sheet 3	36228-G

Cal P.U.C. Sheet No.	Title of Sheet	Cancelling Cal P.U.C. Sheet No.
40649-G	GAS PRELIMINARY STATEMENT PART EG DAIRY BIOMETHANE PILOTS BALANCING ACCOUNT (DBPBA) Sheet 1	34715-G
40650-G	GAS PRELIMINARY STATEMENT PART EH DAIRY BIOMETHANE PILOTS MEMORANDUM ACCOUNT (DBPMA) Sheet 1	34716-G
40651-G	GAS PRELIMINARY STATEMENT PART EJ GAS STORAGE BALANCING ACCOUNT (GSBA) Sheet 1	38994-G
40652-G	GAS PRELIMINARY STATEMENT PART EL GAS STATUTES REGULATIONS AND RULES MEMORANDUM ACCOUNT (GSRRMA) Sheet 1	40372-G
40653-G	GAS PRELIMINARY STATEMENT PART EL GAS STATUTES REGULATIONS AND RULES MEMORANDUM ACCOUNT (GSRRMA) Sheet 2	36068-G
40654-G	GAS PRELIMINARY STATEMENT PART ER INTERNAL CORROSION BALANCING ACCOUNT (ICBA) Sheet 2	39519-G
40655-G	GAS PRELIMINARY STATEMENT PART ER INTERNAL CORROSION BALANCING ACCOUNT (ICBA) Sheet 3	
40656-G	GAS PRELIMINARY STATEMENT PART ET MEASUREMENT AND CONTROL OVER-PRESSURE PROTECTION MEMORANDUM ACCOUNT (MCOPPMA) Sheet 1	36080-G
40657-G	GAS PRELIMINARY STATEMENT PART ET MEASUREMENT AND CONTROL OVER-PRESSURE PROTECTION MEMORANDUM ACCOUNT (MCOPPMA) Sheet 2	36081-G
40658-G	GAS PRELIMINARY STATEMENT PART EU IN-LINE INSPECTION MEMORANDUM ACCOUNT (ILIMA) Sheet 1	36082-G
40659-G	GAS PRELIMINARY STATEMENT PART EU IN-LINE INSPECTION MEMORANDUM ACCOUNT (ILIMA) Sheet 2	36083-G
40660-G	GAS PRELIMINARY STATEMENT PART EV INTERNAL CORROSION DIRECT ASSESSMENT MEMORANDUM ACCOUNT (ICDAMA) Sheet 1	36084-G

Cal P.U.C. Sheet No.	Title of Sheet	Cancelling Cal P.U.C. Sheet No.
40661-G	GAS PRELIMINARY STATEMENT PART EV INTERNAL CORROSION DIRECT ASSESSMENT MEMORANDUM ACCOUNT (ICDAMA) Sheet 2	
40662-G	GAS PRELIMINARY STATEMENT PART F CORE FIXED COST ACCOUNT Sheet 3	38997-G
40663-G	GAS PRELIMINARY STATEMENT PART F CORE FIXED COST ACCOUNT Sheet 4	38643-G
40664-G	GAS PRELIMINARY STATEMENT PART F CORE FIXED COST ACCOUNT Sheet 5	33818-G
40665-G	GAS PRELIMINARY STATEMENT PART FA IN-LINE INSPECTION BALANCING ACCOUNT (ILIBA) Sheet 2	39521-G
40666-G	GAS PRELIMINARY STATEMENT PART FA IN-LINE INSPECTION BALANCING ACCOUNT (ILIBA) Sheet 3	
40667-G	GAS PRELIMINARY STATEMENT PART FD CALIFORNIA CONSUMER PRIVACY MEMORANDUM ACCOUNT - GAS (CCPMA-G) Sheet 1	37332-G
40668-G	GAS PRELIMINARY STATEMENT PART FE GENERAL RATE CASE GAS DISTRIBUTION MEMORANDUM ACCOUNT (GRCGDMA) Sheet 1	37992-G
40669-G	GAS PRELIMINARY STATEMENT PART FF COVID-19 PANDEMIC PROCTIONS MEMORANDUM ACCOUNT (CPPMA) Sheet 2	36017-G
40670-G	GAS PRELIMINARY STATEMENT FH DISCONNECTIONS MEMORNDUM ACCOUNT - GAS (DMA-G) Sheet 1	40228-G
40671-G	GAS PRELIMINARY STATEMENT PART FI CLIMATE ADAPTATION VULNERABILITY ASSESSMENT MEMORANDUM ACCOUNT - GAS (CAVAMA-G) Sheet 1	36253-G
40672-G	GAS PRELIMINARY STATEMENT PART FJ RESIDENTIAL UNCOLLECTIBLES BALANCING ACCOUNT - GAS (RUBA-G) Sheet 2	36752-G

Cal P.U.C. Sheet No.	Title of Sheet	Cancelling Cal P.U.C. Sheet No.
40673-G	GAS PRELIMINARY STATEMENT PART FJ RESIDENTIAL UNCOLLECTIBLES BALANCING ACCOUNT - GAS (RUBA-G) Sheet 3	36753-G
40674-G	GAS PRELIMINARY STATEMENT PART FK RISK TRANSFER BALANCING ACCOUNT - GAS (RTBA-G) Sheet 3	40068-G
40675-G	GAS PRELIMINARY STATEMENT PART FK RISK TRANSFER BALANCING ACCOUNT - GAS (RTBA-G) Sheet 4	40069-G
40676-G	GAS PRELIMINARY STATEMENT PART FL WILDFIRE MITIGATION BALANCING ACCOUNT (WMBA-G) Sheet 2	39701-G
40677-G	GAS PRELIMINARY STATEMENT PART FL WILDFIRE MITIGATION BALANCING ACCOUNT (WMBA-G) Sheet 3	38963-G
40678-G	GAS PRELIMINARY STATEMENT PART FM AB841 SCHOOL ENERGY EFFICIENCY STIMULUS PROGRAM BALANCING ACCOUNT - GAS Sheet 1	36816-G
40679-G	GAS PRELIMINARY STATEMENT PART FN REGIONAL PLAN MEMORANDUM ACCOUNT - GAS (RPMA-G) Sheet 1	36926-G
40680-G	GAS PRELIMINARY STATEMENT PART FP MEDIUM-LARGE COMMERCIAL AND INDUSTRIAL COVID-19 DISCONNECTION MORATORIUM MEMORANDUM ACCOUNT - GAS (ML-CDMMA-G) Sheet 2	37153-G
40681-G	GAS PRELIMINARY STATEMENT PART FT PERCENTAGE OF INCOME PAYMENT PLAN BALANCING ACCOUNT - GAS (PIPPBA-G) Sheet 1	37684-G
40682-G	GAS PRELIMINARY STATEMENT PART FU PERCENTAGE OF INCOME PAYMENT PLAN MEMORANDUM ACCOUNT - GAS (PIPPMA-G) Sheet 1	37685-G
40683-G	GAS PRELIMINARY STATEMENT PART FV BIOMETHANE PROCUREMENT PROGRAM ADMINISTRATIVE BALANCING ACCOUNT (BPPABA) Sheet 1	40237-G
40684-G	GAS PRELIMINARY STATEMENT PART FX INFRASTRUCTURE INVESTMENT AND JOBS ACT MEMORANDUM ACCOUNT - GAS (IJAMA-G) Sheet 2	38771-G

Cal P.U.C. Sheet No.	Title of Sheet	Cancelling Cal P.U.C. Sheet No.
40685-G	GAS PRELIMINARY STATEMENT PART FY SANTA NELLA BALANCING ACCOUNT - GAS Sheet 1	38631-G
40686-G	GAS PRELIMINARY STATEMENT PART FZ CONCURRENT APPLICATION SYSTEM BALANCING ACCOUNT - GAS (CASBA - G) Sheet 1	38644-G
40687-G	GAS PRELIMINARY STATEMENT PART GA GAS RESEARCH AND DEVELOPMENT (R&D) AND DEPLOYMENT BALANCING ACCOUNT (GRDDBA) Sheet 2	38974-G
40688-G	GAS PRELIMINARY STATEMENT PART GA GAS RESEARCH AND DEVELOPMENT (R&D) AND DEPLOYMENT BALANCING ACCOUNT (GRDDBA) Sheet 3	38975-G
40689-G	GAS PRELIMINARY STATEMENT PART GB ALTERNATIVE ENERGY PROGRAM BALANCING ACCOUNT (AEPBA) Sheet 1	38976-G
40690-G	GAS PRELIMINARY STATEMENT PART GC GAS DISTRIBUTION NEW BUSINESS BALANCING ACCOUNT (GDNBBA) Sheet 1	38977-G
40691-G	GAS PRELIMINARY STATEMENT PART GD GAS TRANSMISSION NEW BUSINESS BALANCING ACCOUNT (GTNBBA) Sheet 1	38978-G
40692-G	GAS PRELIMINARY STATEMENT PART GD GAS TRANSMISSION NEW BUSINESS BALANCING ACCOUNT (GTNBBA) Sheet 2	38979-G
40693-G	GAS PRELIMINARY STATEMENT PART GE HYDROGEN COMPENDIUM REPORT MEMORANDUM ACCOUNT (HCRMA) Sheet 1	39755-G
40694-G	GAS PRELIMINARY STATEMENT PART GF COMPREHENSIVE GAS ADVANCED METERING INFRASTRUCTURE MEMORANDUM ACCOUNT - GAS (GAMIMA - G) Sheet 2	39804-G
40695-G	GAS PRELIMINARY STATEMENT PART GF COMPREHENSIVE GAS ADVANCED METERING INFRASTRUCTURE MEMORANDUM ACCOUNT - GAS (GAMIMA - G) Sheet 3	39805-G

Cal P.U.C. Sheet No.	Title of Sheet	Cancelling Cal P.U.C. Sheet No.
40696-G	GAS PRELIMINARY STATEMENT GG BILLING MODERNIZATION MEMORANDUM ACCOUNT (BMMA) Sheet 2	40363-G
40697-G	GAS PRELIMINARY STATEMENT PART J NONCORE CUSTOMER CLASS CHARGE ACCOUNT Sheet 3	38998-G
40698-G	GAS PRELIMINARY STATEMENT PART J NONCORE CUSTOMER CLASS CHARGE ACCOUNT Sheet 4	37829-G
40699-G	GAS PRELIMINARY STATEMENT PART J NONCORE CUSTOMER CLASS CHARGE ACCOUNT Sheet 5	37830-G
40700-G	GAS PRELIMINARY STATEMENT PART L BALANCING CHARGE ACCOUNT Sheet 2	35399-G
40701-G	GAS PRELIMINARY STATEMENT PART S INTEREST Sheet 1	12773-G
40702-G	GAS PRELIMINARY STATEMENT PART U CORE BROKERAGE FEE BALANCING ACCOUNT Sheet 1	33488-G
40703-G	GAS PRELIMINARY STATEMENT PART V CALIFORNIA ALTERNATE RATES FOR ENERGY ACCOUNT Sheet 2	33490-G
40704-G	GAS PRELIMINARY STATEMENT PART Y CUSTOMER ENERGY EFFICIENCY ADJUSTMENT Sheet 3	32039-G
40705-G	GAS PRELIMINARY STATEMENT PART Y CUSTOMER ENERGY EFFICIENCY ADJUSTMENT Sheet 4	28664-G
40706-G	GAS TABLE OF CONTENTS Sheet 1	40594-G
40707-G	GAS TABLE OF CONTENTS Sheet 4	40586-G
40708-G	GAS TABLE OF CONTENTS Sheet 5	40423-G
40709-G	GAS TABLE OF CONTENTS Sheet 6	40599-G



**GAS PRELIMINARY STATEMENT PART AC
CATASTROPHIC EVENT MEMORANDUM ACCOUNT**

Sheet 2

AC. CATASTROPHIC EVENT MEMORANDUM ACCOUNT (CEMA): (Cont'd.)

4. ACCOUNTING PROCEDURE: (Cont'd.)

b. (Cont'd.)

- (3) the return on the appropriate allowance for working capital using calculations last adopted by the CPUC for the Gas Department, and the return in AC.4.b.2 above; plus
- (4) the return on net cost of removal of facilities required as a result of the disaster and related events, using the rate of return in AC.4.b.2 above; less
- (5) the return on the average of beginning and end-of-month accumulated depreciation, and on average accumulated net deferred taxes on income resulting from the normalization of federal tax depreciation, using the rate of return in AC.4.b.2 above.

- c. A debit entry equal to federal and state taxes based on income associated with item AC.4.b above, calculated at marginal tax rates currently in effect. This will include all applicable statutory adjustments.

For federal and state taxes, this will conform to normalization requirements as applicable. Interest cost will be at the percentage of net investment last adopted by the CPUC with respect to PG&E.

- d. A credit entry to transfer all or a portion of the balance in this CEMA to other adjustment clauses for future rate recovery, as may be approved by the CPUC.
- e. A credit entry equal to one-twelfth (or amortization period approved) of the interim rate relief as authorized by the CPUC.
- f. 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 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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Entries in items AC.4.a and AC.4.b above, shall be made net of the appropriate insurance proceeds.

- 5. FINANCIAL REPORTING: PG&E may, at its discretion, record the balance in the CEMA as a deferred debit on its balance sheet with entries to the appropriate income statement accounts, as necessary.



GAS PRELIMINARY STATEMENT PART AE
CORE PIPELINE DEMAND CHARGE ACCOUNT

Sheet 2

AE. CORE PIPELINE DEMAND CHARGE ACCOUNT (CPDCA) (Cont'd.)

6. ACCOUNTING PROCEDURE: PG&E shall make the following entries, net of an allowance for Revenue Fees and Uncollectible (RF&U) accounts expense, to the CPDCA at the end of each month or when applicable:
 - a. a debit entry equal to the interstate demand charges allocated to core procurement customers, including any credit received for brokered interstate capacity;
 - b. a debit entry equal to the Backbone demand charges allocated to core procurement customers, including any credit received from brokered intrastate capacity;
 - c. a debit entry equal to the Canadian capacity costs allocated to core procurement customers, including any credit received for brokered Canadian capacity;
 - d. a credit entry equal to the capacity cost revenues associated with the sale of gas to core procurement customers during the month;
 - e. a credit entry equal to the revenues received from the interstate pipeline capacity component of the Net CTA-Rejected Capacity costs billed to Core Transport Agents (CTAs) pursuant to Schedule G-CT;
 - f. a credit entry equal to the revenues received from the Backbone pipeline capacity component of the Net CTA-Rejected Capacity costs billed to CTAs pursuant to Schedule G-CT;
 - g. a credit entry equal to the revenues received from the Canadian pipeline capacity component of the Net CTA-Rejected Capacity costs billed to CTAs pursuant to Schedule G-CT; and
 - h. an entry equal to the interest on the average of the balance in the account at the beginning of the month and the balance in the account after entries AE.6.a. through AE.6.g., above, at a rate equal to one-twelfth 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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**GAS PRELIMINARY STATEMENT PART AG
CORE FIRM STORAGE ACCOUNT**

Sheet 1

AG. CORE FIRM STORAGE ACCOUNT (CFSA)

1. **PURPOSE:** The purpose of the CFSA is to record the costs and revenues associated with firm storage capacity allocated to core customers as adopted in Decision (D.) 03-12-061. The balance in this account will be incorporated into 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 CFSA applies to all core 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 CFSA rate shall coincide with the revision date of the monthly core procurement rate or at other times, as ordered by the CPUC.
4. **FORECAST PERIOD:** The forecast test period will be as specified in the current Cost Allocation Proceeding.
5. **CFSA RATES:** CFSA rates are included in the effective rates set forth in each gas procurement rate schedule (see Preliminary Statement, Part B), as applicable.
6. **ACCOUNTING PROCEDURE:** PG&E shall make the following entries to the CFSA at the end of each month or when applicable:
 - a. a debit entry equal to one-twelfth of the total core firm storage base revenue requirement, excluding the allowance for Revenue Fees and Uncollectible (RF&U) accounts expense;
 - b. a debit entry equal to the core portion of the recorded carrying cost on PG&E working gas in storage;
 - c. a debit entry equal to the Independent Storage Providers costs allocated to core procurement customers, excluding an allowance for RF&U;
 - d. a credit entry equal to the core firm storage revenue from core procurement customers for the month, excluding the allowance for RF&U;
 - e. a credit entry equal to the core firm storage revenue from CTAs pursuant to Schedule G-CFS, excluding the allowance for RF&U;
 - f. a credit entry equal to the revenue received from the sale of released core storage capacity
 - g. a credit entry equal to the revenues received from the storage component of the Net CTA-Rejected Capacity Costs billed to CTAs pursuant to Schedule G-CT, excluding the allowance for RF&U; and
 - h. an entry equal to the interest on the average of the balance in the account at the beginning of the month and the balance after entries 6.a. through 6.g., 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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Oakland, California

**GAS PRELIMINARY STATEMENT PART AN
HAZARDOUS SUBSTANCE MECHANISM**

Sheet 2

AN. HAZARDOUS SUBSTANCE MECHANISM (HSM) (Cont'd.)

COST ALLOCATION: PG&E shall allocate all costs and related recoveries 70 percent to the Gas Department and 30 percent to the Electric Department, with the exception of hazardous substance insurance litigation costs recovered through PG&E's 1993 General Rate Case base revenues.

ACCOUNTING PROCEDURE: The Hazardous Substance Cost Recovery Account (HSCRA) records expenditures and recoveries associated with the HSM in accordance with D.94-05-020.

The HSCRA consists of five subaccounts:

a. Hazardous Substance Clean-up Cost Account (HSCCA)

This account records the ratepayers' share of covered hazardous substance costs. Entries shall be made into the HSCCA at the end of each month as follows:

- 1) A debit entry equal to 90 percent of covered hazardous substance costs.
- 2) A credit entry equal to 90 percent of hazardous substance costs recovered from third parties.
- 3) A credit entry equal to 100 percent of hazardous substance insurance litigation costs recovered through PG&E's 1993 General Rate Case base revenues, excluding the allowance for Revenue Fees and Uncollectible (RF&U) accounts expense, for the period from June 3, 1994, through December 31, 1995.
- 4) A credit entry equal to the lesser of 10 percent of the remaining insurance recoveries, net of contingency fees paid to outside attorneys to obtain recoveries, if any, not applied to entries 7.c.2 and 7.d.2 below, or 11.111 percent of the entry in 7.b.3 below.
- 5) A credit entry for 60 percent of each debit entry under HSIRA Sections 7.e.3 through 7.e.7 for the ratepayers' portion of insurance recoveries under the HSIRA.
- 6) A debit or credit entry, as appropriate, equal to interest on the average balance in the account at the beginning of the month and the balance after the monthly 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts. (N)
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- 7) A debit or credit entry, as appropriate, to transfer the balance to another regulatory account for rate recovery, upon approval by the CPUC.

b. Hazardous Substance Clean-up Cost Shareholder Account (HSCCSA)

This account records the shareholders' share of covered hazardous substance costs. Entries shall be made into the HSCCSA at the end of each month as follows:

- 1) A debit entry equal to 10 percent of covered hazardous substance costs.
- 2) A credit entry equal to 10 percent of hazardous substance costs recovered from third parties.
- 3) A credit entry equal to the lesser of 90 percent of the remaining insurance recoveries, net of contingency fees paid to outside attorneys to obtain recoveries, if any, not applied to entries 7.c.2 and 7.d.2 below, or the balance in this account.

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**GAS PRELIMINARY STATEMENT PART AN
HAZARDOUS SUBSTANCE MECHANISM**

Sheet 3

AN. HAZARDOUS SUBSTANCE MECHANISM (HSM) (Cont'd.)

7. ACCOUNTING PROCEDURE: (Cont'd.)

b. Hazardous Substance Clean-up Cost Shareholder Account (HSCCSA) (Cont'd.)

- 4) A credit entry for 40 percent of each debit entry under HSIRA Sections 7.e.3 through 7.e.7 for the shareholders' portion of insurance recoveries under the HSIRA.
- 5) A debit or credit entry, as appropriate, equal to interest on the average balance in this account at the beginning of the month and the balance after the monthly 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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Shareholders are at risk for any balance remaining in this account following final disposition of all covered hazardous substance and insurance litigation costs and related recoveries.

c. Hazardous Substance Clean-up Cost Insurance Account (HSCCIA)

This account records the ratepayers' share of covered insurance litigation costs. Entries shall be made into the HSCCIA at the end of each month as follows:

- 1) A debit entry equal to 70 percent of covered insurance litigation costs.
- 2) A credit entry equal to the lesser of 70 percent of insurance recoveries net of contingency fees paid to outside attorneys to obtain recoveries, if any, or the balance in this account. This account cannot have a credit balance.
- 3) A debit or credit entry, as appropriate, equal to interest on the average balance in this account at the beginning of the month and the balance after the monthly 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.
- 4) A debit or credit entry, as appropriate, to transfer the balance to another regulatory account for rate recovery, upon approval by the CPUC.

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**GAS PRELIMINARY STATEMENT PART AN
HAZARDOUS SUBSTANCE MECHANISM**

Sheet 4

AN. HAZARDOUS SUBSTANCE MECHANISM (HSM) (Cont'd.)

7. ACCOUNTING PROCEDURE: (Cont'd.)

d. Hazardous Substance Clean-up Cost Shareholder Insurance Account (HSCCSIA)

This account records the shareholders' share of covered insurance litigation costs. Entries shall be made into the HSCCSIA at the end of each month as follows:

- 1) A debit entry equal to 30 percent of covered insurance litigation costs.
- 2) A credit entry equal to the lesser of 30 percent of insurance recoveries net of contingency fees paid to outside attorneys to obtain recoveries, if any, or the balance in this account. This account cannot have a credit balance.
- 3) A debit or credit entry, as appropriate, equal to interest on the average balance in this account at the beginning of the month and the balance after the monthly 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

Shareholders are at risk for any balance remaining in this account upon final disposition of all insurance litigation costs and related recoveries.

e. Hazardous Substance Insurance Recovery Account (HSIRA)

Covered insurance recoveries will be tracked by the year received. Any insurance recovery amounts remaining after allocation to subaccounts a through d, above, will be held in this interest-bearing account for 60 months from the end of the year in which the recovery was received. Entries to the HSIRA are as follows:

- 1) A credit entry equal to insurance recoveries net of contingency fees, if any. Each insurance recovery will be recorded separately and distributed against covered hazardous substance and insurance litigation costs on a first-in, first-out basis.
- 2) A debit entry equal to the sum of insurance recoveries allocated to entries 7.a.4, 7.b.3, 7.c.2, and 7.d.2.
- 3) A debit entry to the HSIRA 72 months from the end of the year in which the specific insurance recovery was received for one-fifth, or 20 percent, of the balance for that specific insurance recovery in this account. The entry is only recorded if the recovery has not been fully allocated to offset covered hazardous substance and insurance litigation costs.*

* A corresponding credit entry will be made to the HSCCA for 60 percent of each debit entry under Section 7.e.3 through 7.e.7 above for the ratepayers' portion of the insurance recovery, and a credit entry will be made to the HSCCSA for 40 percent of each debit entry under Section 7.e.3 through 7.e.7 for the shareholders' portion of the insurance recovery.

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**GAS PRELIMINARY STATEMENT PART AN
HAZARDOUS SUBSTANCE MECHANISM**

Sheet 5

AN. HAZARDOUS SUBSTANCE MECHANISM (HSM) (Cont'd.)

7. ACCOUNTING PROCEDURE: (Cont'd.)

e. Hazardous Substance Insurance Recovery Account (HSIRA) (Con'td.)

- 4) A debit entry to the HSIRA 84 months from the end of the year in which the specific insurance recovery was received for one-fourth, or 25 percent, of the balance for that specific insurance recovery in this account. The entry is only recorded if the recovery has not been fully allocated to offset covered hazardous substance and insurance litigation costs.*
- 5) A debit entry to the HSIRA 96 months from the end of the year in which the specific insurance recovery was received for one-third, or 33.333 percent, of the balance for that specific insurance recovery in this account. The entry is only recorded if the recovery has not been fully allocated to offset covered hazardous substance and insurance litigation costs.*
- 6) A debit entry to the HSIRA 108 months from the end of the year in which the specific insurance recovery was received for one-half, or 50 percent, of the balance for that specific insurance recovery in this account. The entry is only recorded if the recovery has not been fully allocated to offset covered hazardous substance and insurance litigation costs.*
- 7) A debit entry to the HSIRA 120 months from the end of the year in which the specific insurance recovery was received for any remaining portion of the specific insurance recovery in this account. The entry is only recorded if the recovery has not been fully allocated to offset covered hazardous substance and insurance litigation costs.*
- 8) A debit or credit entry, as appropriate, to this account equal to interest on the average balance in this account at the beginning of the month and the balance after the monthly 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

8. OTHER HAZARDOUS SUBSTANCE TRACKING ACCOUNT (OHSTA)

The OHSTA is an interest-bearing tracking account which, at PG&E's option, tracks hazardous substance clean-up, third-party litigation, and insurance litigation costs (collectively, "other hazardous substance costs") relating to sites not included within one of the three defined categories as set forth in D.94-05-020, Appendix A.

For Manufactured Gas Plant sites not listed in D.92-05-020, Appendix A, an information notice stating the location of the site and which governmental agency, if any, is overseeing the clean-up, must be sent to the CPUC and all parties to A.91-04-044 within 15 days of incurring expenses of \$50,000 or more for a specific site.

* A corresponding credit entry will be made to the HSCCA for 60 percent of each debit entry under Section 7.e.3 through 7.e.7 above for the ratepayers' portion of the insurance recovery, and a credit entry will be made to the HSCCSA for 40 percent of each debit entry under Section 7.e.3 through 7.e.7 for the shareholders' portion of the insurance recovery.

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**GAS PRELIMINARY STATEMENT PART AN
HAZARDOUS SUBSTANCE MECHANISM**

Sheet 6

AN. HAZARDOUS SUBSTANCE MECHANISM (HSM) (Cont'd.)

8. OTHER HAZARDOUS SUBSTANCE TRACKING ACCOUNT (OHSTA) (Cont'd.)

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PG&E may, at its option, file an advice letter requesting inclusion of other hazardous substance sites in the HSCRA. Up to \$50,000 may be recorded in the OHSTA for each hazardous substance site prior to advice filing. At such time as the advice letter for inclusion of a specific site is filed, the \$50,000 cap shall be removed.

The advice letter shall include: (a) the name of the site, (b) location of the site, (c) the source, nature, and approximate date of the contamination, (d) PG&E's operations (historical and current) at the site, if any, and (e) environmental agency actions and oversight, if any, regarding the site. In addition, D. 96-07-016 requires utilities to demonstrate that: 1) clean-up costs for which recovery is being sought are not being recovered through base rates or through any other recovery procedure, and 2) all of the costs for which recovery is being sought are hazardous waste clean-up costs (including insurance costs) found appropriate for recovery in the Hazardous Substance Cleanup Cost Recovery Collaborative Report.

The advice letter shall be treated as a compliance filing under General Order 96-A and will be processed by the CACD within 40 days after the filing, if unopposed. If the filing is protested, the CACD will either prepare a resolution, or require PG&E to file an application seeking inclusion of the specified other hazardous substance costs in the HSCRA.

Or, PG&E may seek full recovery of other hazardous substance costs through the general rate case, by application, or by any other procedure approved by the CPUC.

The following entries will be recorded to the OHSTA at the end of each month:

- a. A debit entry equal to costs incurred associated with other hazardous substance sites. The costs for each site, including interest, will be recorded separately.
- b. A credit entry equal to specific other hazardous substance costs transferred to the HSCRA upon CPUC approval of an advice letter for such costs.
- c. A credit entry equal to the amount approved by the CPUC for recovery from ratepayers when PG&E elects to seek full recovery through a process other than the HSCRA.⁴
- d. A debit or credit entry, as appropriate, equal to interest on the average of the account balance in each account at the beginning of the month and the balance after the monthly 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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**GAS PRELIMINARY STATEMENT PART AW
SELF-GENERATION PROGRAM MEMORANDUM ACCOUNT**

Sheet 2

AW. SELF-GENERATION PROGRAM MEMORANDUM ACCOUNT (SGPMA) (Cont'd)

4. ACCOUNTING PROCEDURE (Cont'd):

A. Self-Generation Program Subaccount (Cont'd)

- d. A credit equal to the gas portion of any forfeited SGIP application fees.
- e. A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts as authorized by the CPUC.
- f. A debit or credit entry, as appropriate, equal to the interest on the average of the balance at the beginning of the month and the balance after the entries 5.a. through 5.e. 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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B. Cap-and-Trade Funding Subaccount

- a. A credit entry to record the authorized allowance auction proceeds transfer from the Gas Programs Balancing Account to fund the SGIP Heat Pump Water Heater (HPWH) program. A corresponding debit entry is recorded in the Gas Preliminary Statement Part DH – Gas Programs Balancing Account (GPBA).
- b. A debit entry to record the remittance of the authorized auction proceeds to Southern California Edison (SCE).
- c. A credit entry to record the unallocated funds at the end of the SGIP HPWH program returned to Pacific Gas and Electric (PG&E).
- d. A debit entry to transfer the unallocated funds to the Gas Programs Balancing Account to return to ratepayers as part of the 2026 or 2027 California Climate Credit.
- e. A debit or credit entry, as appropriate, equal to the interest on the average of the balance at the beginning of the month and the balance after the entries 5.a. through 5.e. 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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GAS PRELIMINARY STATEMENT PART BA
PUBLIC PURPOSE PROGRAM SURCHARGE-ENERGY EFFICIENCY

Sheet 2

BA. PUBLIC PURPOSE PROGRAM SURCHARGE – ENERGY EFFICIENCY (PPP-EE)

7. ACCOUNTING PROCEDURE: PG&E shall make the following entries to this PPP-EE at the end of each month, or as applicable:
- a. a debit entry equal to 1/12 of the annual PPP-EE funding authorized by the CPUC;
 - b. a debit entry equal to 1/12 of the annual Market Transformation funding authorized by the CPUC;
 - c. a debit entry equal to 1/12 of the annual AB841 School Energy Efficiency Stimulus Program funding authorized by the CPUC;
 - d. a debit entry equal to 1/12 of the annual gas portion of California Hub for Energy Efficiency Funding Programs funding authorized by the CPUC;
 - e. a credit entry equal to the recorded PPP-EE surcharges billed for the month, net of actual customer accounts written-off, as applicable;
 - f. a credit entry to transfer the EE portion of the interstate pipeline and third party surcharge amounts received from the Fund and recorded in the PPP-MA;
 - g. an entry to transfer the EE interest portion of the balance in the PPP-MA, as applicable; and,
 - h. 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 7.a through 7.d, 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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Vice President
Regulatory and Rates

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Effective
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January 20, 2026
January 1, 2026



GAS PRELIMINARY STATEMENT PART BB Sheet 2
PUBLIC PURPOSE PROGRAM SURCHARGE MEMORANDUM ACCOUNT

BB. PUBLIC PURPOSE PROGRAM SURCHARGE MEMORANDUM ACCOUNT (PPP-MA)

6. ACCOUNTING PROCEDURE: PG&E is authorized to maintain the PPP-MA by making the following entries:
- a. a debit entry equal to the gas PPP surcharge amounts remitted quarterly to the BOE;
 - b. a credit entry equal to the RDD and BOE/Commission administrative surcharge amounts, or other amounts included in entry 6.a., which will not be returned to PG&E;
 - c. a credit entry equal to the surcharge amounts received from the Fund;
 - d. a debit entry to transfer any interstate pipeline and third party surcharge amounts included in entry 6.c. above, to the applicable PPP balancing account;
 - e. an entry to transfer the interest portion of the balance in the account to the applicable PPP balancing accounts for recovery in gas PPP surcharge rates; and
 - f. an entry equal to the interest on the average balance in the account at the beginning of the month and the balance in the account after entries 6.a through 6.e, above, 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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GAS PRELIMINARY STATEMENT PART BH Sheet 1
PUBLIC PURPOSE PROGRAM SURCHARGE-LOW INCOME ENERGY EFFICIENCY

BH. PUBLIC PURPOSE PROGRAM SURCHARGE – LOW INCOME ENERGY EFFICIENCY (PPP-LIEE)

1. **PURPOSE:** The purpose of the PPP-LIEE is to record the gas low income energy efficiency (LIEE) public purpose program (PPP) funding authorized by the California Public Utilities Commission (CPUC), the billed surcharge amounts that recover the authorized funding from eligible customers, and other amounts received from the State of California Gas Consumption Surcharge Fund (Fund). Pursuant to Decision (D.) 04-08-010, Revenue Fees and Uncollectible (RF&U) accounts expense are not included in gas PPP surcharges. The balance in this account will be incorporated into the gas PPP surcharge advice filing in accordance with D.04-08-010.

As described and tracked in the Public Purpose Program Surcharge Memorandum Account (PPP-MA), Preliminary Statement BB, PPP surcharge amounts billed to customers are remitted quarterly to the California State Board of Equalization. The PPP-LIEE surcharges are subsequently returned to PG&E from the Fund, with interest, and may include interstate pipeline and third party surcharges. The LIEE portion of interstate pipeline and third party amounts received from the Fund and recorded in the PPP-MA are transferred to this balancing account. The interest recorded in this balancing account is described in the INTEREST section.

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

2. **APPLICABILITY:** The PPP-LIEE shall apply to all customer classes, except for those specifically excluded by the Commission and Public Utility Code Section 896.
3. **REVISION DATE:** The revision date applicable to the PPP-LIEE shall coincide with the revision date of the gas PPP surcharge, or at other times, as ordered by the CPUC.
4. **INTEREST:** Amounts recorded in the PPP-LIEE earn interest at the CPUC authorized rate (Accounting Procedure 7.e). Decision 04-08-010 requires that while the billed surcharge amounts are in the possession of the State, the interest that applies to these amounts is the actual amount of interest that accrued while in the possession of the State. Therefore, Accounting Procedure 7.d adjusts the PPP-LIEE for interest earned on the surcharges while in the possession of the State.
5. **FORECAST PERIOD:** The forecast test period will be as specified in Decision 04-08-010.
6. **RATES:** PPP-LIEE rates are set forth in rate schedule G-PPPS (see Preliminary Statement, Part B), as applicable.
7. **ACCOUNTING PROCEDURE:** PG&E shall make the following entries to this PPP-LIEE at the end of each month:
 - a. a debit entry equal to 1/12 of the annual PPP-LIEE funding authorized by the CPUC;
 - b. a credit entry equal to the PPP-LIEE surcharges billed for the month, net of actual customer accounts write-offs, as applicable;
 - c. a credit entry to transfer the LIEE portion of any interstate pipeline and third party surcharge amounts received from the Fund and recorded in PPP-MA;
 - d. an entry to transfer the LIEE interest portion of the balance in the PPP-MA, as applicable; and

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**Pacific Gas and
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Oakland, California

Original

Cal. P.U.C. Sheet No.

40612-G

GAS PRELIMINARY STATEMENT PART BH Sheet 2
PUBLIC PURPOSE PROGRAM SURCHARGE-LOW INCOME ENERGY EFFICIENCY

BH. PUBLIC PURPOSE PROGRAM SURCHARGE – LOW INCOME ENERGY EFFICIENCY (PPP-LIEE)
(Cont'd.)

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7. ACCOUNTING PROCEDURE (Con'd.):

- e. 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 7.a through 7.d, 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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Regulatory and Rates

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GAS PRELIMINARY STATEMENT PART BI Sheet 2
**PUBLIC PURPOSE PROGRAM SURCHARGE-RESEARCH DEVELOPMENT AND
DEMONSTRATION**

BI. PUBLIC PURPOSE PROGRAM SURCHARGE – RESEARCH, DEVELOPMENT AND
DEMONSTRATION (PPP-RDD)

7. ACCOUNTING PROCEDURE:

- e. an entry equal to interest on the average of the billed surcharges in the account at the beginning of the month that have not been remitted to BOE, including interest previously recorded in the account, and the billed surcharges in the account after entry 7.c, 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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**GAS PRELIMINARY STATEMENT PART BQ
PENSION CONTRIBUTION BALANCING ACCOUNT**

Sheet 2

BQ. PENSION CONTRIBUTION BALANCING ACCOUNT (PCBA-G) (Cont'd.)

6. ACCOUNTING PROCEDURE: PG&E shall maintain the PCBA-G by making entries at the end of each calendar year as follows:

- a. A debit (if the actual contribution was higher) or credit (if the actual contribution was lower) entry, if applicable, equal to the amount calculated in Section 5;
- b. 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts; and
- c. A debit or credit entry, as applicable, to transfer the core portion of the December 31st balance to the functional subaccount of the CFCA and the noncore portion of the December 31st balance to the functional subaccount of the NCA for recovery in the Annual Gas True-Up filing, or as otherwise authorized by the CPUC. The balance in the account shall be allocated to functional revenue requirements and rate classes based on the allocation factors adopted for the year.

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GAS PRELIMINARY STATEMENT PART BT
NON-TARIFFED PRODUCTS AND SERVICES BALANCING ACCOUNT

Sheet 1

BT.NON-TARIFFED PRODUCTS AND SERVICES BALANCING ACCOUNT – GAS (NTBA-G)

PURPOSE: The purpose of the Non-Tariffed Products and Services Balancing Account – Gas (NTBA-G) is to record the customer share of revenues net of costs and income taxes associated with new Non-Tariffed Products and Services (NTP&S) pursuant to Affiliate Transaction Rule VII.

Costs and revenues will be tracked for appropriate disbursement of revenues, net of expense, to customers and shareholders via the 50/50 sharing mechanism as approved in Application (A.)98-05-007 by Decision (D.)99-04-021.

The NTBA-G mechanism does not apply to NTP&S in PG&E's existing NTP&S catalogue, which remains subject to Other Operating Revenue treatment, consistent with D.99-04-021.

2. **APPLICABILITY:** The NTBA-G applies to all customer classes, except for those specifically excluded by the Commission.
3. **RATES:** The NTBA-G does not currently have a rate component.
4. **ACCOUNTING PROCEDURE:** PG&E shall maintain the NTBA-G by making entries at the end of each month as follows:

- a. An entry equal to the result of the following calculation:

- i. 45% of the gross new NTP&S revenues.

- ii. Less 45% of PG&E's new NTP&S costs including, but not limited to, contract implementation, telephone upgrades, IT costs, training, and labor time.

- iii. The difference between i. and ii. multiplied by a factor of 37.21% (a function of the portion allocated to customers and the statutory tax rates, subject to update), in order to provide customers with 50% of the after-tax net revenues.

If the result of the calculation is positive (i.e. revenues exceed expenses), the entry will be a credit; if the result is negative, the entry will be a debit.

- b. An entry equal to the interest on the average of the balance at the beginning of the month and the balance after the above entry 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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- c. A debit entry at the end of each year to transfer the balance from the NTBA-G to the CFCA (and included in the Annual Gas True-up filing), unless otherwise specified by the Commission, in order to properly credit customers with revenues pursuant to D.99-04-021. If the balance at the end of the year for any product or service category is a debit, no transfer will be made for that product or service category, and the balance for that product or service category will be reset to zero at the beginning of the year.

PG&E will maintain accounting records to track associated revenues and costs for each new non-tariffed product or service approved by the Commission on a category by category basis.



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Oakland, California

Revised
Cancelling OriginalCal. P.U.C. Sheet No. 40616-G
Cal. P.U.C. Sheet No. 28060-G**GAS PRELIMINARY STATEMENT PART CA** Sheet 2
CALIFORNIA SOLAR INITIATIVE THERMAL PROGRAM MEMORANDUM ACCOUNT**CA. CALIFORNIA SOLAR INITIATIVE THERMAL PROGRAM MEMORANDUM ACCOUNT**
(CSITPMA) (Cont'd.)**5. ACCOUNTING PROCEDURE: (Cont'd.)**

- e. A credit equal to the gas portion of any forfeited CSI Thermal application fees.
- f. A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts as authorized by the CPUC.
- g. A debit or credit entry, as appropriate, equal to the interest on the average of the balance at the beginning of the month and the balance after the entries 5.a. through 5.f. 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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GAS PRELIMINARY STATEMENT PART CL
TRANSMISSION INTEGRITY MANAGEMENT PROGRAM
BALANCING ACCOUNT

Sheet 1

CL. Transmission Integrity Management Program Balancing Account (TIMPBA)

1. **PURPOSE:** The purpose of the Transmission Integrity Management Program Balancing Account (TIMPBA) is to track Transmission Integrity Management Program (TIMP) expenses incurred during the current GRC funding cycle up to the total adopted GRC funding cycle amount. The TIMPBA is a one-way balancing account.

This account is comprised of a Main Account, which tracks amounts related to backbone transmission and/or storage activity that is recovered from all customers and a Local Transmission Subaccount, which tracks amounts related to local transmission activity that is recovered from all customers except Backbone Service-Level end-use customers who do not fund local transmission activities.

2. **APPLICABILITY:** The TIMPBA will apply to all customer classes, except for those specifically excluded by the Commission.
3. **REVISION DATES:** At the end of the current GRC rate case cycle, if the total balance (Main Account plus LT Subaccount) in the account is underspent, it will be returned to customers. The balances in Main Account and LT Subaccount will be trued up in rates. If the total balance in the account is zero or overspent and either the Main Account or LT Subaccount is underspent, the adopted funding recovered from customers will be reallocated between the Main Account and LT subaccount based on the ratio of actual expenses related to the Main Account and LT Subaccount to total actual expenses and the differences trued up in rates. Disposition of the balances in this account will be trued up at the end of the GRC rate case cycle. Funding returned to, or subsequently recovered from core customers will be through the Core Cost Subaccount of the Core Fixed Cost Account. Funding returned to, or subsequently recovered from noncore customers will be through the LT Subaccount of the Noncore Customer Class Charge Account (if associated with the LT Subaccount) or through the Noncore Subaccount of the NCA (if associated with the main account)
4. **RATES:** The TIMPBA does not have a separate rate component.
5. **ACCOUNTING PROCEDURE:**

At the end of the GRC rate case cycle, if the sum of balances in the Main Account plus LT Subaccount is zero or overspent and either the Main Account or LT Subaccount is underspent, all amounts recorded in entry b. will be reversed and entry c will be recorded in the Main Account and LT Subaccount.

MAIN ACCOUNT:

The following entries will be made to the account each month or as applicable:

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| a) A credit entry equal to one-twelfth of the annual adopted Transmission Integrity Management Program expenses. | |
| b) A debit entry equal to the actual Transmission Integrity Management Program expenses, including benefit burdens. | (L) |
| c) A debit entry equal to the reallocated adopted expenses between the Main Account and the LT Subaccount based on the ratio of actual expenses in the Main Account and the LT Subaccount compared to total actual expenses. This entry will only be recorded at the end of the current GRC rate case cycle if the sum of the balances in the Main Account plus LT Subaccount is zero or overspent and either the Main Account or LT Subaccount is underspent. | (L) |

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**GAS PRELIMINARY STATEMENT PART CL
TRANSMISSION INTEGRITY MANAGEMENT PROGRAM
BALANCING ACCOUNT**

Sheet 2

CL. Transmission Integrity Management Program Balancing Account (TIMPBA) (Cont'd)

5. ACCOUNTING PROCEDURE (Cont'd):

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MAIN ACCOUNT(Cont'd.):

- d) An entry to transfer amounts to or from another account as authorized by the Commission.
- e) An entry equal to the 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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6. LOCAL TRANSMISSION SUBACCOUNT:

The purpose of the Local Transmission Subaccount is to separately track costs related to PG&E's local transmission system that are associated with the Transmission Integrity Management Program to ensure that these amounts are not recovered from/returned to backbone customers.

The following entries will be made each month, or as applicable, excluding an allowance for Revenue Fees and Uncollectible (RF&U) accounts expense.

- a) A credit entry equal to one-twelfth of the annual adopted TIMP expenses;
- b) A debit entry equal to the actual TIMP expenses incurred, including applicable benefits burden;
- c) A debit entry equal to the reallocated adopted expenses between the Main Account and the LT Subaccount based on the ratio of actual expenses in the Main Account and the LT Subaccount compared to total actual expenses. This entry will only be recorded at the end of the current GRC rate case cycle if the sum of balances in the Main Account plus LT Subaccount is zero or overspent and either the Main Account or LT Subaccount is underspent;
- d) An entry to transfer amounts to or from another account as authorized by the Commission; and
- e) 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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PRELIMINARY STATEMENT PART CO Sheet 2
ADJUSTMENT MECHANISM FOR COSTS DETERMINED IN OTHER PROCEEDINGS

5. ACCOUNTING PROCEDURE (Ctd.)

a. Cost of Capital Subaccount

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

- 1) A credit entry equal to one-twelfth of the annual placeholder cost of capital revenue requirement based on the adopted revenue requirement in PG&E's currently effective GRC decision.
- 2) A debit entry equal to one-twelfth of the annual cost of capital revenue requirement for GT&S Services based on authorized rate base in the GRC and the rate of return on rate base adopted in PG&E's current cost of capital proceeding or annual cost of capital adjustment mechanism.
- 3) An annual entry to transfer any over- or under-collected balance in the account to the Core Cost Subaccount of the CFCA and the Noncore subaccount of the NCA. The distribution of the balance will be 50% to core and 50% to noncore.
- 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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b. Other Costs Impacting GT&S Revenue Requirements Subaccount

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

- 1) A credit or debit entry equal to the increase or decrease in the GT&S revenue requirement, as adopted in PG&E's currently effective GRC decision, as a result of other costs, (including those resulting from policy changes) determined to be allocated and applied to GT&S in any other proceeding.
- 2) An annual entry to transfer any over- or under-collected balance in the account to the Core Cost Subaccount of the CFCA and the NCA. The distribution of the balance will be 50% to core and 50% to noncore.

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Oakland, California

Cal. P.U.C. Sheet No. 40620-G
Cal. P.U.C. Sheet No. 38968-G

Sheet 3

ADJUSTMENT MECHANISM FOR COSTS DETERMINED IN OTHER PROCEEDINGS

5. ACCOUNTING PROCEDURE (Ctd.)

b. Other Costs Impacting GT&S Revenue Requirements Subaccount (Cont'd.)

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- 3) 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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c. Local Transmission Subaccount

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

- 1) A debit or credit entry equal to local transmission costs related to any of the other subaccounts of the AMCDOP.
- 2) An annual entry to transfer any over-or-under-collected balance in the account to the Core Cost Subaccount of the CFCA and the Local Transmission Subaccount of the NCA, so that these local transmission-related costs will not be recovered from backbone customers. The distribution of the balance will be 50% to core and 50% to noncore.
- 3) 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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GAS PRELIMINARY STATEMENT PART CP
GAS TRANSMISSION AND STORAGE REVENUE SHARING MECHANISM

Sheet 2

5. ACCOUNTING PROCEDURE (Cont'd.):

a. Backbone Subaccount

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

- 1) A monthly debit equal to 50% of one-twelfth of the authorized backbone revenue requirement and the related GT&S undercollection.
- 2) A monthly credit equal to 50% of the recorded backbone revenue and the related GT&S Late Implementation Amortization revenues.
- 3) A monthly debit equal to 50% of one-sixtieth of the authorized backbone revenue requirement adopted in PG&E's GT&S Capital Expenditures 2011-2014 Decision, D. 22-07-007.
- 4) An annual entry to transfer the balance in this subaccount as of December 31 of each year to the Core subaccount of the Core Fixed Cost Account (CFCA) and the Noncore subaccount of the Noncore Customer Class Charge Account (NCA). The distribution of the balance will be 50% to core and 50% to noncore.
- 5) A monthly entry equal to interest on the average balance in the subaccount 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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(Continued)



GAS PRELIMINARY STATEMENT PART CP Sheet 3
GAS TRANSMISSION AND STORAGE REVENUE SHARING MECHANISM

5. ACCOUNTING PROCEDURE (Cont'd.):

b. Local Transmission Subaccount

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

- 1) A monthly debit equal to 75% of one-twelfth of the authorized local transmission revenue requirement and the related GT&S undercollection.
- 2) A monthly credit equal to 75% of the recorded local transmission revenue and the related GT&S Late Implementation Amortization revenues.
- 3) A monthly debit equal to 75% of one-sixtieth of the authorized local transmission revenue requirement adopted in PG&E's GT&S Capital Expenditures 2011-2014 Decision, D. 22-07-007.
- 4) An annual entry to transfer the balance in this subaccount as of December 31 of each year to the Core subaccount of the Core Fixed Cost Account (CFCA) and the Local Transmission subaccount of the Noncore Customer Class Charge Account (NCA). The distribution of the balance will be 50% to core and 50% to noncore.
- 5) A monthly entry equal to interest on the average balance in the subaccount 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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**GAS PRELIMINARY STATEMENT PART CS
TAX ACT MEMORANDUM ACCOUNT - GAS**

Sheet 2

5. ACCOUNTING PROCEDURE (Cont'd.):

- c. A debit entry equal to any increases in the gas distribution, transmission and storage revenue requirements due to Section 199 manufacturer's tax deductions resulting from bonus depreciation taken, changes in working cash resulting from the Tax Relief Act, the Extended Tax Relief Act, the 2014 Tax Relief Act and the PATH Act, and, any decrease in the tax component of contributions-in-aid-of-construction (CIAC) received due to changes in the tariffed tax component of CIAC to reflect the Tax Relief Act, the Extended Tax Relief Act, the 2014 Tax Relief Act and the PATH Act.
- d. A debit entry to transfer a portion of any net over-collected balance in the TAMA-G into the TAMA-E, if the TAMA-E is under-collected. This entry shall not exceed 10% of the increase in electric distribution and generation revenue requirements resulting from additional utility infrastructure investment as recorded in entry 5.b. of the TAMA-E, and may not exceed the net over-collected balance in the TAMA-G or under-collected balance in the TAMA-E.
- e. A credit entry to transfer a portion of any net over-collected balance in the TAMA-E into the TAMA-G, if the TAMA-G is under-collected. This entry shall not exceed 10% of the increase in gas distribution and gas transmission revenue requirements resulting from additional utility infrastructure investment as recorded in entry 5.b. above, and may not exceed the net over- collected balance in the TAMA-E or under-collected balance in the TAMA-G.
- f. A debit entry to transfer all or a portion of the balance in this TAMA-G to any other accounts for future rate adjustment, as may be approved by the CPUC. If, at the end of the memorandum account period, this memorandum account reflects a net revenue requirement increase, the memorandum account shall be terminated without any impact on rates.
- g. A debit entry equal to the interest on the average balance at the beginning of the month and the balance after the above entry at a rate equal to the average interest rate on three month Commercial paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15, or its successor. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts. (N)
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**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 are also excluded from these costs and recorded in the Core Above Market Commodity Biomethane Program 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 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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(Continued)



Oakland, California

Cal. P.U.C. Sheet No. 40625-G
Cal. P.U.C. Sheet No. 33465-G

Sheet 3

6. ACCOUNTING PROCEDURE: (Cont'd.)

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

- $$\begin{array}{c} \text{(N)} \\ | \\ \text{(N)} \end{array}$$

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

- $$\begin{array}{c} (L) \\ | \\ | \\ | \\ | \\ (L) \end{array}$$

(Continued)



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

Sheet 4

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

6. ACCOUNTING PROCEDURE: (Cont'd.)

c. Core Gas Hedging Plan Subaccount (Cont'd.)

- 6) a debit or credit entry to transfer any remaining balance in this subaccount to the Core subaccount of the PGA upon termination of this subaccount; and
- 7) 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.c.1 through D.6.c.6, 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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d. Core Above Market Commodity Biomethane Program 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;
- 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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GAS PRELIMINARY STATEMENT PART DA Sheet 1
STATEWIDE MARKETING, EDUCATION AND OUTREACH EXPENDITURE BALANCING ACCOUNT

DA. STATEWIDE MARKETING, EDUCATION AND OUTREACH BALANCING ACCOUNT – GAS
(SWMEOBA-G)

1. **PURPOSE:** The purpose of the gas Statewide Marketing, Education and Outreach Balancing Account (SWMEOBA-G) is to track the difference between the actual recorded *statewide* ME&O expenses, either administered by PG&E or other entities (e.g., a third party implementer), as authorized by the CPUC. Tracking of *local* marketing expenses for demand-side management activities (Energy Efficiency, Distributed Generation, Energy Savings Assistance Program, etc.) will remain in the appropriate gas expenditure balancing accounts.
2. **APPLICABILITY:** The SWMEOBA-G balance shall apply to all customer classes, except for those specifically excluded by the CPUC and Public Utility Code Section 896.
3. **RATES:** The SWMEOBA-G does not have a rate component.
4. **REVISION DATE:** The disposition of the balance in this account shall be as authorized by the CPUC.
5. **ACCOUNTING PROCEDURE:** The following entries will be made at the end of each month, or as applicable:
 - a. A debit entry equal to the gas portion of the authorized statewide ME&O program expenses.
 - b. A credit entry equal to one-twelfth of the gas PPP surcharge portion of the authorized annual statewide ME&O funding.
 - c. A debit or credit entry equal to any amounts authorized by the CPUC to be recorded in this account.
 - d. A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts as approved by the CPUC.
 - e. An entry equal to interest on the average balance at the beginning of the month and the balance after the above entries 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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GAS PRELIMINARY STATEMENT PART DB
MOBILE HOME PARK BALANCING ACCOUNT - GAS

Sheet 2

DB. MOBILE HOME PARK BALANCING ACCOUNT - GAS (MHPBA-G) (Cont'd.)

5. ACCOUNTING PROCEDURE: PG&E shall maintain the MHPBA-G by making entries to this account at the end of each month as follows: (Cont'd.)

d) A debit or credit entry to transfer the balance to or from any other accounts as approved by the Commission; and

e) 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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Advice 5169-G
Decision

Issued by
Shilpa Ramaiya
Vice President
Regulatory and Rates

Submitted	January 20, 2026
Effective	January 1, 2026
Resolution	



Oakland, California

Cal. P.U.C. Sheet No. 40629-G
Cal. P.U.C. Sheet No. 38063-G

Sheet 2

GENERAL RATE CASE GAS TRANSMISSION & STORAGE MEMORANDUM ACCOUNT
(GRCGT SMA)

DD. GENERAL RATE CASE GAS TRANSMISSION & STORAGE MEMORANDUM ACCOUNT
(GRCGTSMA) (Cont'd.)

5. ACCOUNTING PROCEDURE: The GRCGTSMAs consists of the following subaccounts:
(Cont'd.)

NONCORE LOCAL TRANSMISSION SUBACCOUNT: The purpose of the Noncore Local Transmission Subaccount is to record the under or overcollection resulting from the difference between the adopted 2023 noncore local transmission revenue requirement and the placeholder revenue requirement included in rates on January 1, 2023. The Noncore Local Transmission Subaccount also records the noncore portion of the Local Transmission revenue requirement adopted in D.22-07-007. Disposition of the balance in this subaccount shall be through the Gas Transmission and Storage Revenue Sharing Mechanism-Local Transmission Subaccount.

a) Core Backbone Subaccount

The following entries shall be made to the Core Backbone Subaccount, net of an allowance for Revenue Fees and Uncollectible (RF&U) accounts expense, upon implementation of a final decision in the 2023 GRC, or monthly as applicable:

- 1) A one-time debit entry equal to the adopted annual 2023 GRC core backbone revenue requirement, prorated monthly beginning January 1, 2023, until the final 2023 GRC decision is implemented;
- 2) A one-time credit entry equal to the annual core backbone placeholder revenue requirement included in gas rates on January 1, 2023, prorated monthly until the final 2023 GRC is implemented;
- 3) A one-time debit entry equal to the core backbone revenue requirement adopted in D.22-07-007;
- 4) An entry to record the transfer of amounts to or from other accounts as approved by the Commission; and
- 5) 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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Advice 5169-G
Decision

Issued by
Shilpa Ramaiya
Vice President
Regulatory and Rates

<i>Submitted</i>	<u>January 20, 2026</u>
<i>Effective</i>	<u>January 1, 2026</u>
<i>Resolution</i>	



GAS PRELIMINARY STATEMENT PART DD Sheet 3
GENERAL RATE CASE GAS TRANSMISSION & STORAGE MEMORANDUM ACCOUNT
(GRCGTSMA)

DD. GENERAL RATE CASE GAS TRANSMISSION & STORAGE MEMORANDUM ACCOUNT
(GRCGTSMA) (Cont'd.)

5. ACCOUNTING PROCEDURE: The GRCGTSMA consists of the following subaccounts:
(Cont'd.)

b) Core Local Transmission Subaccount

The following entries shall be made to the Core Local Transmission Subaccount, net of RF&U, upon implementation of a final decision in the 2023 GRC, or monthly as applicable:

- 1) A one-time debit entry equal to the adopted annual 2023 GRC core local transmission revenue requirement, prorated monthly beginning January 1, 2023, until the final 2023 GRC decision is implemented;
- 2) A one-time credit entry equal to the annual core local transmission placeholder revenue requirement included in rates on January 1, 2023, prorated monthly until the final 2023 GRC decision is implemented;
- 3) A one-time debit entry equal to the core local transmission revenue requirement, adopted in D.22-07-007;
- 4) An entry to record the transfer of amounts to or from other accounts as approved by the Commission; and
- 5) 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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c) Core Storage Subaccount

The following entries shall be made to the Core Storage Subaccount, net of RF&U, upon implementation of a final decision in the 2023 GRC, or monthly as applicable:

- 1) A one-time debit entry equal to the adopted annual 2023 GRC core storage revenue requirement, prorated monthly beginning January 1, 2023, until the final 2023 GRC decision is implemented;
- 2) A one-time credit entry equal to the core storage placeholder revenue requirement included in rates on January 1, 2023, prorated monthly until the final 2023 GRC decision is implemented;

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GAS PRELIMINARY STATEMENT PART DD Sheet 4
GENERAL RATE CASE GAS TRANSMISSION & STORAGE MEMORANDUM ACCOUNT
(GRCGTSMA)

DD. GENERAL RATE CASE GAS TRANSMISSION & STORAGE MEMORANDUM ACCOUNT
(GRCGTSMA) (Cont'd.)

5. ACCOUNTING PROCEDURE: The GRCGTSMA consists of the following subaccounts:
(Cont'd.)

c) Core Storage Subaccount (Cont'd.)

- 3) A one-time debit entry equal to the core storage revenue requirement, adopted in D.22-07-007;
- 4) An entry to record the transfer of amounts to or from other accounts as approved by the Commission; and
- 5) 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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(L)
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(N)

d) Noncore Backbone Subaccount

The following entries shall be made monthly to the Noncore Backbone Subaccount, net of RF&U, upon implementation of a final decision in the 2023 GRC, or monthly as applicable:

- 1) A one-time debit entry equal to the adopted annual 2023 GRC noncore backbone revenue requirement, prorated monthly beginning January 1, 2023, until the final 2023 GRC decision is implemented;
- 2) A one-time credit entry equal to the annual noncore backbone placeholder revenue requirement incorporated into rates on January 1, 2023, prorated monthly until the 2023 GRC final decision is implemented;
- 3) A one-time debit entry equal to the noncore backbone revenue requirement, adopted in D.22-07-007;
- 4) An entry to record the transfer of amounts to or from other accounts as approved by the Commission; and
- 5) 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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GAS PRELIMINARY STATEMENT PART DD Sheet 5
GENERAL RATE CASE GAS TRANSMISSION & STORAGE MEMORANDUM ACCOUNT
(GRCGTSMA)

DD. GENERAL RATE CASE GAS TRANSMISSION & STORAGE MEMORANDUM ACCOUNT
 (GRCGTSMA) (Cont'd.)

5. ACCOUNTING PROCEDURE: The GRCGTSMA consists of the following six subaccounts:
 (Cont'd.)

e) Noncore Local Transmission Subaccount

The following entries shall be made to the Noncore Local Transmission Subaccount, net of RF&U, upon implementation of a final decision in the 2023 GRC, or monthly as applicable:

- 1) A one-time debit entry equal to the adopted annual 2023 GRC noncore local transmission revenue requirement, prorated monthly beginning January 1, 2023, until the final 2023 GRC decision is implemented;
- 2) A one-time credit entry equal to the annual noncore local transmission placeholder revenue requirement included in rates on January 1, 2023, prorated monthly until the final 2023 GRC decision is implemented;
- 3) A one-time debit entry equal to the noncore local transmission revenue requirement, adopted in D.22-07-007;
- 4) An entry to record the transfer of amounts to or from other accounts as approved by the Commission; and
- 5) 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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(L)

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(N)



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.

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 costs¹
- 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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(N)

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;
- 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);

(L)
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(L)

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

(Continued)



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

Sheet 3

5. ACCOUNTING PROCEDURE (Cont'd):

b. Greenhouse Gas Revenues Subaccount (Cont'd):

(L)

- 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

(N)

(N)

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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

(N)

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(Continued)



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

Sheet 4

5. ACCOUNTING PROCEDURE (Cont'd):

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;
- 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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(L)

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(N)

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;

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(L)



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

Sheet 5

5. ACCOUNTING PROCEDURE (Cont'd):

e. Biomethane Environmental Proceeds Subaccount (Cont'd.):

- 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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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;
- 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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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 DJ Sheet 2
ENERGY EFFICIENCY FINANCING BALANCING ACCOUNT - GAS (EEFBA-G)**5. ACCOUNTING PROCEDURES:** The EEFBA-G consists of two subaccounts.

The "On-Bill Financing Balancing Account" (OBFBA-G) purpose is to record the gas portion of the authorized revolving loan pool net of amounts written-off by PG&E due to default, and to track loan amounts and loan repayment activities under PG&E's OBF pursuant to D.09-09-047, and subsequent Commission decisions.

The "Credit Enhancement Balancing Account" (CEBA-G) purpose is to record the gas portion of ratepayer funded CEs for EE financing programs implemented in compliance with D.12-11-015, D.13-09-044 and subsequent Commission decisions; to track the transfer of CEs from this subaccount directly or through an intermediary, to secure loans made to customers in case of default; and record costs and incremental funding associated with continued support of the financing programs and administration cost in compliance with D.21-08-006.

a. On-Bill Financing Balancing Account (OBFBA-G) subaccount

The following entries shall be made to the subaccount, each month or as applicable:

1. A credit entry equal to the gas portion of the initial authorized revolving loan amount, and any subsequent amount authorized by the Commission (see corresponding debit entry in gas Preliminary Statement Part Y subaccount Gas Public Purpose Program Energy Efficiency Balancing Account (PPPEEBA). The gas portion of OBF program expenses are recorded in the gas PPPEEBA.);
2. A debit entry equal to the gas portion of the amount loaned to customers;
3. A credit entry equal to the gas portion of loan repayments;
4. A debit entry equal to the gas portion of write-off for any OBF loan defaults (see corresponding credit entry 5. below);
5. A credit entry equal to any OBF loan defaults, as an offsetting entry to entry 4. above for tracking purposes only (the debit entry to record the gas portion of default expense is in the gas PPPEEBA);
6. A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts as approved by the CPUC; and
7. 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 above entries are made, 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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GAS PRELIMINARY STATEMENT PART DJ Sheet 3
ENERGY EFFICIENCY FINANCING BALANCING ACCOUNT - GAS (EEFBA-G)

5. ACCOUNTING PROCEDURES (Cont'd.)

b. Credit Enhancements Balancing Account (CEBA-G) subaccount

The following entries shall be made to the subaccount, each month or as applicable:

1. A credit entry equal to the gas portion of the initial amount authorized for credit enhancement, and any subsequent credit enhancement amount authorized by the Commission (see corresponding debit entry in gas Preliminary Statement Part Y subaccount Gas PPPEEBA for transfer occurred before July 1, 2022. The gas portion of financing pilot program expenses are recorded in the gas PPPEEBA before July 1, 2022.;
2. A debit entry equal to the gas portion of CEs transferred to the California Hub for EE Financing (CHEEF), or other entity designated to administer CEs, to secure loans made in accordance with applicable agreements;
3. A credit entry equal to the gas portion of CEs, including interest earned on funds held by the CHEEF, or other entity designated to administer CEs, that are returned to secure future loans in accordance with applicable agreements;
4. A debit entry equal to the gas portion of authorized CE program expenses beginning July 1, 2022;
5. A credit entry equal to one-twelfth of the gas portion of authorized CE funding for the current program year beginning July 1, 2022 (see corresponding debit entry in electric Preliminary Statement Parts BA – Public Purpose Program Surcharge-Energy Efficiency (PPP-EE);
6. A debit entry equal to the gas portion of any amount disbursed to a financial institution by the CHEEF, or other entity designated to administer CEs, as a result of any claims made due to loan defaults, net of recoveries, or other event that reduces the amount of CEs available for future loans, in accordance with provisions of the CA Code of Regulations and applicable agreements (see corresponding credit entry 7. below);
7. A credit entry as an offsetting entry to entry 6. above for tracking purposes only (the debit entry to record the gas portion of default expense is in the gas PPPEEBA);
8. A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts as approved by the CPUC; and
9. 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 above entries are made, 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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GAS PRELIMINARY STATEMENT PART DN
LINE 407 MEMORANDUM ACCOUNT (L407MA)

Sheet 1

DN. Line 407 Memorandum Account (L407MA)

1. **PURPOSE:** The purpose of the Line 407 Memorandum Account (L407MA) is to record the revenue requirement associated with the actual capital expenditures incurred for the construction of the Line 407 project, above \$180.8 million as authorized by the Commission in D.19-09-025. The costs above \$180.8 million are subject to a reasonableness review. L407 is a local transmission asset and therefore only local transmission costs are recorded to this account.
2. **APPLICABILITY:** The L407MA shall apply to all gas customers except for those specifically excluded by the Commission.
3. **REVISION DATE:** Disposition of the balance in this account will be through an application, or as otherwise authorized by the Commission. Any amounts authorized for recovery will be recovered from all customers excluding backbone service-level end-use, customers.
4. **RATES:** The L407MA does not have a separate rate component.
5. **ACCOUNTING PROCEDURE:** The following entries shall be made to the account monthly or as applicable:
 - a. A debit entry equal to the capital revenue requirements based on incurred capital expenditures above \$180.8 million, excluding an allowance for Revenue Fees and Uncollectible (RF&U) accounts expense. Capital-related revenue requirements include depreciation expense, return on rate base at the authorized cost of capital, federal and state income taxes, and property taxes associated with capital assets additions;
 - b. An entry to transfer amounts to or from other accounts as approved by the Commission; and
 - c. A debit or credit entry equal to the 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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Oakland, California

**GAS PRELIMINARY STATEMENT PART DP
TRANSMISSION INTEGRITY MANAGEMENT PROGRAM
MEMORANDUM ACCOUNT (TIMPMA)**

Sheet 1

DP. Transmission Integrity Management Program Memorandum Account (TIMPMA)

1. **PURPOSE:** The purpose of the Transmission Integrity Management Program Memorandum Account (TIMPMA) is to record and track costs associated with any new transmission integrity management statutes or rules, or new or changed interpretation by a regulatory body of transmission integrity management statutes or rules, effective after January 1, 2015.

This account is comprised of a main account, which records backbone transmission and/or storage costs for future recovery from all customers and a Local Transmission Subaccount, which records local transmission costs for future recovery from all customers except Backbone Service-Level end-use customers who do not fund local transmission activities.

2. **APPLICABILITY:** The TIMPMA shall apply to all customer classes, except for those specifically excluded by the Commission.
3. **REVISION DATES:** Disposition of the balance in this account shall be through an application or as otherwise directed by the Commission.
4. **RATES:** The TIMPMA does not have a separate rate component.
5. **ACCOUNTING PROCEDURE:**

MAIN ACCOUNT:

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

- a) A debit entry equal to the fully burdened actual expenses incurred.
- b) An entry to transfer amounts to or from another account as authorized by the Commission.
- c) An entry equal to the 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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**Pacific Gas and
Electric Company®**

Oakland, California

Revised
Cancelling OriginalCal. P.U.C. Sheet No. 40641-G
Cal. P.U.C. Sheet No. 36062-G**GAS PRELIMINARY STATEMENT PART DP**
TRANSMISSION INTEGRITY MANAGEMENT PROGRAM
MEMORANDUM ACCOUNT (TIMPMA)

Sheet 2

DP. Transmission Integrity Management Program Memorandum Account (TIMPMA) (Cont'd)

6. LOCAL TRANSMISSION SUBACCOUNT:

The purpose of the Local Transmission Subaccount is to separately track costs related to PG&E's local transmission system that are associated with the TIMPMA.

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The following entries will be made each month, or as applicable, excluding an allowance for Revenue Fees and Uncollectible (RF&U) accounts expense.

- a) A debit entry equal to the actual expenses incurred, including applicable benefits burden;
- b) An entry to transfer amounts to or from another account as authorized by the Commission; and
- c) 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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Advice 5169-G
DecisionIssued by
Shilpa Ramaiya
Vice President
Regulatory and RatesSubmitted January 20, 2026
Effective January 1, 2026
Resolution



**GAS PRELIMINARY STATEMENT PART DU
Z-FACTOR MEMORANDUM ACCOUNT**

Sheet 1

DU. Z-Factor Memorandum Account (ZFMA-G)

1. **PURPOSE:** The purpose of the Z-Factor Memorandum Account (ZFMA-G) is to track costs associated with events that are potential "Z-Factors." Z-Factors are exogenous and unforeseen events largely beyond PG&E's control that have a material impact on PG&E's costs (See D. 14-08-032, OP 41 and D. 16-06-056, OP 56.) Each Z-Factor event is subject to a \$10 million deductible.
2. **APPLICABILITY:** The ZFMA will apply to all customer classes, except for those specifically excluded by the Commission.
3. **REVISION DATES:** Disposition of the balance in this account will be determined in an application or as otherwise determined by the CPUC.
4. **RATES:** The ZFMA does not have a separate rate component.
5. **ACCOUNTING PROCEDURE:** The ZFMA-G consists of the following subaccounts:

The "Gas Distribution Z-Factor Subaccount" records distribution costs associated with events that are potential "Z-Factors."

The "Gas Transmission & Storage Z-Factor Subaccount" records transmission and storage costs associated with events that are potential "Z-Factors" for the period that applies to the Gas Transmission & Storage (GT&S) PTY period.

a. Gas Distribution Z-Factor Subaccount

PG&E shall make the following entries, net of an allowance for Revenue Fees and Uncollectible (RF&U) accounts expense as applicable:

- 1) A debit entry equal to the actual distribution-related Z-Factor costs for the corresponding event incurred for the current month;
- 2) An entry to transfer amounts to or from other accounts as authorized by the Commission; and
- 3) An entry equal to the 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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Advice 5169-G
Decision

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Shilpa Ramaiya
Vice President
Regulatory and Rates

Submitted
Effective
Resolution

January 20, 2026
January 1, 2026



**GAS PRELIMINARY STATEMENT PART DU
Z-FACTOR MEMORANDUM ACCOUNT**

Sheet 2

5. ACCOUNTING PROCEDURE: (Cont'd)

b. Gas Transmission & Storage Z-Factor Subaccount

PG&E shall make the following entries, net of an allowance for RF&U as applicable:

- 1) A debit entry equal to the actual Gas Transmission & Storage-related Z-Factor costs for the corresponding event incurred for the current month (only for PTY GT&S period);
- 2) An entry to transfer amounts to or from other accounts as authorized by the Commission; and
- 3) An entry equal to the 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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Decision

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Vice President
Regulatory and Rates

Submitted
Effective
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January 20, 2026
January 1, 2026



GAS PRELIMINARY STATEMENT PART DZ
NEW ENVIRONMENTAL REGULATIONS BALANCING ACCOUNT
(NERBA)

Sheet 2

DZ. New Environmental Regulations Balancing Account (NERBA)

5. ACCOUNTING PROCEDURE: (Cont'd.)

a. Distribution Subaccount (Cont'd.)

- 3) A debit entry equal to the capital revenue requirement based on actual capital expenditures incurred for gas distribution related costs. 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;
- 4) A debit or credit entry to transfer the balance to other accounts for recovery in rates, upon approval by the Commission;
- 5) A debit or credit entry equal to the interest on the average balance in the account at the beginning of the month and the balance after the above entry at a rate equal to the average interest rate on three month Commercial paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15, or its successor. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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b. Transmission Subaccount

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

- 1) A credit entry equal to one-twelfth of the adopted annual gas transmission revenue requirements. Corresponding debit entries allocated to core and noncore customers that total this credit entry are recorded in the CFCA, Core Cost Subaccount and the NCA, Noncore Subaccount;
- 2) A debit entry to record incremental best practice gas emission reduction costs incurred for gas transmission related expenses;
- 3) A debit entry equal to the capital revenue requirement based on actual capital expenditures incurred for gas transmission related costs. 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;
- 4) A debit or credit entry to transfer the balance to other accounts for recovery in rates, upon approval by the Commission;
- 5) A debit or credit entry equal to the interest on the average balance in the account at the beginning of the month and the balance after the above entry at a rate equal to the average interest rate on three month Commercial paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15, or its successor. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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GAS PRELIMINARY STATEMENT PART EC Sheet 5
EMERGENCY CONSUMER PROTECTIONS MEMORANDUM ACCOUNT - GAS (ECPMA-G)

EC. Emergency Consumer Protections Memorandum Account - Gas (ECPMA-G)

2. **APPLICABILITY:** The ECPMA-G applies to all customer classes, except for those schedules or contracts specifically excluded by the Commission.
3. **REVISION DATE:** Disposition of the balances in this account will be determined through a General Rate Case or other appropriate filing, or as otherwise authorized by the Commission.
4. **RATES:** The ECPMA-G does not have a rate component.
5. **ACCOUNTING PROCEDURE:** The following entries will be made each month, or as applicable, excluding an allowance for Revenue Fees and Uncollectible (RF&U) accounts expense.
 - a. A debit entry equal to the incremental incurred expenses as authorized by the Commission to be recorded to this account,
 - b. A debit entry equal to any incremental operations and maintenance charges associated with implementation of this Resolution,
 - c. A debit entry equal to the revenue and fees shortfalls resulting from implementation of this Resolution,
 - d. A debit or (credit) entry equal to any amounts authorized by the Commission to be recorded to this account,
 - e. A debit/(credit) entry equal to the capital-related revenue requirement related to actual capital costs incurred if any. 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,
 - f. An entry to transfer the balance to or from another account as authorized by the Commission, and
 - g. 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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GAS PRELIMINARY STATEMENT PART EE
WILDFIRE EXPENSE MEMORANDUM ACCOUNT (WEMA-G)

Sheet 2

EE. WILDFIRE EXPENSE MEMORANDUM ACCOUNT (WEMA-G) (Cont'd)

5. ACCOUNTING PROCEDURE (Cont'd):

- c. A debit or credit entry to record the transfer of amounts to or from other accounts as approved by the Commission, and
- d. An entry equal to the interest on the average of the balance in the account at the beginning of the month and the balance in the 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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GAS PRELIMINARY STATEMENT PART EF Sheet 2
STATEWIDE ENERGY EFFICIENCY BALANCING ACCOUNT - GAS (SWEEBA-G)

EF. Statewide Energy Efficiency Balancing Account – Gas (SWEEBA-G)

5. ACCOUNTING PROCEDURE: (Cont'd)

A. Lead Program Administrator Subaccount

The following entries will be made each month, or as applicable, excluding an allowance for Revenue Fees and Uncollectible (RF&U) accounts expense.

- a) A credit entry equal to one-twelfth of PG&E's gas portion of the adopted annual budget allocated to Statewide EE programs for programs that PG&E acts as the LPA. A corresponding debit entry is recorded in the Gas Public Purpose Program Energy Efficiency Balancing Account (PPPEEBA);
- b) A credit entry equal to the remittance from other IOUs for programs that PG&E acts as the LPA;
- c) A debit entry equal to actual expenses incurred for programs that PG&E acts as the LPA.;
- d) An entry to record the transfer of amounts to or from other accounts as approved by the Commission; and
- e) 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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(N)

B. Funding Program Administrator Subaccount

The following entries will be made each month, or as applicable, excluding an allowance for RF&U accounts expense.

- a) A credit entry equal to one-twelfth of PG&E's gas portion of the adopted annual budget allocated to Statewide EE programs for programs that PG&E acts as a FPA. A corresponding debit entry is recorded in the Gas Public Purpose Program Energy Efficiency Balancing Account (PPPEEBA);
- b) A debit entry equal to the remittance to other IOUs for programs that PG&E acts as a FPA;
- c) A debit or credit entry on an annual or as needed basis to true-up or down the remittance to the actual expenses incurred by the LPAs;
- d) An entry 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 EF Sheet 3
STATEWIDE ENERGY EFFICIENCY BALANCING ACCOUNT - GAS (SWEEBA-G)

EF. Statewide Energy Efficiency Balancing Account – Gas (SWEEBA-G)

5. ACCOUNTING PROCEDURE: (Cont'd)**B. Funding Program Administrator Subaccount (Cont'd.)**

- e) 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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(L/N)
(N)
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(N)**C. Market Transformation Subaccount**

The following entries will be made each month, or as applicable, excluding an allowance for RF&U accounts expense.

- a) A credit entry equal to one-twelfth of PG&E's gas portion of the adopted annual budget allocated to Market Transformation activities that PG&E acts the statewide lead and contracting and fiscal agent. The corresponding debit entry for revenue requirement (RRQ) is defined in PG&E's gas Preliminary Statement Part BA, Item 7b;
- b) A credit entry equal to remittance from other IOUs for Market Transformation activities that PG&E acts as the statewide lead and contracting and fiscal agent;
- c) A debit entry equal to actual expenses incurred for Market Transformation activities that PG&E acts as the statewide lead and contracting and fiscal agent;
- d) An entry to record the transfer of amounts to or from other accounts as approved by the Commission; and
- e) 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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GAS PRELIMINARY STATEMENT PART EG
DAIRY BIOMETHANE PILOTS BALANCING ACCOUNT (DBPBA)

Sheet 1

EG. DAIRY BIOMETHANE PILOTS BALANCING ACCOUNT (DBPBA)

1. **PURPOSE:** The purpose of the Dairy Biomethane Pilots Balancing account (DBPBA) is to record operational expenses incurred associated with Biogas Collection lines for the selected Dairy pilots pursuant to Senate Bill 1383 as a reimbursement to Biomethane Producers up to bid amounts adopted in D.17-12-004. Costs above the bid amount for collection lines are subject to a reasonableness review.
2. **APPLICABILITY:** The DBPBA applies to all customer classes, except for those specifically excluded by the Commission.
3. **REVISION DATE:** At completion of the dairy pilots, any expenses below the authorized amount will be returned to customers. Disposition of the balances in this account shall be through PG&E's Annual Gas True-up advice letter process through the Core Fixed Cost Account (CFCA) and Noncore Customer Class Charge Account (NCA).
4. **RATES:** The DBPBA does not have a rate component.
5. **ACCOUNTING PROCEDURE:** The following entries will be made each month, or as applicable, excluding an allowance for Revenue Fees and Uncollectible (RF&U) accounts expense.
 - a) A credit entry equal to one-twelfth of the annual adopted Dairy Biomethane Pilots costs. Corresponding debit entries allocated to core and noncore customers that total this credit entry are recorded in Gas Preliminary Statement Part F, CFCA, Core Cost Subaccount, and Gas Preliminary Statement Part J, NCA, Noncore Subaccount;
 - b) A debit entry equal to the net operational expenses incurred for Biogas Collection lines to reimburse Producers.
 - c) A debit or credit entry to transfer the balance to or from another account, as authorized by the Commission.
 - d) 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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Advice 5169-G
Decision

Issued by
Shilpa Ramaiya
Vice President
Regulatory and Rates

Submitted
Effective
Resolution

January 20, 2026
January 1, 2026



GAS PRELIMINARY STATEMENT PART EH
DAIRY BIOMETHANE PILOTS MEMORANDUM ACCOUNT (DBPMA)

Sheet 1

EH. DAIRY BIOMETHANE PILOTS MEMORANDUM ACCOUNT (DBPMA)

1. **PURPOSE:** The purpose of the Dairy Biomethane Pilots Memorandum account (DBPMA) is to record actual operational and maintenance expenses and the capital-related revenue requirement associated with the actual capital costs incurred for utility-owned pipeline infrastructure up to the bid amounts.
2. **APPLICABILITY:** The DBPMA applies to all customer classes, except for those specifically excluded by the Commission.
3. **REVISION DATE:** Disposition of the balances in this account will be determined through a Gas Transmission and Storage Rate Case or other appropriate filing, or as otherwise authorized by the Commission.
4. **RATES:** The DBPMA does not have a rate component.
5. **ACCOUNTING PROCEDURE:** The following entries will be made each month, or as applicable, excluding an allowance for Revenue Fees and Uncollectible (RF&U) accounts expense.
 - a) A debit or credit entry equal to the capital revenue requirements based on incurred capital costs for pipeline infrastructure under the selected Dairy pilots, excluding RF&U. Capital-related revenue requirements include depreciation expense, return on investment, federal and state income taxes, and property taxes associated with the in-service capital assets.
 - b) A debit entry equal to the actual expenses incurred for pipeline infrastructure associated with the selected Dairy pilots.
 - c) A debit or credit entry to transfer the balance to or from another account, as authorized by the Commission.
 - d) 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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January 20, 2026
January 1, 2026



GAS PRELIMINARY STATEMENT PART EJ
GAS STORAGE BALANCING ACCOUNT (GSBA)

Sheet 1

EJ. Gas Storage Balancing Account (GSBA)

1. **PURPOSE:** The purpose of the Gas Storage Balancing Account (GSBA) is to track and record actual expenses and capital revenue requirements based on actual capital expenditures, compared to the revenue requirements based on the adopted capital expenditures for PG&E's natural gas storage facilities, excluding Gill Ranch. The GSBA is a two-way balancing account. The account is subject to a reasonableness review.
2. **APPLICABILITY:** The GSBA applies to all customer classes, except for those schedules or contracts specifically excluded by the Commission.
3. **REVISION DATE:** Upon completion of a reasonableness review in PG&E's next General Rate Case (GRC) or another future rate case application, disposition of the balances in this account will be determined through the Core Fixed Cost Account (CFCA) and Noncore Customer Class Charge Account (NCA) in the Annual Gas True-Up, or as otherwise authorized by the Commission.
4. **RATES:** The GSBA does not have a rate component.
5. **ACCOUNTING PROCEDURE:** The following entries will be made at the end of each month, or as applicable, excluding an allowance for Revenue Fees and Uncollectible (RF&U) accounts expense:
 - a. A credit entry equal to one-twelfth of the adopted annual revenue requirements;
 - b. A debit entry equal to the actual expenses incurred, including applicable benefits burden;
 - c. A debit or credit entry equal to the capital revenue requirement associated with the actual capital expenditures incurred. Capital-related revenue requirements include depreciation expense, return on rate base at the authorized cost of capital, federal and state income taxes, and property taxes, associated with the capital asset additions;
 - d. An entry to record the transfer of amounts to or from other accounts as approved by the Commission; and
 - e. 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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GAS PRELIMINARY STATEMENT PART EL Sheet 1
GAS STATUTES REGULATIONS AND RULES MEMORANDUM ACCOUNT (GSRRMA)

EL. Gas Statutes Regulations and Rules Memorandum Account (GSRRMA)

1. **PURPOSE:** The purpose of the Gas Statutes Regulations and Rules Memorandum Account (GSRRMA) is to track and record incremental costs to comply with any new federal or state statutes, regulations and rules, or new or changed interpretation by a regulatory body of statutes, regulations and rules, that are issued between General Rate Case (GRC) funding cycles for which PG&E has not been able to incorporate a forecast of costs into a rate case and which are not already addressed and recorded in another account.

This account is comprised of a Main Account, which records backbone transmission and/or storage costs for future recovery from all customers. This account will also record incremental SB 1221 mapping costs effective April 21, 2025. Mapping costs will continue to be recorded in the account until January 1 of the Test Year of PG&E's next GRC upon which time the recording of these costs in the account will end and be included in PG&E's next GRC. The Local Transmission Subaccount records local transmission costs for future recovery from all customers except Backbone Service-Level end-use customers who do not fund local transmission activities. All costs recorded in this memorandum account will be segregated by cost type.

2. **APPLICABILITY:** The GSRRMA applies to all customer classes, except for those schedules or contracts specifically excluded by the Commission.
3. **REVISION DATE:** Disposition of the balances in this account will be through an application, including GRCs, or as otherwise authorized by the Commission.

4. **RATES:** The GSRRMA does not have a rate component.

5. ACCOUNTING PROCEDURE:

MAIN ACCOUNT:

The following entries will be made each month, or as applicable, excluding an allowance for Revenue Fees and Uncollectible (RF&U) accounts expense.

- a) A debit entry equal to incurred expenses; including applicable benefit burdens;
- b) A debit or credit entry equal to the capital-related revenue requirement related to actual capital expenditures incurred. Capital-related revenue requirements include depreciation expense, return on rate base at the authorized cost of capital, federal and state income taxes, and property taxes associated with the cost of installed equipment;
- c) An entry to transfer the balance to or from another account, as authorized by the Commission; and
- d) 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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GAS PRELIMINARY STATEMENT PART EL Sheet 2
GAS STATUTES REGULATIONS AND RULES MEMORANDUM ACCOUNT (GSRRMA)

EL. Gas Statutes Regulations and Rules Memorandum Account (GSRRMA) (Cont'd)

6. LOCAL TRANSMISSION SUBACCOUNT:

The purpose of the Local Transmission Subaccount is to separately track costs related to PG&E's local transmission system associated with the GSRRMA.

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The following entries will be made each month, or as applicable, excluding an allowance for Revenue Fees and Uncollectible (RF&U) accounts expense.

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- a) A debit entry equal to incurred expenses, including applicable benefit burdens;
- b) A debit or credit entry equal to the capital-related revenue requirement related to actual capital expenditures incurred. Capital-related revenue requirements include depreciation expense, return on rate base at the authorized cost of capital, federal and state income taxes, and property taxes associated with the cost of installed equipment;
- c) An entry to transfer the balance to or from another account, as authorized by the Commission; and
- d) 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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GAS PRELIMINARY STATEMENT PART ER
INTERNAL CORROSION BALANCING ACCOUNT (ICBA)

Sheet 2

ER. Internal Corrosion Balancing Account (ICBA) (Cont'd)

5. ACCOUNTING PROCEDURE (Cont'd):

MAIN ACCOUNT (Cont'd):

- c. A debit or credit entry equal to the reallocated adopted revenue requirement between the Main Account and the LT Subaccount based on the ratio of actual capital expenditures in the Main Account and the LT Subaccount compared to actual total capital expenditures;
- d. An entry to transfer amounts to or from another account as authorized by the Commission; and
- e. An entry equal to the 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

(N)
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6. LOCAL TRANSMISSION SUBACCOUNT:

The purpose of the Local Transmission Subaccount is to separately track costs related to PG&E's local transmission system that are associated with the Internal Corrosion Program to ensure that these amounts are not recovered from/returned to backbone customers.

- a. A credit or debit entry equal to the revenue requirement associated with the total aggregated adopted capital expenditures, excluding an allowance for Revenue Fees and Uncollectible (RF&U) accounts expense;
- b. A debit or credit entry equal to the capital-related revenue requirement related to the actual capital expenditures incurred, excluding RF&U. Capital-related revenue requirements include depreciation expense, the return on rate base at the authorized cost of capital, federal and state income taxes, and property taxes associated with the capital asset additions;
- c. A debit or credit entry equal to the reallocated adopted revenue requirement between the Main Account and the LT Subaccount based on the ratio of actual capital expenditures in the Main Account and the LT Subaccount compared to actual total capital expenditures;

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GAS PRELIMINARY STATEMENT PART ER
INTERNAL CORROSION BALANCING ACCOUNT (ICBA)

Sheet 3

ER. Internal Corrosion Balancing Account (ICBA) (Cont'd)

6. LOCAL TRANSMISSION SUBACCOUNT (Cont'd.):

- d. An entry to transfer amounts to or from another account as authorized by the Commission; and
- e. 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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GAS PRELIMINARY STATEMENT PART ET Sheet 1
MEASUREMENT AND CONTROL OVER-PRESSURE PROTECTION MEMORANDUM ACCOUNT
(MCOPPMA)

ET. Measurement and Control Over-Pressure Protection Memorandum Account (MCOPPMA)

1. **PURPOSE:** The purpose of the Measurement and Control Over-Pressure Protection Memorandum Account (MCOPPMA) is to track the revenue requirement associated with capital expenditures for the Measurement and Control Station Over-Pressure Protection Program during the 2019 Gas Transmission and Storage (GT&S) rate case cycle. The account is subject to a reasonableness review in PG&E's next GT&S Rate Case.

This account is comprised of a main account, which records backbone transmission and/or storage costs for future recovery from all customers and a Local Transmission Subaccount, which records local transmission costs for future recovery from all customers except Backbone Service-Level end-use customers who do not fund local transmission activities.

2. **APPLICABILITY:** The MCOPPMA shall apply to all customer classes, except for those specifically excluded by the Commission.
3. **REVISION DATE:** Disposition of the balance in this account will be through an application or as otherwise directed by the Commission.
4. **RATES:** The MCOPPMA does not have a separate rate component.
5. **ACCOUNTING PROCEDURE:**

Main Account:

The following entries will be made to the account each month or as applicable:

- a. A debit or credit entry equal to the capital revenue requirements based on incurred capital expenditures, excluding an allowance for Revenue Fees and Uncollectible (RF&U) accounts expense. Capital-related revenue requirements include depreciation expense, return on rate base at the authorized cost of capital, federal and state income taxes, and property taxes associated with the capital asset additions;
- b. An entry to transfer amounts to or from another account as authorized by the Commission; and
- c. An entry equal to the 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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GAS PRELIMINARY STATEMENT PART ET Sheet 2
MEASUREMENT AND CONTROL OVER-PRESSURE PROTECTION MEMORANDUM ACCOUNT
(MCOPPMA)

ET. Measurement and Control Over-Pressure Protection Memorandum Account (MCOPPMA)
(Cont'd)

6. LOCAL TRANSMISSION SUBACCOUNT:

The purpose of the Local Transmission Subaccount is to separately track costs related to PG&E's local transmission system that are associated with the Measurement and Control Station Over-Pressure Protection Program.

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The following entries will be made each month, or as applicable, excluding an allowance for Revenue Fees and Uncollectible (RF&U) accounts expense.

- a. A debit or credit entry equal to the capital-related revenue requirement related to actual capital expenditures incurred. Capital-related revenue requirements include depreciation expense, return on rate base at the authorized cost of capital, federal and state income taxes, and property taxes associated with the cost of installed equipment;
- b. An entry to transfer amounts to or from another account as authorized by the Commission; and
- c. 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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GAS PRELIMINARY STATEMENT PART EU
IN-LINE INSPECTION MEMORANDUM ACCOUNT (ILIMA)

Sheet 1

EU. In-line Inspection Memorandum Account (ILIMA)

1. **PURPOSE:** The purpose of the In-Line Inspection Memorandum Account (ILIMA) is to track the revenue requirement associated with the actual capital expenditures for Traditional In-Line Inspection (ILI) upgrade projects above the total authorized 48 projects (12-project per year pace), and actual expenses incurred for the associated initial Traditional ILI runs and Direct Examination and Repair (DE&R) resulting from the initial runs. In addition, the ILIMA will track expenses associated with all reassessments. The account is subject to a reasonableness review in PG&E's next Gas Transmission and Storage (GT&S) Rate Case.

This account is comprised of a main account, which records backbone transmission and/or storage costs for future recovery from all customers and a Local Transmission Subaccount, which records local transmission costs for future recovery from all customers except Backbone Service-Level end-use customers who do not fund local transmission activities.

2. **APPLICABILITY:** The ILIMA shall apply to all customer classes, except for those specifically excluded by the Commission.
3. **REVISION DATE:** Disposition of the balance in this account will be through an application or as otherwise directed by the Commission.
4. **RATES:** The ILIMA does not have a separate rate component.
5. **ACCOUNTING PROCEDURE:**

MAIN ACCOUNT:

The following entries will be made to the account each month or as applicable:

- a. A debit entry equal to actual ILI expenses incurred for initial Traditional ILI runs and DE&R resulting from the initial runs related to Traditional ILI Upgrade projects above the total authorized 48 projects, including applicable benefit burdens;
- b. A debit entry equal to actual ILI expenses incurred for reassessments, including applicable benefit burdens;
- c. A debit or credit entry equal to the capital revenue requirements based on incurred capital expenditures related to projects that exceed the quantity of projects adopted by the Commission in base rates, excluding an allowance for Revenue Fees and Uncollectible (RF&U) accounts expense. Capital-related revenue requirements include depreciation expense, return on rate base at the authorized cost of capital, federal and state income taxes and property taxes, associated with the capital asset additions;
- d. An entry to transfer amounts to or from another account as authorized by the Commission; and
- e. An entry equal to the 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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Oakland, California

GAS PRELIMINARY STATEMENT PART EU
IN-LINE INSPECTION MEMORANDUM ACCOUNT (ILIMA)

Sheet 2

EU. In-line Inspection Memorandum Account (ILIMA) (Cont'd)

6. LOCAL TRANSMISSION SUBACCOUNT:

The purpose of the Local Transmission Subaccount is to separately track costs related to PG&E's local transmission system that are associated with the ILIMA.

The following entries will be made each month, or as applicable, excluding an allowance for Revenue Fees and Uncollectible (RF&U) accounts expense.

- a. A debit entry equal to actual ILI expenses incurred for initial Traditional ILI runs and DE&R resulting from the initial runs related to Traditional ILI Upgrade projects above the total authorized 48 projects, including applicable benefit burdens;
- b. A debit entry equal to actual ILI expenses incurred for reassessments, including applicable benefit burdens;
- c. A debit or credit entry equal to the capital revenue requirements based on incurred capital expenditures related to projects that exceed the quantity of projects adopted by the Commission in base rates, excluding an allowance for Revenue Fees and Uncollectible (RF&U) accounts expense. Capital-related revenue requirements include depreciation expense, return on rate base at the authorized cost of capital, federal and state income taxes and property taxes, associated with the capital asset additions;
- d. An entry to transfer amounts to or from another account as authorized by the Commission; and
- e. 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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GAS PRELIMINARY STATEMENT PART EV Sheet 1
INTERNAL CORROSION DIRECT ASSESSMENT MEMORANDUM ACCOUNT (ICDAMA)

EV. Internal Corrosion Direct Assessment Memorandum Account (ICDAMA)

1. **PURPOSE:** The purpose of the Internal Corrosion Direct Assessment Memorandum Account (ICDAMA) is to track actual expenses incurred for the Internal Corrosion Direct Assessment Program during the 2019 Gas Transmission and Storage (GT&S) rate case cycle (2019-2022). The account is subject to a reasonableness review in PG&E's next GT&S Rate Case.

This account is comprised of a main account, which records backbone transmission and/or storage costs for future recovery from all customers and a Local Transmission (LT) Subaccount, which records local transmission costs for future recovery from all customers except Backbone Service-Level end-use customers who do not fund local transmission activities.

2. **APPLICABILITY:** The ICDAMA shall apply to all customer classes, except for those specifically excluded by the Commission.
3. **REVISION DATE:** Disposition of the balance in this account will be through an application or as otherwise directed by the Commission.
4. **RATES:** The ICDAMA does not have a separate rate component.
5. **ACCOUNTING PROCEDURE:**

Main Account:

The following entries will be made to the account each month or as applicable:

- a. A debit entry equal to actual expenses incurred related to Internal Corrosion Direct Assessment, including applicable benefit burdens;
- b. An entry to record the transfer of amounts to or from other accounts as approved by the Commission; and
- c. An entry equal to the 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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GAS PRELIMINARY STATEMENT PART EV Sheet 2
INTERNAL CORROSION DIRECT ASSESSMENT MEMORANDUM ACCOUNT (ICDAMA)

EV. Internal Corrosion Direct Assessment Memorandum Account (ICDAMA) (Cont'd.)**6. LOCAL TRANSMISSION SUBACCOUNT:**

The purpose of the Local Transmission Subaccount is to separately track costs related to PG&E's local transmission system that are associated with the Internal Corrosion Direct Assessment Program.

The following entries will be made each month, or as applicable, excluding an allowance for Revenue Fees and Uncollectible (RF&U) accounts expense.

- a) A debit entry equal to incurred expenses, including applicable benefit burdens;
- b) An entry to record the transfer of amounts to or from other accounts as approved by the Commission; and
- c) 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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Oakland, California

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

Sheet 3

6. ACCOUNTING PROCEDURE: (Cont'd.)

a. Distribution Cost Subaccount (Cont'd)

- 12) 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 above entries, 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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(N)b. Core Cost Subaccount

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

- 1) a credit entry equal to the revenue from the CFCA – Core Cost rate component;
- 2) a credit entry equal to the revenue from the local transmission rate component from core deliveries during the month;
- 3) a credit entry equal to the revenue from the core local transmission, core backbone, and core storage GT&S Late Implementation Amortization rate components;
- 4) a credit entry equal to the incidental negotiated storage revenues allocated to core customers;
- 5) a debit entry equal to the core portion of intervenor compensation payments authorized by the CPUC, recorded during the month;
- 6) a debit entry equal to one-twelfth of the core portion of the authorized local transmission revenue requirement,
- 7) a debit entry equal to one-twelfth of the core portion of the revenue requirement associated with depreciation and decommissioning of the Pleasant Creek facility that is allocated on an equal cents per therm basis. Recovery of depreciation will conclude at the end of 2023. Decommissioning will be recovered during 2023-2026;
- 8) a debit or credit entry, as appropriate, to record the transfer of amounts from other accounts to this subaccount for recovery in rates, upon approval by the CPUC;
- 9) an entry equal to 65.907 percent of the local transmission revenue shortfall or over-recovery resulting from a change in customers qualifying for backbone-level end-use service, and associated throughput reduction or increase, as applicable;
- 10) a debit or credit entry equal to any amounts authorized by the CPUC to be recorded in this subaccount;
- 11) a debit entry equal to one-twelfth of the core portion of the current year Self Generation Incentive Program (SGIP) revenue requirement authorized by the CPUC;
- 12) an entry equal to the core portion of the gain or loss on the sale of a gas transmission non-depreciable asset, as approved by the Commission;

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(L)

(Continued)



**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):

- 13) a debit entry equal to the core gas portion of incremental administrative costs and amounts written off as uncollectible associated with the payment deferral plan for qualifying citrus and other agricultural growers pursuant to Resolution E-4065;
- 14) an entry equal to the core portion of the transportation revenue for deliveries during the month under gas rate schedule G-LNG. The distribution between core and noncore is the "equal distribution based on all transportation volumes" allocator as specified in Preliminary Statement Part C.3;
- 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;
- 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 of payments to the CPUC or its designee associated with a study regarding health-based concentration limits for constituents of concern, namely trace toxic substances including carbon monoxide. The total amount paid may not exceed \$423,400 (both core and noncore). 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;

(L)

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(L)

(L)



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

Sheet 5

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

6. ACCOUNTING PROCEDURE: (Cont'd.)

b. Core Cost Subaccount (Cont'd.):

20) a debit entry equal to one-twelfth of the core portion of the adopted revenue requirement for the Concurrent Application System (CAS) development costs. A corresponding credit entry is recorded in the Concurrent Application System Balancing Account – Gas (CASBA – G); and

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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

(L)

(L)

(L/N)

(N)

(N)

c. AB 32 Cost of Implementation Fee Core Subaccount

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

- 1) a credit entry equal to the revenue from the AB 32 Cost of Implementation Fee rate component;
- 2) a debit or credit entry equal to the gas portion of PG&E's costs to the ARB for the AB32 Cost of Implementation Fee;
- 3) a debit or credit entry, as appropriate, to record the transfer of amounts from other accounts to this subaccount for recovery in rates, upon approval by the CPUC;
- 4) 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 F.6.d.1 through F.6.d.2 are made, 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

(N)

(N)

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Oakland, California

**GAS PRELIMINARY STATEMENT PART FA
IN-LINE INSPECTION BALANCING ACCOUNT (ILIBA)**

Sheet 2

FA. In-Line Inspection Balancing Account (ILIBA) (Cont'd):

5. ACCOUNTING PROCEDURE (Cont'd):

MAIN ACCOUNT (Cont'd):

- b. A debit or credit entry equal to the capital-related revenue requirement related to the actual capital expenditures incurred for the authorized 16 Traditional ILI projects (4-project per year pace), excluding RF&U. Capital-related revenue requirements include depreciation expense, the return on rate base at the authorized cost of capital, federal and state income taxes and property taxes, associated with the capital asset additions;
- c. A debit or credit entry equal to the reallocated adopted revenue requirement between the Main Account and the LT Subaccount based on the ratio of actual capital expenditures in the Main Account and the LT Subaccount compared to actual total capital expenditures;
- d. An entry to transfer amounts to or from another account as authorized by the Commission; and
- e. An entry equal to the 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

(N)
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(N)

6. LOCAL TRANSMISSION SUBACCOUNT:

The purpose of the Local Transmission Subaccount is to separately track costs related to PG&E's local transmission system that are associated with the ILI Upgrade Program to ensure that these amounts are not recovered from/returned to backbone customers.

- a. A credit or debit entry equal to the revenue requirement associated with the aggregated adopted capital expenditures, excluding an allowance for Revenue Fees and Uncollectible (RF&U) accounts expense;
- b. A debit or credit entry equal to the capital-related revenue requirement related to the actual capital expenditures incurred for the authorized 16 Traditional ILI projects (4-project per year pace), excluding RF&U. Capital-related revenue requirements include depreciation expense, the return on rate base at the authorized cost of capital, federal and state income taxes and property taxes, associated with the capital asset additions;
- c. A debit or credit entry equal to the reallocated adopted revenue requirement between the Main Account and the LT Subaccount based on the ratio of actual capital expenditures in the Main Account and the LT Subaccount compared to actual total capital expenditures;

(L)
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(L)

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**Pacific Gas and
Electric Company®**

Oakland, California

Original

Cal. P.U.C. Sheet No.

40666-G

GAS PRELIMINARY STATEMENT PART FA
IN-LINE INSPECTION BALANCING ACCOUNT (ILIBA)

Sheet 3

FA. In-Line Inspection Balancing Account (ILIBA) (Cont'd):

6. LOCAL TRANSMISSION SUBACCOUNT (Cont'd.):

- d. An entry to transfer amounts to or from another account as authorized by the Commission; and
- e. 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

(L)

(L)

(N)

(N)

Advice
Decision

5169-G

Issued by
Shilpa Ramaiya
Vice President
Regulatory and RatesSubmitted
Effective
ResolutionJanuary 20, 2026
January 1, 2026



GAS PRELIMINARY STATEMENT PART FD Sheet 1
CALIFORNIA CONSUMER PRIVACY MEMORANDUM ACCOUNT - GAS (CCPMA-G)

FD. California Consumer Privacy Memorandum Account – Gas (CCPMA-G)

1. **PURPOSE:** The purpose of the California Consumer Privacy Memorandum Account is to record incremental gas capital costs and expenses related to implementing the requirements of the California Consumer Privacy Act of 2018 as updated by the California Privacy Rights Act of 2020. Costs that can be attributed specifically to gas service will be recorded to this account. General costs that cannot be attributed specifically either to providing electric service or gas service will be allocated 55% electric and 45% gas.
2. **APPLICABILITY:** The California Consumer Privacy Memorandum Account applies to all gas customer classes, except for those schedules or contracts specifically excluded by the Commission.
3. **REVISION DATE:** Disposition of the balances in this account will be addressed in PG&E's next General Rate Case, or other application or separate proceeding, or as otherwise authorized by the Commission.
4. **RATES:** The California Consumer Privacy Memorandum Account does not have a rate component.
5. **ACCOUNTING PROCEDURE:** PG&E shall maintain the California Consumer Privacy Memorandum Account by making the following entries to the account at the end of each month, as applicable:
 - a. A debit entry equal to the incremental expenses related to implementation of the California Consumer Privacy Act as updated by the California Privacy Rights Act of 2020;
 - b. A debit or credit entry equal to the incremental capital revenue requirement based on incurred capital costs, including without limitation IT system and software capital revenue requirements, excluding Revenue Fees and Uncollectibles (RF&U). Capital-related revenue requirements include depreciation expense, return on investment, federal and state income taxes, and property taxes associated with the costs of installed equipment;
 - c. A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts as approved by the Commission, and
 - d. An entry, as appropriate, each month 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts. (N)



GAS PRELIMINARY STATEMENT PART FE Sheet 1
GENERAL RATE CASE GAS DISTRIBUTION MEMORANDUM ACCOUNT (GRCGDMA)

FE. GENERAL RATE CASE GAS DISTRIBUTION MEMORANDUM ACCOUNT – GAS (GRCGDMA-G)

1. **PURPOSE:** The purpose of the General Rate Case Gas Distribution Memorandum Account (GRCGDA) is to record the under or overcollection resulting from a final GRC decision that is approved after the effective date of the adopted revenue requirement. Pursuant to decision (D.) 22-06-033, the GRCGDMA records the difference between the final adopted 2023 GRC gas distribution revenue requirement and the placeholder revenue requirement incorporated into rates on January 1, 2023. Note that the below accounting procedures will be expanded to include 2024 GRC revenue requirements should a final decision be approved in 2024.
2. **APPLICABILITY:** The GRCGDMA shall apply to all customer classes, except for those specifically excluded by the Commission.
3. **REVISION DATES:** Disposition of the balances in the account shall be through the Core Fixed Cost Account (CFCA) and the Noncore Customer Class Charge Account (NCA), as authorized by the Commission.
4. **RATES:** The GRCGDMA does not have a separate rate component.
5. **ACCOUNTING PROCEDURE:** The following entries will be made to the account net of Revenue Fees and Uncollectibles, upon implementation of a final decision in the 2023 GRC, or monthly as applicable:
 - a. A one-time debit entry equal to the adopted annual 2023 GRC gas distribution revenue requirement, prorated monthly beginning January 1, 2023, until the final 2023 GRC decision is implemented;
 - b. A one-time credit entry equal to the annual gas distribution placeholder revenue requirement included in rates on January 1, 2023, prorated monthly until the final 2023 GRC decision is implemented;
 - c. An entry to record the transfer of amounts to or from other accounts as approved by the Commission; and
 - d. 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

(N)
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(N)

(Continued)

<i>Advice Decision</i>	5169-G	<i>Issued by Shilpa Ramaiya Vice President Regulatory and Rates</i>	<i>Submitted Effective Resolution</i>	January 20, 2026
				January 1, 2026



GAS PRELIMINARY STATEMENT PART FF Sheet 2
COVID-19 PANDEMIC PROCTIONS MEMORANDUM ACCOUNT (CPPMA)

FF- COVID-19 Pandemic Protection Memorandum Account – Gas (CPPMA-G) (Cont'd)

5. ACCOUNTING PROCEDURE: (Cont'd)

- f. A debit entry equal to any other costs authorized by the Commission to be recorded to this account;
- g. A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts as approved by the Commission, and
- h. An entry, as appropriate, each month equal to interest on the average balance in the account at the beginning of the month and the balance after the above entries, excluding entry 5.e., 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts. (N)



GAS PRELIMINARY STATEMENT FH
DISCONNECTIONS MEMORNDUM ACCOUNT - GAS (DMA-G)

Sheet 1

FH. Disconnections Memorandum Account – Gas (DMA-G)

1. **PURPOSE:** The purpose of the Disconnections Memorandum Account (DMA) is to track 1) incremental costs associated with implementing the requirements of Decision (D.) 20-06-003 and 2) the gas portion of incremental Medical Baseline recertification administrative and implementation costs per D.22-11-033, which modified D.02-04-026. Costs will be tracked separately using internal orders. Costs that can be attributed specifically to gas service will be recorded to this account. General costs that cannot be attributed specifically to either providing electric or gas service will be allocated 55% electric and 45% gas.

PG&E will also track the Arrearage Management Payment Plan program evaluation costs and Medical Baseline Population Study costs authorized in D.23-08-049.

PG&E will also track the incremental costs incurred to implement D.25-06-012.

2. **APPLICABILITY:** The DMA applies to residential gas customers.

3. **REVISION DATE:** Disposition of the balances in the account will be addressed in a future general rate case (GRC) proceeding, or other application or proceeding.

4. **RATES:** The DMA does not have a rate component.

5. **ACCOUNTING PROCEDURE:** PG&E will maintain the DMA by making the following entries, net of Revenue Fees and Uncollectibles (RF&U), to the account at the end of each month, or as applicable:

- a. A debit entry equal to the actual incremental expenses.
- b. A debit or credit entry equal to the capital revenue requirement associated with actual incremental capital costs incurred. Capital-related revenue requirements include depreciation expense, return on investment, federal and state income taxes, and property taxes associated with the costs of installed equipment.
- c. A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts as approved by the Commission.
- d. A debit or credit, as appropriate, equal to interest on the average balance in the account at the beginning of the month and the balance after the above entries, at the 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

(N)
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(N)

(Continued)



Sheet 1

1. **PURPOSE:** The purpose of the Climate Adaptation Vulnerability Assessment Memorandum Account-Gas (CAVAMA-G) is to track and record costs directly related to the climate vulnerability assessments and any incremental costs related to community engagement, the Community Engagement Plans, and the related community engagement surveys ordered in Decision (D.) 20-08-046 . The CAVAMA will not include costs recorded and recovered in another account.
2. **APPLICABILITY:** The CAVAMA will apply to all customer classes, except for those specifically excluded by the Commission.
3. **REVISION DATES:** Disposition of the balance in the account will be through an application as authorized by the Commission.
4. **RATES:** The CAVAMA does not have a separate rate component.
5. **ACCOUNTING PROCEDURE:** The following entries will be made each month, or as applicable:
 - a) A debit entry equal to incremental costs associated with vulnerability assessments, community outreach plans, and activities related to Community Engagement Plans and surveys;
 - b) An entry to record the transfer of amounts to or from other accounts as approved by the Commission; and
 - c) 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

$$\begin{array}{c} \text{(N)} \\ | \\ \text{---} \\ | \\ \text{(N)} \end{array}$$



GAS PRELIMINARY STATEMENT PART FJ Sheet 2
RESIDENTIAL UNCOLLECTIBLES BALANCING ACCOUNT - GAS (RUBA-G)

FJ. Residential Uncollectibles Balancing Account – Gas (RUBA-G)

5. ACCOUNTING PROCEDURES: (Cont'd)

a. Transportation Subaccount

The following entries will be made to this subaccount at the end of the month, or as applicable, as follows:

1. A debit or credit entry, as appropriate, equal to the portion of PG&E's recorded accrual for uncollectibles expenses associated with transportation charges attributable to residential customers. This amount will be revised to reflect the actual write-off of transportation residential customers accounts receivables, including write-offs transferred to the AMP subaccount for recovery, once known.
2. A credit entry equal to the portion of uncollectibles revenues associated with transportation charges attributable to residential customers, computed by multiplying residential customers transportation billed and unbilled revenues times the approved uncollectibles factor.
3. A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts as approved by the Commission.
4. A debit or credit entry, as appropriate, equal to interest on the average balance in the account at the beginning of the month and the balance after the above entries, at the 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts. (N)

b. Procurement Subaccount

The following entries will be made to this subaccount at the end of the month, or as applicable, as follows:

1. A debit or credit entry, as appropriate, equal to the portion of PG&E's recorded accrual for procurement uncollectibles expense attributable to residential bundled customers. This amount will be revised to reflect the actual write-off of procurement bundled residential customers accounts receivables, including write-offs transferred to the AMP subaccount for recovery, once known.
2. A credit entry equal to procurement uncollectibles revenues attributable to residential bundled customers, computed by multiplying residential bundled customers procurement billed and unbilled revenues times the approved uncollectibles factor.

(Continued)



Sheet 3

$$\begin{array}{c} \text{(N)} \\ | \\ \text{(N)} \end{array}$$
$$\begin{array}{c} \text{(N)} \\ | \\ \text{(N)} \end{array}$$

<i>Submitted</i>	January 20, 2026
<i>Effective</i>	January 1, 2026
<i>Resolution</i>	



**GAS PRELIMINARY STATEMENT PART FK
RISK TRANSFER BALANCING ACCOUNT - GAS (RTBA-G)**

Sheet 3

FK. Risk Transfer Balancing Account – Gas (RTBA-G) (Cont'd)

5. ACCOUNTING PROCEDURE: (Cont'd)

THIRD-PARTY GAS SUBACCOUNT:

- a) A credit entry equal to one-twelfth of the adopted annual expense allocated to the gas functions;
- b) A debit entry equal to the actual expenses incurred and as allocated to this subaccount up to the annual adopted funding cap allocated to the gas functions, plus associated actual financial risk transfer expenses;
- c) An entry to record the transfer of amounts to or from other accounts as approved by the Commission; and
- d) 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

(N)
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(N)

ADDITIONAL NON-WILDFIRE EXPENSES SUBACCOUNT:

- a) A debit entry equal to the gas portion of actual expenses incurred above the adopted annual funding cap;
- b) An entry to record the transfer of amounts to or from other accounts as approved by the Commission; and
- c) 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

(N)
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(N)

(L)
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(L)

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**GAS PRELIMINARY STATEMENT PART FK
RISK TRANSFER BALANCING ACCOUNT - GAS (RTBA-G)**

Sheet 4

FK. Risk Transfer Balancing Account – Gas (RTBA-G) (Cont'd)

5. ACCOUNTING PROCEDURE: (Cont'd)

NON-WILDFIRE SELF-INSURANCE SUBACCOUNT:

- a) A debit entry equal to the recorded accruals for self-insurance costs. The accrual will be revised to reflect actual expenses, once known; (L)
- b) A credit entry equal to one-twelfth of the adopted annual self-insurance funding;
- c) A credit entry equal to investment income earned on self-insurance funds, net of applicable fees, as an offset to self-insurance costs;
- d) A credit entry equal to 2.5% of the annual recorded self-insurance liability expenses up to \$460 million as a deductible. The total amount of the deductible will not exceed \$11.5 million annually;
- e) A debit or credit entry equal to unanticipated costs or benefits associated with implementation and operation of the self-insurance program;¹ (L)
- f) An entry to record the transfer of amounts to or from other accounts as approved by the Commission; and,
- g) A debit 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 if the balance is an undercollection 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts. (N)
(N)

¹ Any amounts recorded to the account pursuant this entry will be identified and discussed in Tier 2 advice letter filings, where applicable. (L)
(L)



GAS PRELIMINARY STATEMENT PART FL
WILDFIRE MITIGATION BALANCING ACCOUNT (WMBA-G)

Sheet 2

FL. Wildfire Mitigation Balancing Account - Gas (WMBA-G) (Cont'd)

3. **REVISION DATE:** Disposition of overcollected balances in the individual expense subaccounts may be done either on an annual basis, once PG&E has determined the funding will not be spent, or at the end of the funding cycle through the Annual Gas True-Up (AGT) advice letter or another tier 2 advice letter, through the Core Fixed Cost Account (CFCA) and the Noncore Customer Class Charge Account (NCA) or propose an alternative disposition of the balances in the subaccounts as part of its next GRC application. Disposition of balances in the capital subaccounts will be done on an aggregated basis at the end of the funding cycle. If the aggregate total actual capital expenditures are less than the total adopted capital expenditures at the end of the funding cycle, PG&E will refund the revenue requirement associated with the underspent amount through the AGT, or another tier 2 advice letter or propose an alternative disposition of the total overcollection as part of its next GRC application.
4. **RATES:** The WMBA-G does not have a rate component.
5. **ACCOUNTING PROCEDURE:** PG&E will maintain a subledger to track the capital expenditures incurred as recorded in its accounting system of record. If the aggregated capital expenditures incurred at the end of the rate case cycle are less than the total adopted amounts, entry c) and d) will be recorded. The following entries will be made at the end of each month, or as applicable, excluding an allowance for Revenue Fees and Uncollectible (RF&U) accounts expense:

GAS DISTRIBUTION SUBACCOUNTS: Entries a) and b) apply only to the expense subaccount and entries c) and d) apply only to the capital subaccount:

- a) A credit entry equal to one-twelfth of the adopted expenses allocated to the gas distribution function;
- b) A debit entry equal to the actual expenses incurred allocated to the gas distribution function;
- c) A credit entry equal to the revenue requirement associated with aggregated 2023 through 2026 adopted capital expenditures allocated to the gas distribution function;
- d) A debit entry equal to the capital revenue requirement associated with the aggregated 2023 through 2026 actual capital additions incurred allocated to the gas distribution function. 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;
- e) An entry to record the transfer of amounts to or from other accounts as approved by the Commission; and
- f) 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

(N)
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(N)

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GAS PRELIMINARY STATEMENT PART FL
WILDFIRE MITIGATION BALANCING ACCOUNT (WMBA-G)

Sheet 3

FL. Wildfire Mitigation Balancing Account - Gas (WMBA-G) (Cont'd)

5. ACCOUNTING PROCEDURE (Cont'd):

GAS TRANSMISSION & STORAGE SUBACCOUNTS: Entries a) and b) apply only to the expense subaccount and entries c) and d) apply only to the capital subaccount:

- a) A credit entry equal to one-twelfth of the adopted expenses allocated to the GT&S function;
- b) A debit entry equal to the actual expenses incurred allocated to the GT&S function;
- c) A credit entry equal to the revenue requirement associated with aggregated 2023 through 2026 adopted capital expenditures allocated to the GT&S function;
- d) A debit entry equal to the capital revenue requirement associated with the actual capital additions incurred allocated to the GT&S function. 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;
- e) An entry to record the transfer of amounts to or from other accounts as approved by the Commission; and
- f) 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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GAS PRELIMINARY STATEMENT PART FM Sheet 1
AB841 SCHOOL ENERGY EFFICIENCY STIMULUS PROGRAM BALANCING ACCOUNT - GAS

FM. AB841 School Energy Efficiency Stimulus Program Balancing Account - Gas

1. **PURPOSE:** Per Decision (D.)21-01-004, the purpose of the AB841 School Energy Efficiency Stimulus Program Balancing Account – Gas is to track the adopted budget and actual costs incurred for AB841 School Energy Efficiency School Stimulus program.

The AB841 School Energy Efficiency Stimulus Program Balancing Account – Gas is a one-way balancing account.

2. **APPLICABILITY:** The AB841 School Energy Efficiency Stimulus Program Balancing Account – Gas applies to all customer classes, except for those schedules or contracts specifically excluded by the Commission.

3. **REVISION DATE:** Disposition of the balances in this account will be determined through Advice Letter filing at the end of the program, or as otherwise authorized by the Commission.

4. **RATES:** The AB841 School Energy Efficiency Stimulus Program Balancing Account – Gas does not have a rate component.

5. ACCOUNTING PROCEDURE:

The following entries will be made each month, or as applicable, excluding an allowance for Revenue Fees and Uncollectible (RF&U) accounts expense.

- a) A credit entry equal to one-twelfth of gas portion of the adopted incremental annual budget allocated to AB841 School Energy Efficiency Stimulus Program. A corresponding debit entry is recorded in the Gas Public Purpose Program Energy Efficiency Balancing Account (PPPEEBA);
- b) A credit entry equal to gas portion of unspent and uncommitted Energy Efficiency funds to be used toward the AB841 School Energy Efficiency Stimulus Program budget. A corresponding debit entry is recorded in the PPPEEBA;
- c) A debit entry equal to actual expenses incurred for AB841 School Energy Efficiency Stimulus Program;
- d) An entry to record the transfer of amounts to or from other accounts as approved by the Commission; and
- e) 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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		<i>Regulatory and Rates</i>		



Sheet 1

1. **PURPOSE:** The purpose of the Regional Plan Memorandum Account (RPMA) is to track and record the incremental costs incurred related to developing and implementing PG&E's Regionalization Plan in accordance with directives of the California Public Utilities Commission. Such costs may include amounts related to facilities and real estate, information technology, compensation of new regional officers and other personnel, and other reasonable expenditures to implement regional restructuring. The RPMA will not include costs recorded and recovered in another account.
2. **APPLICABILITY:** The RPMA shall apply to all customer classes, except for those specifically excluded by the Commission.
3. **REVISION DATES:** Disposition of the balance in the account will be through a General Rate Case (GRC) or other application as authorized by the Commission.
4. **RATES:** The RPMA does not have a separate rate component.
5. **ACCOUNTING PROCEDURE:** The following entries will be made each month, or as applicable:
 - a) A debit entry equal to incremental costs of regionalization including but not limited to amounts related to facilities and real estate, information technology, and compensation of regional personnel;
 - b) A debit or credit entry equal to the capital revenue requirement associated with the actual capital expenditures incurred. Capital-related revenue requirements include depreciation expense, return on rate base at the authorized cost of capital, federal and state income taxes, and property taxes, associated with the capital asset additions;
 - c) An entry to record the transfer of amounts to or from other accounts as approved by the Commission; and
 - d) 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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GAS PRELIMINARY STATEMENT PART FP Sheet 2
MEDIUM-LARGE COMMERCIAL AND INDUSTRIAL COVID-19 DISCONNECTION MORATORIUM
MEMORANDUM ACCOUNT - GAS (ML-CDMMA-G)

5. ACCOUNTING PROCEDURE (Cont'd)

- e. An entry, as appropriate, each month equal to interest on the average balance in the account at the beginning of the month and the balance after the above entries, excluding entry 5.c., 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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GAS PRELIMINARY STATEMENT PART FT Sheet 1
PERCENTAGE OF INCOME PAYMENT PLAN BALANCING ACCOUNT - GAS (PIPPBA-G)

FT. PERCENTAGE OF INCOME PAYMENT PLAN BALANCING ACCOUNT - GAS (PIPPBA-G)

1. **PURPOSE:** The purpose of the Percentage of Income Payment Plan Balancing Account – Gas (PIPPBA-G), a two-way balancing account, is to record and track the gas portion of the revenue shortfall, or discount, from the PIPP bill cap pursuant to Decision (D.) 21-10-012. The PIPP bill discounts should be either (a) the difference between the bill cap and the actual bill, or (b) zero, if the actual bill is lower than the bill cap, and are net of California Alternate Rates for Energy (CARE) discounts, i.e. the discounted amount in excess of the CARE discount.
2. **APPLICABILITY:** The PIPPBA-G shall apply to all eligible gas residential customers.
3. **REVISION DATE:** Distribution of the balances of the PIPPBA-G will be in gas transportation rates on an equal cents per therm basis through the Core Subaccount of the Core Fixed Cost Account (CFCA) and the Noncore Subaccount of the Noncore Customer Class Charge Account (NCA) on an annual basis as part of PG&E's Annual Gas True-up (AGT) advice letter filing. Refer to Gas Preliminary Statement Part C.3.a., Cost Category Other-Equal Distribution Based on All Transportation Volumes for the cost allocation factors used to determine the core and noncore portions of amounts recorded in the CFCA and NCA, respectively.
4. **RATES:** The PIPPBA does not have a rate component.
5. **ACCOUNTING PROCEDURE:** PG&E shall maintain the PIPPBA by making the following entries, net of Revenue Fees and Uncollectibles (RF&U), to the account at the end of each month, or as applicable:
 - a. A debit entry equal to the revenue shortfall that would have been collected had the customer(s) not been eligible for the PIPP bill cap;
 - b. A credit entry to transfer the balance or amounts to the CFCA and NCA for true-up in rates;
 - c. A debit or credit entry to transfer amounts in this account to other accounts, or amounts from other accounts to this account upon approval by the Commission; and
 - d. A debit or credit entry, as appropriate, 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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		<i>Regulatory and Rates</i>		



GAS PRELIMINARY STATEMENT PART FU Sheet 1
PERCENTAGE OF INCOME PAYMENT PLAN MEMORANDUM ACCOUNT - GAS (PIPPMA-G)

FU. PERCENTAGE OF INCOME PAYMENT PLAN MEMORANDUM ACCOUNT - GAS (PIPPMA-G)

1. **PURPOSE:** The purpose of the Percentage of Income Payment Plan Memorandum Account – Gas (PIPPMA-G) is to track the incremental administrative costs of the PIPP pilots pursuant to Decision (D.) 21-10-012. These costs are incurred solely for the purpose of implementing the PIPP pilots and do not include costs that would have been incurred in the course of administering the CARE program or other existing responsibilities of the utilities or CCAs. General costs that cannot be attributed specifically to either providing electric or gas service will be allocated according to the currently adopted electric/gas split used for administrative costs for the California Alternate Rates for Energy (CARE) Program.
2. **APPLICABILITY:** The PIPPMA-G shall apply to all gas customer classes, except for those specifically excluded by the Commission.
3. **REVISION DATE:** Disposition of the balance in this account will be in gas transportation rates on an equal cents per therm basis through the Core Subaccount of the Core Fixed Cost Account (CFCA) and the Noncore Subaccount of the Noncore Customer Class Charge Account (NCA) and addressed in a future cost recovery proceeding, separate application, or as otherwise authorized by the Commission.
4. **RATES:** The PIPPMA does not have a rate component.
5. **ACCOUNTING PROCEDURE:** PG&E shall maintain the PIPPMA by making the following entries, net of Revenue Fees and Uncollectibles (RF&U), to the account at the end of each month, or as applicable:
 - a. A debit entry equal to the actual incremental administrative costs to implement the PIPP Pilot.
 - b. A debit or credit entry equal to the capital-related revenue requirement related to the actual incremental capital costs incurred if any. Capital-related revenue requirements include depreciation expense, return on investment, federal and state income taxes, and property taxes associated with the costs of installed equipment.
 - c. A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts as approved by the Commission.
 - d. A debit or credit entry, as appropriate, 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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GAS PRELIMINARY STATEMENT PART FV Sheet 1
BIOMETHANE PROCUREMENT PROGRAM ADMINISTRATIVE BALANCING ACCOUNT (BPPABA)

FV. BIOMETHANE PROCUREMENT PROGRAM ADMINISTRATIVE BALANCING ACCOUNT (BPPABA)

1. **PURPOSE:** The BPPABA is a two-way balancing account that records actual expenses associated with implementing and administering the Biomethane Procurement Program.
2. **APPLICABILITY:** The BPPABA 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 BPPABA 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;
- 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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GAS PRELIMINARY STATEMENT PART FX Sheet 2
INFRASTRUCTURE INVESTMENT AND JOBS ACT MEMORANDUM ACCOUNT - GAS (IIJAMA-G)

FX. INFRASTRUCTURE INVESTMENT AND JOBS ACT MEMORANDUM ACCOUNT – GAS
(IIJAMA-G) (Cont'd)

5. ACCOUNTING PROCEDURE (Cont'd):

A. IIJA Cost Subaccount (Cont'd)

- 3) A credit entry equal to the funding received from federal grants and loans to offset entries as needed;
- 4) A debit or credit entry equal to transfer all or a portion of the balance in this subaccount, to other adjustment clauses for future rate recovery, as may be approved by the CPUC;
- 5) A debit or credit 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 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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B. IIJA Tax Subaccount

The following entries will be made to this subaccount at the end of each month, or as applicable, as follows:

- 1) A debit or credit entry equal to the revenue requirement of the tax impacts of the federal grant awards and loans, including any related tax liabilities and tax benefits;
- 2) A debit or credit entry equal to transfer of all or a portion of the balance in this subaccount, to other adjustment clauses for future rate recovery, as may be approved by the CPUC;
- 3) A debit or credit 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 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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**GAS PRELIMINARY STATEMENT PART FY
SANTA NELLA BALANCING ACCOUNT - GAS**

Sheet 1

FY. SANTA NELLA BALANCING ACCOUNT - GAS (SNBA-G)

1. **PURPOSE:** The purpose of the Santa Nella Balancing Account-G (SNBA-G) is to track and record the costs to install a new direct-metered gas system to convert the gas master-meter to direct service in the Santa Nella community pursuant to Decision (D.) 23-04-057. These costs will include both "to-the-meter" and "behind-the-meter" costs.
2. **APPLICABILITY:** The SNBA-G shall apply to all customer classes, except for those specifically excluded by the Commission.
3. **REVISION DATE:** Disposition of the balances in this account will be through the Annual Gas True-Up advice letter process. Distribution of the balance in the account will be through the Distribution Subaccount of the Core Fixed Cost Account (CFCA) and the Distribution Subaccount of the Noncore Customer Class Charge Account (NCA). Refer to Gas Preliminary Statement Part C.3.a., for the cost allocation factors used to determine the core and noncore portions of amounts recorded in the CFCA and NCA, respectively.
4. **RATES:** The SNBA-G does not have a rate component.
5. **ACCOUNTING PROCEDURE:** The following entries will be made to this account each month, or as applicable, excluding an allowance for Revenue Fees and Uncollectible (RF&U) accounts expense.
 - a. A debit entry equal to actual incurred expenses;
 - b. A debit entry equal to the capital-related revenue requirement related to the "to-the-meter" capital costs incurred. Capital-related revenue requirements include depreciation expense, the return on investment at a rate equivalent to PG&E's current authorized return on rate base, federal and state income taxes, and property taxes associated with the costs of installed equipment;
 - c. A debit entry equal to the revenue requirement related to the "beyond-the-meter" costs incurred. The revenue requirement will include amortization expense, return on investment, and federal and state income taxes, associated with the costs of installed equipment. The "beyond-the-meter" costs are recorded as a regulatory asset and will be amortized over ten years, with a return on investment at a rate equivalent to PG&E's current authorized return on rate base;
 - d. A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts, upon approval by the California Public Utilities Commission; and
 - e. 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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GAS PRELIMINARY STATEMENT PART FZ Sheet 1
CONCURRENT APPLICATION SYSTEM BALANCING ACCOUNT - GAS (CASBA - G)

FZ. CONCURRENT APPLICATION SYSTEM BALANCING ACCOUNT – GAS (CASBA – G)

1. **PURPOSE:** The purpose of the Concurrent Application System Balancing Account – Gas (CASBA – G), a two-way balancing account, is to record and recover the gas portion of PG&E's proportional share of the CAS development costs. Specifically, the CASBA – G will track the difference between the actual incurred expenses against PG&E's proportional share of the adopted revenue requirement for gas. General costs that cannot be attributed specifically to either providing electric or gas service will be allocated according to PG&E's percentage of electric and gas customers.
2. **APPLICABILITY:** The CASBA – G shall apply to all gas customer classes, except for those specifically excluded by the Commission.
3. **REVISION DATE:** Disposition of the balances in the account will be in gas transportation rates on an equal cents per therm basis through the Core Subaccount of the Core Fixed Cost Account (CFCA) and the Noncore Subaccount of the Noncore Customer Class Charge Account (NCA) on an annual basis as part of PG&E's Annual Gas True-up Advice letter filing. Refer to Gas Preliminary Statement Part C.3.a., Cost Category Other-Equal Distribution Based on All Transportation Volumes for the cost allocation factors used to determine the core and noncore portions of amounts recorded in the CFCA and NCA, respectively.
4. **RATES:** The CASBA – G does not have a rate component.
5. **ACCOUNTING PROCEDURE:** The following entries will be made each month, or as applicable, net of Revenue Fees and Uncollectibles (RF&U):
 1. A credit equal to one-twelfth the adopted annual revenue requirement. A corresponding entry is included in the CFCA and NCA;
 2. A debit entry equal to the actual incurred expenses;
 3. A debit or credit entry to transfer the balance or amounts to the CFCA and NCA for true-up in rates; and
 4. A debit or credit 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 subaccount 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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GAS PRELIMINARY STATEMENT PART GA Sheet 2
GAS RESEARCH AND DEVELOPMENT (R&D) AND DEPLOYMENT BALANCING ACCOUNT
(GRDDBA)

GA. Gas Research and Development (R&D) and Deployment Balancing Account (GRDDBA) (Cont'd)

5. ACCOUNTING PROCEDURE:

At the end of the 2023-2026 GRC rate case cycle, if the total balance in all three subaccounts (Distribution Subaccount plus Main Transmission Subaccount plus LT Subaccount) is zero or overspent and either the Distribution Subaccount, Main Transmission Subaccount, or LT Subaccount is underspent, all amounts recorded in entry b. will be reversed and entry c. will be recorded in the Distribution Subaccount, Main Transmission Subaccount, and/or LT Subaccount as applicable.

DISTRIBUTION SUBACCOUNT:

The following entries will be made at the end of each month, or as applicable, excluding an allowance for Revenue Fees and Uncollectible (RF&U) accounts expense:

- a. A credit entry equal to one-twelfth of the annual adopted expenses;
- b. A debit entry equal to the actual expenses incurred;
- c. A debit entry equal to the reallocated adopted expenses between the Distribution Subaccount, Main Transmission Subaccount, and LT Subaccount based on the ratio of actual expenses in the three subaccounts compared to total actual expenses. This entry will only be recorded at the end of the 2023-2026 GRC rate case cycle if the sum of the balances in the Distribution Subaccount plus Main Transmission Subaccount plus LT Subaccount is zero or overspent and either the Distribution Subaccount, Main Transmission Subaccount, or LT Subaccount is underspent;
- d. An entry to transfer amounts to or from another account as authorized by the Commission; and
- e. A debit or credit, as appropriate, 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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MAIN TRANSMISSTION SUBACCOUNT:

The following entries will be made at the end of each month, or as applicable, excluding an allowance for Revenue Fees and Uncollectible (RF&U) accounts expense:

- a. A credit entry equal to one-twelfth of the annual adopted expenses;
- b. A debit entry equal to the actual expenses incurred;
- c. A debit entry equal to the reallocated adopted expenses between the Distribution Subaccount, Main Transmission Subaccount, and LT Subaccount based on the ratio of actual expenses in the three subaccounts compared to total actual expenses. This entry will only be recorded at the end of the 2023-2026 GRC rate case cycle if the sum of the balances in the Distribution Subaccount plus Main Transmission Subaccount plus LT Subaccount is zero or overspent and either the Distribution Subaccount, Main Transmission Subaccount, or LT Subaccount is underspent;

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GAS PRELIMINARY STATEMENT PART GA Sheet 3
GAS RESEARCH AND DEVELOPMENT (R&D) AND DEPLOYMENT BALANCING ACCOUNT
(GRDDBA)

GA. Gas Research and Development (R&D) and Deployment Balancing Account (GRDDBA) (Cont'd)

5. ACCOUNTING PROCEDURE (Cont'd):

MAIN TRANSMISSION SUBACCOUNT (Cont'd):

- d. An entry to transfer amounts to or from another account as authorized by the Commission;
and
- e. A debit or credit, as appropriate, 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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LOCAL TRANSMISSION SUBACCOUNT:

The following entries will be made at the end of each month, or as applicable, excluding an allowance for Revenue Fees and Uncollectible (RF&U) accounts expense:

- a. A credit entry equal to one-twelfth of the adopted annual revenue requirement;
- b. A debit entry equal to the actual expenses incurred;
- c. A debit entry equal to the reallocated adopted expenses between the Distribution Subaccount, Main Transmission Subaccount, and LT Subaccount based on the ratio of actual expenses in the three subaccounts compared to total actual expenses. This entry will only be recorded at the end of the 2023-2026 GRC rate case cycle if the sum of the balances in the Distribution Subaccount plus Main Transmission Subaccount plus LT Subaccount is zero or overspent and either the Distribution Subaccount, Main Transmission Subaccount, or LT Subaccount is underspent;
- d. An entry to transfer amounts to or from another account as authorized by the Commission;
and
- e. A debit or credit, as appropriate, 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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GAS PRELIMINARY STATEMENT PART GB
ALTERNATIVE ENERGY PROGRAM BALANCING ACCOUNT (AEPBA)

Sheet 1

GB. Alternative Energy Program Balancing Account (AEPBA)

1. **PURPOSE:** The purpose of the Alternative Energy Program Balancing Account (AEPBA) is to track and record actual expenses and capital revenue requirements based on actual capital expenditures over the 2023 General Rate Case (GRC) cycle (2023-2026), up to the total adopted revenue requirements for the Alternative Energy Program. To the extent a Tier 1 Advice Letter is submitted to transfer additional avoided expenses or capital expenditures from other programs to the Alternative Energy Program (AEP), PG&E will include in the balancing account actual expenses or the capital revenue requirement associated with actual capital expenditures incurred during the rate case period up to the adopted values per the Tier 1 Advice Letter. The AEPBA is a one-way balancing account.
2. **APPLICABILITY:** The AEPBA will apply to all customer classes, except for those specifically excluded by the Commission.
3. **REVISION DATE:** At the end of the GRC cycle, if the actual amounts incurred are less than the adopted amounts, PG&E will refund the difference to customers. Disposition of any overcollected balances in the account will be through the Distribution Cost Subaccount in the Core Fixed Cost Account and the Distribution Subaccount in the Noncore Customer Class Chare Account, in the Annual Gas True-Up Advice Letter, or as otherwise authorized by the Commission.
4. **RATES:** The AEPBA does not have a rate component.
5. **ACCOUNTING PROCEDURE:** The following entries will be made at the end of each month, or as applicable, excluding an allowance for Revenue Fees and Uncollectible (RF&U) accounts expense:
 - a. A credit or debit entry equal to one-twelfth of the adopted revenue requirement;
 - b. A debit entry equal to actual incurred expenses;
 - c. A debit or credit entry equal to the capital revenue requirement associated with actual capital expenditures incurred. Capital-related revenue requirements include depreciation expense, return on rate base at the authorized cost of capital, federal and state income taxes, and property taxes, associated with the capital asset additions;
 - d. An entry to transfer amounts to or from another account as authorized by the Commission; and
 - e. A debit or credit, as appropriate, 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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GAS PRELIMINARY STATEMENT PART GC Sheet 1
GAS DISTRIBUTION NEW BUSINESS BALANCING ACCOUNT (GDNBBA)

GC. Gas Distribution New Business Balancing Account (GDNBBA)

1. **PURPOSE:** The purpose of the Gas Distribution New Business Balancing Account (GDNBBA) is to track and record the difference between capital revenue requirements associated with adopted capital expenditures incurred for gas distribution new business connection costs, Major Work Category (MWC) 29¹, and the revenue requirements associated with actual capital expenditures over the 2023 General Rate Case (GRC) cycle (2023-2026). The GDNBBA is a one-way account.
2. **APPLICABILITY:** The GDNBBA will apply to all customer classes, except for those specifically excluded by the Commission.
3. **REVISION DATE:** At the end of the GRC cycle, if the actual amounts incurred are less than the 2023-2026 adopted amounts at the end of the rate case cycle, PG&E will refund the revenue requirements associated with the unspent capital to customers. Any spending above the adopted revenue requirement will be reviewed as part of the 2027 GRC for inclusion in rate base. Funding returned to core customers will be through the Distribution Subaccount of the Core Fixed Cost Account (CFCA) and funding returned to noncore customers will be through the Distribution Subaccount of the Noncore Customer Class Charge Account (NCA) in the Annual Gas True-up, or as otherwise authorized by the Commission.
4. **RATES:** The GDNBBA does not have a rate component.
5. **ACCOUNTING PROCEDURE:** The following entries will be made at the end of each month, or as applicable, excluding an allowance for Revenue Fees and Uncollectible (RF&U) accounts expense:
 - a. A credit or debit entry equal to the revenue requirement associated with the 2023-2026 adopted capital expenditures;
 - b. A debit or credit entry equal to the capital revenue requirement associated with the actual capital expenditures incurred. Capital-related revenue requirements include depreciation expense, return on rate base at the authorized cost of capital, federal and state income taxes, and property taxes, associated with the capital asset additions;
 - c. An entry to transfer amounts to or from another account as authorized by the Commission; and
 - d. A debit or credit, as appropriate, 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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(N)

¹Funding for allowances associated with interconnection applications after July 1, 2023 will be separate from the MWC 29 funding adopted in the general rate case pursuant to the "Stipulation on Gas Distribution Capital New Business Program (MWC 29)" and addressed through the annual application process established in Decision (D.) 22-09-026, Ordering Paragraphs 2 and 3.



GAS PRELIMINARY STATEMENT PART GD Sheet 1
GAS TRANSMISSION NEW BUSINESS BALANCING ACCOUNT (GTNBBA)

GD. Gas Transmission New Business Balancing Account (GTNBBA)

- PURPOSE:** The purpose of the Gas Transmission (GT) New Business Balancing Account (GTNBBA) is to track and record the difference between capital revenue requirements associated with adopted capital expenditures for interconnection projects and PG&E's Large Gas Solutions Program, i.e. Capital Maintenance Activity Type (MAT) 26A, and the revenue requirements associated with actual capital expenditures over the 2023 General Rate Case (GRC) cycle (2023-2026). Only costs associated with GT New Business projects that meet the July 1, 2023 deadline established in Decision (D.) 22-09-026, including Large Gas Solutions Projects that have project agreements with PG&E prior to July 1, 2023, will be recorded in this account. The GTNBBA is a one-way account.

This account is comprised of 1) a Main Account, which tracks amounts related to backbone transmission and/or storage activity that is recovered from all customers, and 2) a Local Transmission (LT) Subaccount, which tracks amounts related to local transmission activity that is recovered from all customers except Backbone Service-Level end-use customers who do not fund local transmission activities. Costs will be allocated among the two functions in accordance with the adopted budget.

- APPLICABILITY:** The GTNBBA will apply to all customer classes, except for those specifically excluded by the Commission.
- REVISION DATE:** At the end of the GRC cycle, if the total actual capital expenditures (Main Account plus LT Subaccount) incurred are less than the 2023-2026 aggregated adopted amounts at the end of the rate case cycle, PG&E will refund the revenue requirements associated with the unspent capital expenditures to customers. The balances in the Main Account and LT Subaccount will be trued up in rates.

If the total actual capital expenditures incurred are equal to or greater than the 2023-2026 aggregated adopted capital expenditures at the end of the rate case cycle, the adopted revenue requirements recovered from customers will be reallocated between the Main Account and the LT Subaccount to total actual capital expenditures.

Funding returned to core customers, will be through the Core Cost Subaccount of the Core Fixed Cost Account in the Annual Gas True-up (AGT), or as otherwise authorized by the Commission. Funding returned to noncore customers will be through the Local Transmission (LT) Subaccount of the Noncore Customer Class Charge Account (NCA) (if associated with the LT Subaccount) or through the Noncore Subaccount of the NCA (if associated with the Main Account) in the AGT, or as otherwise authorized by the Commission.

- RATES:** The GTNBBA does not have a rate component.
- ACCOUNTING PROCEDURE:** PG&E will maintain a sub ledger to track the capital expenditures incurred as recorded in its accounting system of record. If the aggregated capital expenditures incurred at the end of the GRC rate case cycle are less than the adopted amount, entries a. and b. will be recorded in the Main Account and LT Subaccount. If the aggregated capital expenditures incurred at the end of the GRC rate case cycle are greater than the adopted capital expenditures but either the Main Account or LT Subaccount are underspent, then entries a. and c. will be recorded in the Main Account and LT Subaccount.

MAIN ACCOUNT:

- A credit or debit entry equal to the revenue requirement associated with the 2023-2026 adopted capital expenditures, excluding an allowance for Revenue Fees and Uncollectible (RF&U) accounts expense;

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GAS PRELIMINARY STATEMENT PART GD Sheet 2
GAS TRANSMISSION NEW BUSINESS BALANCING ACCOUNT (GTNBBA)

GD. Gas Transmission New Business Balancing Account (GTNBBA) (Cont'd)

5. ACCOUNTING PROCEDURE (Cont'd):

MAIN ACCOUNT (Cont'd):

- b. A debit or credit entry equal to the capital revenue requirement related to the actual capital expenditures incurred, excluding RF&U. Capital-related revenue requirements include depreciation expense, return on rate base at the authorized cost of capital, federal and state income taxes, and property taxes, associated with the capital asset additions; (L)
- c. A debit or credit entry equal to the reallocated adopted revenue requirement between the Main Account and the LT Subaccount based on the ratio of actual capital expenditures in the Main Account and the LT Subaccount compared to actual total capital expenditures;
- d. An entry to transfer amounts to or from other accounts for recovery from or return to customers, as authorized by the Commission; and
- e. A debit or credit, as appropriate, 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts. (N)

LOCAL TRANSMISSION SUBACCOUNT

- a. A credit or debit entry equal to the revenue requirement associated with the 2023-2026 adopted capital expenditures, excluding an allowance for RF&U accounts expense;
- b. A debit or credit entry equal to the capital revenue requirement related to the actual capital expenditures incurred, excluding RF&U. Capital-related revenue requirements include depreciation expense, return on rate base at the authorized cost of capital, federal and state income taxes, and property taxes, associated with the capital asset additions;
- c. A debit or credit entry equal to the reallocated adopted revenue requirement between the Main Account and the LT Subaccount based on the ratio of actual capital expenditures in the Main Account and the LT Subaccount compared to actual total capital expenditures;
- d. An entry to transfer amounts to or from other accounts for recovery from or return to customers, as authorized by the Commission; and
- e. A debit or credit, as appropriate, 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts. (N)



GAS PRELIMINARY STATEMENT PART GE Sheet 1
HYDROGEN COMPENDIUM REPORT MEMORANDUM ACCOUNT (HCRMA)

GE. HYDROGEN COMPENDIUM REPORT MEMORANDUM ACCOUNT (HCRMA)

1. **PURPOSE:** The purpose of the Hydrogen Compendium Report Memorandum Account is to track and record PG&E's share of the expenses to produce the Compendium Report. The HCRMA will not include costs recorded in another account.
2. **APPLICABILITY:** The HCRMA shall apply to all customer classes, except for those specifically excluded by the Commission.
3. **REVISION DATE:** Disposition of the balance in the account will be through a General Rate Case or another proceeding as authorized by the Commission.
4. **RATES:** The HCRMA does not have a rate component.
5. **ACCOUNTING PROCEDURE:** The following entries will be made to this account each month, or as applicable, excluding an allowance for Revenue Fees and Uncollectible (RF&U) accounts expense.
 - a. A debit entry equal to PG&E's share of the expenses to produce the Compendium Report;
 - b. A credit entry to transfer amounts to other accounts, upon approval by the California Public Utilities Commission; and
 - c. 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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GAS PRELIMINARY STATEMENT PART GF Sheet 2
COMPREHENSIVE GAS ADVANCED METERING INFRASTRUCTURE MEMORANDUM ACCOUNT -
GAS (GAMIMA - G)

GF. Comprehensive Gas Advanced Metering Infrastructure Memorandum Account –
Gas (GAMIMA – G) (Cont'd.)

A. Gas Distribution Subaccount (Cont'd.)

- 5) A debit or credit entry equal to the interest on the average of the balance at the beginning of the month and the balance 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts. (N)

B. Gas Transmission and Storage (GT&S) Subaccount

- 1) A debit entry equal to the actual incremental incurred expenses;
- 2) A debit or credit entry equal to the actual capital-related revenue requirement related to the incremental capital costs incurred. Capital-related revenue requirements include depreciation expense, return on investment, federal and state income taxes, and property taxes associated with the costs of installed equipment;
- 3) A credit to transfer the balance or amounts to the appropriate balancing accounts as determined by the CPUC, for recovery in rates;
- 4) A debit or credit entry to transfer amounts in this account to other accounts, or amounts from other accounts to this account upon approval by the Commission; and
- 5) A debit or credit entry equal to the interest on the average of the balance at the beginning of the month and the balance 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts. (N)

(Continued)



GAS PRELIMINARY STATEMENT PART GF Sheet 3
COMPREHENSIVE GAS ADVANCED METERING INFRASTRUCTURE MEMORANDUM ACCOUNT -
GAS (GAMIMA - G)

GF. Comprehensive Gas Advanced Metering Infrastructure Memorandum Account –
 Gas (GAMIMA – G) (Cont'd.)

C. Gas Local Transmission Subaccount

- 1) A debit entry equal to the actual incremental incurred expenses;
- 2) A debit or credit entry equal to the actual capital-related revenue requirement related to the incremental capital costs incurred. Capital-related revenue requirements include depreciation expense, return on investment, federal and state income taxes, and property taxes associated with the costs of installed equipment;
- 3) A credit to transfer the balance or amounts to the appropriate balancing accounts as determined by the CPUC, for recovery in rates;
- 4) A debit or credit entry to transfer amounts in this account to other accounts, or amounts from other accounts to this account upon approval by the Commission; and
- 5) A debit or credit entry equal to the interest on the average of the balance at the beginning of the month and the balance 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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GAS PRELIMINARY STATEMENT GG
BILLING MODERNIZATION MEMORANDUM ACCOUNT (BMMA)

Sheet 2

GG. BILLING MODERNIZATION MEMORANDUM ACCOUNT – GAS (BMMA – G)
(Cont'd.)

5. ACCOUNTING PROCEDURE (Cont'd.):

- b) A debit or credit entry equal to the capital-related revenue requirement related to the actual incremental capital costs incurred. Capital-related revenue requirements include depreciation expense, return on investment, federal and state income taxes, and property taxes associated with the costs of installed equipment;
- c) An entry to record the transfer to or from other accounts as approved by the Commission; and
- d) A debit or credit entry equal to the interest on the average of the balance at the beginning of the month and the balance 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

(N)

(N)



**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 Pleasant Creek facility. Recovery of depreciation will conclude at the end of 2023. Decommissioning will be recovered during 2023- 2026;
- 15) a debit entry equal to the noncore portion of payments to the Commission or its designee associated with a study regarding health-based concentration limits for constituents of concern, namely trace toxic substances including carbon monoxide. The total amount paid may not exceed \$423,400 (both core and noncore). 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 payment;
- 16) a debit entry equal to one-twelfth of the noncore portion of the adopted revenue requirement for the Concurrent Application System (CAS) development costs. A corresponding credit entry is recorded in the Concurrent Applications System Balancing Account – Gas (CASBA – G); and
- 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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(N)

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 Distribution revenue;

(Continued)



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

Sheet 4

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

6. ACCOUNTING PROCEDURE: (Cont'd.)

b. Distribution Subaccount (Cont'd)

- 5) a debit or credit entry, as appropriate, to record the transfer of amounts from other accounts to this subaccount for recovery in rates, upon approval by the Commission;
- 6) an entry equal to the noncore portion of the gain or loss on the sale of a gas distribution non-depreciable asset, as approved by the Commission;
- 7) a debit entry equal to the noncore portion of biomethane incentive and study payments. 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 payment;
- 8) a credit entry equal to the amount of employee transfer fees allocated to PG&E's noncore gas ratepayers. The noncore portion is based on the "Distribution Base Revenue Requirements" factor from PG&E's Preliminary Statement Part C.3.a in effect at the time of the payment; and
- 9) 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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c. Local Transmission Subaccount

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

- 1) a credit entry equal to the NCA local transmission revenues allocated to this account;
- 2) a debit entry equal to one-twelfth of the noncore portion of the pension related revenue requirement allocated to the Local Transmission GT&S function;
- 3) a debit or credit entry, as appropriate, to record the transfer of amounts from other accounts to this subaccount for recovery in rates, upon approval by the Commission; and
- 4) 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 J.6.c.1 through J.6.c.2 above, are made, 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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(Continued)



GAS PRELIMINARY STATEMENT PART J
NONCORE CUSTOMER CLASS CHARGE ACCOUNT

Sheet 5

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

6. ACCOUNTING PROCEDURE: (Cont'd.)

d. AB 32 Cost of Implementation Fee Noncore Subaccount

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

- 1) a credit entry equal to the revenue from the AB 32 Cost of Implementation Fee rate component;
- 2) a debit or credit entry equal to the gas portion of PG&E's costs to the ARB for the AB32 Cost of Implementation Fee;
- 3) a debit or credit entry, as appropriate, to record the transfer of amounts from other accounts to this subaccount for recovery in rates, upon approval by the Commission;
- 4) 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 F.6.d.1 through F.6.d.2 are made, 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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**GAS PRELIMINARY STATEMENT PART L
BALANCING CHARGE ACCOUNT**

Sheet 2

L. BALANCING CHARGE ACCOUNT (BCA) (Cont'd.)

6. ACCOUNTING PROCEDURE: (Cont'd.)

- h. a credit entry equal to EFO and OFO noncompliance charges, excluding the allowance for RF&U, as described in Gas Rule 14;
- i. a credit entry equal to Self-Balancing noncompliance charges, as described in Schedule G-BAL;
- j. a credit entry equal to the involuntary diversion usage charges excluding the allowance for RF&U;
- k. a credit entry equal to local curtailment noncompliance charges, excluding the allowance for RF&U, as described in Gas Rule 14;
- l. a credit entry equal to storage minimum inventory noncompliance charges, excluding the allowance for RF&U, as described in Gas Rate Schedule G-CT.
- m. a debit or credit entry, as appropriate, to transfer to another regulatory account for rate recovery, upon approval by the Commission; and
- n. an entry equal to the interest on the average of the balance in the account at the beginning of the month and the balance in the 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts. (T)
(N)
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**GAS PRELIMINARY STATEMENT PART S
INTEREST**

Sheet 1

- S. INTEREST: No interest will be paid by the Utility unless it is specifically provided for in the tariff schedules, or ordered by the Public Utilities Commission, except as otherwise provided by Federal Public Law 97-177.

Unless otherwise defined or excluded, interest is calculated monthly on the average balance in gas balancing and memorandum accounts (see the gas preliminary statement tariff schedules), at a rate equal to one-twelfth of the interest rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15 or its successor, or as otherwise authorized by the Commission. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment over the Commercial Paper Rate as authorized by the Commission.

YIELD SPREAD ADJUSTMENT – The amount above the commercial paper rate authorized by the Commission. The currently authorized yield spread adjustment is 125 basis points, or 1.25 percent.

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GAS PRELIMINARY STATEMENT PART U
CORE BROKERAGE FEE BALANCING ACCOUNT

Sheet 1

U. CORE BROKERAGE FEE BALANCING ACCOUNT (CBFBA)

1. **PURPOSE:** The purpose of the CBFBA is to ensure that any variation between the adopted brokerage fee revenue requirement and the brokerage fee revenues collected from core procurement customers flows through core transportation rates in the next Annual Gas True-up of Balancing Accounts. This account was adopted in Decision 95-12-053.

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

2. **APPLICABILITY:** The CBFBA applies to all core rate schedules and contracts subject to the jurisdiction of the CPUC, except for those schedules and contracts specifically excluded by the CPUC.
3. **REVISION:** Disposition of the balance in this account shall be determined in the Annual Gas True-up of Balancing Accounts advice filing, or as otherwise authorized by the Commission.
4. **FORECAST PERIOD:** The forecast test period will be as specified in the current Cost Allocation Proceeding.
5. **CBFBA RATES:** CBFBA rates are included in the effective rates set forth in each applicable core procurement schedule (see Preliminary Statement, Part B).
6. **ACCOUNTING PROCEDURE:** PG&E shall maintain the CBFBA by making entries to this account at the end of each month as follows:
 - a. a debit entry equal to one-twelfth of the adopted annual core brokerage fee revenue requirement, excluding the allowance for Revenue Fees and Uncollectible (RF&U) account expense;
 - b. a credit entry equal to brokerage fee revenue from applicable deliveries, net of RF&U;
 - c. a debit or credit entry, as appropriate, to transfer the balance to the Core Fixed Cost Account, for rate recovery, upon approval by the Commission; and
 - d. an entry equal to the interest on the average balance in the account at the beginning of the month and the balance in the account after entries U.6.a through U.6.c, above, 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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GAS PRELIMINARY STATEMENT PART V
CALIFORNIA ALTERNATE RATES FOR ENERGY ACCOUNT

Sheet 2

V. PUBLIC PURPOSE PROGRAM SURCHARGE – CALIFORNIA ALTERNATE RATES FOR ENERGY ACCOUNT (PPP-CARE) (Cont'd.)

7. ACCOUNTING PROCEDURE: PG&E shall make the following entries to the PPP-CARE at the end of each month:

- a. a debit entry equal to the CARE shortfall resulting from core commercial deliveries under Schedule G-CARE, and customer charges under Schedule GL1-NGV, excluding the allowance for RF&U;
- b. a debit entry equal to the CARE shortfall amount from the CARE Discount rate component, excluding the allowance for RF&U;
- c. a debit entry equal to all monthly administrative costs allocated to the gas CARE Program that include, but are not limited to, outreach, marketing, regulatory compliance, certification and verification, billing, measurement and evaluation, and capital improvements and upgrades to communications and processing equipment;
- d. a credit entry equal to the PPP-CARE surcharges billed for the month, net of actual customer accounts written off, as applicable;
- e. a credit entry to transfer the CARE portion of the interstate pipeline and third-party surcharge amounts received from the Fund and recorded in the PPP-MA;
- f. an entry to transfer the CARE interest portion of the balance in the PPP-MA, as applicable;
- g. a debit or credit entry, as appropriate, equal to any amounts authorized by the Commission to be recorded in this account; and
- h. an entry equal to the interest on the average balance in the account at the beginning of the month and the balance in the 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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8. **REASONABLENESS REVIEW:** In conjunction with the appropriate proceeding, the utility shall file with the Commission an annual report on the CARE program, reporting on the reasonableness of recorded Program administrative costs included in the PPP-CARE balancing account during the previous year. CARE administrative costs shall include, but are not limited to, the costs specified in Section 739.1 (b) of the Public Utilities Code.



**GAS PRELIMINARY STATEMENT PART Y
CUSTOMER ENERGY EFFICIENCY ADJUSTMENT**

Sheet 3

Y. CUSTOMER ENERGY EFFICIENCY ADJUSTMENT (CEEA) (Cont'd.)

6. Gas Public Purpose Program Energy Efficiency Balancing Account (PPPEEBA): The following entries will be made to this subaccount each month or as applicable:
 - a. A debit entry equal to the gas portion of authorized EE program expenses.
 - b. A credit entry equal to one-twelfth of the gas portion of authorized EE funding for the current program year. (see corresponding debit entry in gas Preliminary Statement Part BA - Public Purpose Program Surcharge-Energy Efficiency).
 - c. A one-time debit entry equal to the gas portion of the initially authorized revolving loan amount and any subsequent amount authorized by the Commission (see corresponding credit entry in the On-Bill Financing Balancing Account (OBFBA-G) subaccount of Gas Preliminary Statement Part DJ – Energy Efficiency Financing Balancing Account – Gas (EEFBA-G); the gas portion of OBF expenses are recorded in entry 6.a, above.).
 - d. A debit entry equal to the gas portion of a write-off for any OBF loan defaults (See offsetting tracking entries in OBFBA-G subaccount of the EEFBA-G).
 - e. A credit entry to partially reverse the OBF loan pool transfer made in entry 6c, above, equal to the write off for any OBF loan default recorded in entry 6d, above.
 - f. A one-time debit entry equal to the gas portion of the initially authorized credit enhancements (CEs) and any subsequent CEs authorized by the Commission (see corresponding credit entry in the Credit Enhancement Balancing Account (CEBA-G) subaccount of the EEFBA-G; the gas portion of financing pilot expenses are recorded in entry 6.a, above).
 - g. A debit entry equal to the gas portion of a write-off for any CEs (see offsetting tracking entries in CEBA-G subaccount of the EEFBA-G).
 - h. A credit entry to partially reverse the CEs made in entry 6f, above, equal to the write off for any CEs recorded in entry 6g, above.
 - i. A debit or credit entry equal to any amounts authorized by the CPUC to be recorded in this subaccount.
 - j. A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts, as approved by the CPUC.
 - k. An entry equal to the interest on the average balance at the beginning of the month and the balance after the above entries 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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(Continued)



Sheet 4

Y. CUSTOMER ENERGY EFFICIENCY ADJUSTMENT (CEEA) (Cont'd.)

7. Gas Public Purpose Program Gas Low-Income Balancing Account (PPPLIBA): The following entries will be made to this subaccount each month or as applicable:
 - a. A debit entry equal to the gas portion of expenses incurred for authorized LIEE program-related activities;
 - b. A credit entry equal to one-twelfth of the gas PPP surcharge portion of authorized LIEE funding for the current program year. (See corresponding debit entry in gas Preliminary Statement Part BH - Public Purpose Program Surcharge-Low Income Energy Efficiency);
 - c. A debit or credit entry equal to any amounts authorized by the CPUC to be recorded in this subaccount;
 - d. A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts, as approved by the Commission;
 - e. An entry equal to the interest on the average balance at the beginning of the month and the balance after the above entries 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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Advice 5169-G
Decision

Issued by
Shilpa Ramaiya
Vice President
Regulatory and Rates

Submitted
Effective
Resolution

January 20, 2026
January 1, 2026



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Oakland, California

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60875-E	ELECTRIC PRELIMINARY STATEMENT PART HI SOLAR ON MULTIFAMILY AFFORDABLE HOUSING BALANCING ACCOUNT Sheet 1	41781-E
60876-E	ELECTRIC PRELIMINARY STATEMENT PART HJ INTEGRATED RESOURCE PLANNING COST MEMORANDUM ACCOUNT Sheet 1	57756-E
60877-E	ELECTRIC PRELIMINARY STATEMENT PART HK DIABLO CANYON RETIREMENT BALANCING ACCOUNT (DCRBA) Sheet 2	45899-E

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60879-E	ELECTRIC PRELIMINARY STATEMENT PART HL WILDFIRE EXPENSE MEMORANDUM ACCOUNT (WEMA-E) Sheet 2	56101-E
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60882-E	ELECTRIC PRELIMINARY STATEMENT PART HM PUBLIC POLICY CHARGE BALANCING ACCOUNT (PPCBA) Sheet 6	56128-E
60883-E	ELECTRIC PRELIMINARY STATEMENT PART HM PUBLIC POLICY CHARGE BALANCING ACCOUNT (PPCBA) Sheet 7	55717-E
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60886-E	ELECTRIC PRELIMINARY STATEMENT PART HO STATEWIDE ENERGY EFFICIENCY BALANCING ACCOUNT - ELECTRIC (SWEEBA-E) Sheet 2	47257-E
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60888-E	ELECTRIC PRELIMINARY STATEMENT PART HQ FIRE RISK MITIGATION MEMORANDUM ACCOUNT (FRMMA) Sheet 1	50585-E
60889-E	ELECTRIC PRELIMINARY STATEMENT PART HR NET ENERGY METERING (NEM) BALANCING ACCOUNT (NEMBA) Sheet 2	56819-E
60890-E	ELECTRIC PRELIMINARY STATEMENT PART HS PORTFOLIO ALLOCATION BALANCING ACCOUNT (PABA) Sheet 6	60335-E

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60892-E	ELECTRIC PRELIMINARY STATEMENT PART HU SAN JOAQUIN VALLEY DISADVANTAGED COMMUNITIES PILOT BALANCING ACCOUNT Sheet 1	46679-E
60893-E	ELECTRIC PRELIMINARY STATEMENT PART HU SAN JOAQUIN VALLEY DISADVANTAGED COMMUNITIES PILOT BALANCING ACCOUNT Sheet 2	46680-E
60894-E	ELECTRIC PRELIMINARY STATEMENT PART HW TREE MORTALITY NON-BYPASSABLE CHARGE BALANCING ACCOUNT Sheet 2	43697-E
60895-E	ELECTRIC PRELIMINARY STATEMENT PART HX WILDFIRE MITIGATION PLAN MEMORANDUM ACCOUNT (WMPMA) Sheet 1	57661-E
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60897-E	ELECTRIC PRELIMINARY STATEMENT PART HY RULE 21 BALANCING ACCOUNT (R21 BA) Sheet 2	44712-E
60898-E	ELECTRIC PRELIMINARY STATEMENT PART IA CALIFORNIA CONSUMER PRIVACY MEMORANDUM ACCOUNT - ELECTRIC (CCPMA-E) Sheet 1	51179-E
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60901-E	ELECTRIC PRELIMINARY STATEMENT PART ID COVID-19 PANDEMIC PROCTIONS MEMORANDUM ACCOUNT (CPPMA) Sheet 2	46832-E
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60906-E	ELECTRIC PRELIMINARY STATEMENT PART IG MICROGRIDS MEMORANDUM ACCOUNT (MGMA) Sheet 6	54801-E
60907-E	ELECTRIC PRELIMINARY STATEMENT PART IH DISCONNECTIONS MEMORANDUM ACCOUNT - ELECTRIC (DMA-E) Sheet 1	59800-E
60908-E	ELECTRIC PRELIMINARY STATEMENT PART II CLIMATE ADAPTATION VULNERABILITY ASSESSMENT MEMORANDUM ACCOUNT - ELECTRIC (CAVAMA-E) Sheet 1	47350-E
60909-E	ELECTRIC PRELIMINARY STATEMENT PART IJ BIOMAT NON-BYPASSABLE CHARGE BALANCING ACCOUNT Sheet 2	57097-E
60910-E	ELECTRIC PRELIMINARY STATEMENT PART IK POWER CHARGE INDIFFERENCE ADJUSTMENT PREPAYMENT BALANCING ACCOUNT Sheet 2	47650-E
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60912-E	ELECTRIC PRELIMINARY STATEMENT PART IM RESIDENTIAL UNCOLLECTIBLES BALANCING ACCOUNT - ELECTRIC (RUBA-E) Sheet 3	48305-E
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60917-E	ELECTRIC PRELIMINARY STATEMENT PART IO WILDFIRE MITIGATION BALANCING ACCOUNT - WMBA-E Sheet 2	58853-E
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60919-E	ELECTRIC PRELIMINARY STATEMENT PART IP DIMMABLE STREETLIGHT IMPLEMENTATION MEMO ACCOUNT (DSIMA) Sheet 1	48062-E
60920-E	ELECTRIC PRELIMINARY STATEMENT PART IR AB841 SCHOOL ENERGY EFFICIENCY STIMULUS PROGRAM BALANCING ACCOUNT - ELECTRIC Sheet 1	48514-E
60921-E	ELECTRIC PRELIMINARY STATEMENT PART IR AB841 SCHOOL ENERGY EFFICIENCY STIMULUS PROGRAM BALANCING ACCOUNT - ELECTRIC Sheet 2	
60922-E	ELECTRIC PRELIMINARY STATEMENT PART IS REGIONAL PLAN MEMORANDUM ACCOUNT - ELECTRIC (RPMA- E) Sheet 1	48732-E
60923-E	ELECTRIC PRELIMINARY STATEMENT PART IT MICROGRIDS BALANCING ACCOUNT (MGBA) Sheet 3	55945-E
60924-E	ELECTRIC PRELIMINARY STATEMENT PART IT MICROGRIDS BALANCING ACCOUNT (MGBA) Sheet 4	55946-E
60925-E	ELECTRIC PRELIMINARY STATEMENT PART IT MICROGRIDS BALANCING ACCOUNT (MGBA) Sheet 5	55947-E
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60930-E	ELECTRIC PRELIMINARY STATEMENT PART IW MEDIUM-LARGE COMMERCIAL AND INDUSTRIAL COVID-19 DISCONNECTION MORATORIUM MEMORANDUM ACCOUNT - ELECTRIC (ML-CDMMA-E) Sheet 2	49765-E
60931-E	ELECTRIC PRELIMINARY STATEMENT PART IY FIXED RECOVERY CHARGE BALANCING ACCOUNT (FRCBA) Sheet 1	49999-E
60932-E	ELECTRIC PRELIMINARY STATEMENT PART JC VOLUNTARY ALLOCATION AND MARKET OFFER MEMORANDUM ACCOUNT (VAMOMA-E) Sheet 1	50801-E
60933-E	ELECTRIC PRELIMINARY STATEMENT PART JD MICROGRID RESERVATION CAPACITY COMPONENT-STANDBY CHARGE SUSPENSION ACCOUNT (MSCSA) Sheet 2	51191-E
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60936-E	ELECTRIC PRELIMINARY STATEMENT PART JI DYNAMIC AND REAL-TIME PRICING MEMORANDUM ACCOUNT (DRTPMA) Sheet 3	55954-E
60937-E	ELECTRIC PRELIMINARY STATEMENT PART JI DYNAMIC AND REAL-TIME PRICING MEMORANDUM ACCOUNT (DRTPMA) Sheet 4	55955-E
60938-E	ELECTRIC PRELIMINARY STATEMENT PART JI DYNAMIC AND REAL-TIME PRICING MEMORANDUM ACCOUNT (DRTPMA) Sheet 5	59447-E
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60941-E	ELECTRIC PRELIMINARY STATEMENT PART JI DYNAMIC AND REAL-TIME PRICING MEMORANDUM ACCOUNT (DRTPMA) Sheet 8	57417-E
60942-E	ELECTRIC PRELIMINARY STATEMENT PART JL PERCENTAGE OF INCOME PAYMENT PLAN BALANCING ACCOUNT - ELECTRIC (PIPPBA-E) Sheet 1	52552-E
60943-E	ELECTRIC PRELIMINARY STATEMENT PART JM PERCENTAGE OF INCOME PAYMENT PLAN MEMORANDUM ACCOUNT - ELECTRIC (PIPPMA-E) Sheet 1	52553-E
60944-E	ELECTRIC PRELIMINARY STATEMENT PART JN MODIFIED COST ALLOCATION MECHANISM BALANCING ACCOUNT Sheet 3	53850-E
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60946-E	ELECTRIC PRELIMINARY STATEMENT PART JO CALIFORNIA DISTRIBUTED GENERATION STATISTICS WEBSITE MEMORANDUM ACCOUNT - 2 (CDGSWMA-2) Sheet 1	54444-E
60947-E	ELECTRIC PRELIMINARY STATEMENT PART JR DIABLO CANYON EXTENDED OPERATIONS BALANCING ACCOUNT (DCEOBA) Sheet 4	59822-E
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60951-E	ELECTRIC PRELIMINARY STATEMENT PART JT INFRASTRUCTURE INVESTMENT AND JOBS ACT MEMORANDUM ACCOUNT - ELECTRIC (IIJAMA-E) Sheet 2	56354-E
60952-E	ELECTRIC PRELIMINARY STATEMENT PART JU SANTA NELLA BALANCING ACCOUNT - ELECTRIC Sheet 2	56105-E
60953-E	ELECTRIC PRELIMINARY STATEMENT PART JU SANTA NELLA BALANCING ACCOUNT - ELECTRIC Sheet 3	56106-E
60954-E	ELECTRIC PRELIMINARY STATEMENT PART JV CONCURRENT APPLICATION SYSTEM BALANCING ACCOUNT - ELECTRIC (CASBA - E) Sheet 1	56129-E
60955-E	ELECTRIC PRELIMINARY STATEMENT PART JW HIGH DER CONSULTING FUNDS BALANCING ACCOUNT (HDERCFBA) Sheet 1	56132-E
60956-E	ELECTRIC PRELIMINARY STATEMENT PART JX TARIFF ON-BILL MEMORANDUM ACCOUNT (TOBMA) Sheet 1	56684-E
60957-E	Electric Preliminary Statement Part JY CLICK-THROUGH PROCESS MEMORANDUM ACCOUNT (CTPMA) Sheet 1	56687-E
60958-E	ELECTRIC PRELIMINARY STATEMENT PART JZ OVERHEAD AND UNDERGROUND MAINTENANCE BALANCING ACCOUNT (OUMBA) Sheet 1	56720-E
60959-E	ELECTRIC PRELIMINARY STATEMENT PART KA CRITICAL OPERATING EQUIPMENT CABLE REPLACEMENT BALANCING ACCOUNT (COECRBA) Sheet 1	56793-E
60960-E	ELECTRIC PRELIMINARY STATEMENT PART KB DIABLO CANYON EXTENDED OPERATIONS MEMORANDUM ACCOUNT (DCEOMA) Sheet 1	59254-E
60961-E	ELECTRIC PRELIMINARY STATEMENT PART KC NON-TARIFFED PRODUCTS AND SERVICES MEMORANDUM ACCOUNT - (NTPSMA) Sheet 2	57910-E

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60963-E	ELECTRIC PRELIMINARY STATEMENT PART KD INCOME-GRADUATED FIXED CHARGE MEMORANDUM ACCOUNT (IGFCMA) Sheet 1	59437-E
60964-E	ELECTRIC PRELIMINARY STATEMENT PART KF COMMUNITY RENEWABLE ENERGY PROGRAM BALANCING ACCOUNT (CREPBA) Sheet 1	58484-E
60965-E	ELECTRIC PRELIMINARY STATEMENT PART KG PROVIDER OF LAST RESORT MEMORANDUM ACCOUNT (POLRMA) Sheet 2	58647-E
60966-E	ELECTRIC PRELIMINARY STATEMENT PART KG PROVIDER OF LAST RESORT MEMORANDUM ACCOUNT (POLRMA) Sheet 3	
60967-E	ELECTRIC PRELIMINARY STATEMENT PART KH ELECTRIC CAPACITY AND NEW BUSINESS INTERIM MEMORANDUM ACCOUNT (ECNBIMA) Sheet 6	60403-E
60968-E	ELECTRIC PRELIMINARY STATEMENT PART KH ELECTRIC CAPACITY AND NEW BUSINESS INTERIM MEMORANDUM ACCOUNT (ECNBIMA) Sheet 7	
60969-E	ELECTRIC PRELIMINARY STATEMENT PART KI COMPREHENSIVE GAS ADVANCED METERING INFRASTRUCTURE MEMORANDUM ACCOUNT - ELECTRIC (GAMIMA - E) Sheet 2	58908-E
60970-E	ELECTRIC PRELIMINARY STATEMENT PART KJ PUBLIC UTILITY REGULATORY POLICIES ACT IMPLEMENTATION MEMORANDUM ACCOUNT (PURPAIMA) Sheet 1	60406-E
60971-E	ELECTRIC PRELIMINARY STATEMENT PART KJ PUBLIC UTILITY REGULATORY POLICIES ACT IMPLEMENTATION MEMORANDUM ACCOUNT (PURPAIMA) Sheet 2	
60972-E	ELECTRIC PRELIMINARY STATEMENT PART KK COMMON FACILITY COST TREATMENT BALANCING ACCOUNT (CFCTBA) Sheet 2	60560-E

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60973-E	ELECTRIC PRELIMINARY STATEMENT PART KL BILLING MODERNIZATION MEMORANDUM ACCOUNT (BMMA) Sheet 2	60348-E
60974-E	ELECTRIC PRELIMINARY STATEMENT PART KM HELMS UPRATE MEMORANDUM ACCOUNT (HUMA) Sheet 1	60508-E
60975-E	ELECTRIC PRELIMINARY STATEMENT PART M CALIFORNIA ALTERNATE RATES FOR ENERGY ACCOUNT Sheet 1	53309-E
60976-E	ELECTRIC PRELIMINARY STATEMENT PART M CALIFORNIA ALTERNATE RATES FOR ENERGY ACCOUNT Sheet 2	53310-E
60977-E	ELECTRIC PRELIMINARY STATEMENT PART P CUSTOMER ENERGY EFFICIENCY ADJUSTMENT Sheet 3	30835-E, 29730-E
60978-E	ELECTRIC PRELIMINARY STATEMENT PART S HAZARDOUS SUBSTANCE MECHANISM Sheet 3	59568-E
60979-E	ELECTRIC PRELIMINARY STATEMENT PART S HAZARDOUS SUBSTANCE MECHANISM Sheet 4	59569-E
60980-E	ELECTRIC PRELIMINARY STATEMENT PART S HAZARDOUS SUBSTANCE MECHANISM Sheet 5	59570-E
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60983-E	ELECTRIC TABLE OF CONTENTS Sheet 1	60796-E
60984-E	ELECTRIC TABLE OF CONTENTS Sheet 11	60782-E
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60986-E	ELECTRIC TABLE OF CONTENTS Sheet 13	59897-E
60987-E	ELECTRIC TABLE OF CONTENTS Sheet 14	56813-E
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**ELECTRIC PRELIMINARY STATEMENT PART BK
TRANSMISSION REVENUE REQUIREMENT
RECLASSIFICATION MEMO ACCOUNT**

Sheet 1

BK. TRANSMISSION REVENUE REQUIREMENT RECLASSIFICATION MEMORANDUM ACCOUNT (TRRRMA)

1. **PURPOSE:** The purpose of the TRRRMA is to: 1) record the revenue requirement associated with costs requested by PG&E for recovery in transmission rates that are no longer deemed to be network transmission-related costs and, as such, are not allowed to be included in Federal Energy Regulatory Commission (FERC)-jurisdictional transmission rates, and 2) record, as a credit to the TRRRMA, any revenue requirement associated with costs already included by the California Public Utilities Commission (Commission) in electric distribution rates, but later included in FERC-jurisdictional transmission rates. The TRRRMA shall only include costs not disallowed by FERC or the Commission. Amounts tracked in the TRRRMA will be considered in a future Commission proceeding to determine the appropriateness of including these costs and credits in electric distribution rates.
2. **APPLICABILITY:** The TRRRMA shall apply to all customer classes, except for those specifically excluded by the Commission.
3. **REVISION DATE:** Disposition of the balances in the account will be addressed in a future General Rate Case (GRC) proceeding or other proceeding.
4. **TRRRMA RATES:** The TRRRMA does not currently have a rate component.
5. **ACCOUNTING PROCEDURE:** PG&E shall maintain the TRRRMA by making entries at the end of each month, or as applicable, as follows, including the allowance for Revenue Fees and Uncollectible (RF&U) accounts expense:
 - a. A debit entry equal to any expense and/or capital-related revenue requirement that FERC determines should not be included in FERC-jurisdictional transmission rates, including facilities where the California Independent System Operator Corporation no longer exercises operational control or are removed from PG&E's Formula Rate.
 - b. A credit entry equal to any revenue requirement already included in non-transmission rates by the Commission but are later included in FERC-jurisdictional rates and therefore, should not be collected in the CPUC-jurisdictional electric distribution rates.
 - c. A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts as approved by the Commission, and
 - d. A debit or credit entry equal to the interest on the average of the balance at the beginning of the month and the balance after entries 4.a. and 4.b., 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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**ELECTRIC PRELIMINARY STATEMENT PART BU
VEGETATION MANAGEMENT BALANCING ACCOUNT**

Sheet 2

BU. VEGETATION MANAGEMENT BALANCING ACCOUNT (VMBA) (Cont'd.)**5. ACCOUNTING PROCEDURE (Cont'd)**

- a. A debit entry equal to PG&E's actual VMBA expenses for the month.
- b. A credit entry equal to one-twelfth of the amounts adopted in PG&E's GRC or other base revenue proceeding for vegetation management expense.
- c. An entry to record the transfer of amounts to or from other accounts as approved by the Commission.
- d. 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 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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**ELECTRIC PRELIMINARY STATEMENT PART BY
SELF-GENERATION PROGRAM MEMORANDUM ACCOUNT**

Sheet 1

BY. SELF-GENERATION PROGRAM MEMORANDUM ACCOUNT (SGPMA)

1. PURPOSE:

The purpose of the SGPMA is to track authorized Self Generation Incentive Program (SGIP) budgets compared to costs incurred by PG&E for implementing the self-generation program authorized by Decisions 01-03-073, 01-07-028, 01-09-012, 02-02-026, 04-12-045, 05-12-044, and 06-01-024, 06-12-033 and others adopted by the California Public Utilities Commission (CPUC). Qualifying technologies and incentives are determined by the CPUC. The self-generation program budget (including any forfeited SGIP application fees) shall be allocated between electric and gas customers to reflect the current allocation of energy efficiency programs.

All forfeited application fees will be transferred to the SGIP incentive budget (via a credit to the SGPMA)

2. APPLICABILITY:

The SGPMA shall apply to all customer classes, except for any classes that may be specifically excluded by the CPUC.

3. RATES:

The SGPMA does not have a rate component.

4. ACCOUNTING PROCEDURE:

PG&E shall maintain the SGPMA by making entries at the end of each month as follows:

- a. A debit entry for the electric portion of administrator costs including incremental design, contract administration, marketing, regulatory reporting, program evaluation, and other costs as authorized by the CPUC.
- b. A debit entry for the electric portion of incentive payments to customers or contractors for services rendered.
- c. A credit entry equal to the one-twelfth of the electric portion of the current year SGIP budget as authorized by the CPUC.
- d. A credit equal to the electric portion of any forfeited SGIP application fees.
- e. A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts as authorized by the CPUC.
- f. A debit or credit entry, as appropriate, equal to the interest on the average of the balance at the beginning of the month and the balance after the entries 4.a. to 4.e. above, 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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**ELECTRIC PRELIMINARY STATEMENT PART CP
ENERGY RESOURCE RECOVERY ACCOUNT**

Sheet 10

CP. ENERGY RESOURCE RECOVERY ACCOUNT (ERRA) (Cont'd.)

5. ACCOUNTING PROCEDURES: (Cont'd)

The following entries reflect the transfer of costs from the BioMAT.

The following entries reflect interest expense and other balance transfers from memo and balancing accounts, as authorized by the Commission:

- ah) A debit/credit entry to record the transfer of the revenues financed by bundled customers related to the revenue shortfall associated with capped PCIA rates for departing load customers. A corresponding credit/debit entry is reflected in Accounting Procedure 6a below.
- ai) A debit or credit entry equal, as appropriate, to record the transfer of amounts to or from other accounts as approved by the CPUC (or any other similar account that has an attribution to PG&E's electric generation function), shall be transferred to PG&E's accounts that recover PG&E's electric generation authorized revenue requirement in an allocation methodology appropriate to the ERRA Forecast process (either as a direct assignment or pro-rated).

The following entries reflect other costs and/or customer bill savings authorized by the Commission to be recorded to this account:

- aj) A debit entry to record the generation component of the customer bill savings from PG&E's Expanded Pilots;
- ak) A debit entry to record the generation component of the customer bill savings from PG&E's Phase II Vehicle Grid Integration (VGI) Pilot(s).
- al) A monthly 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 rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15 or its successor. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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**ELECTRIC PRELIMINARY STATEMENT PART CQ
MODIFIED TRANSITION COST BALANCING ACCOUNT**

Sheet 2

CQ. MODIFIED TRANSITION COST BALANCING ACCOUNT (MTCBA)**5. ACCOUNTING PROCEDURE: (Cont'd.)**

- e. A credit entry equal to bundled, DA, CCA, MDL, and CGDL customers' share of the revenue received from the sale of excess sulfur dioxide emission credits, less reasonably incurred sales costs not already recovered in rates (D.97-11-074, Section 11.7.3).
- f. A debit entry equal to the total contract costs associated with QF obligations, including irrigation district and other purchase power contracts eligible for recovery as an ongoing CTC, excluding ongoing CTC-eligible resource costs that have been procured by the Central Procurement Entity (CPE) for recovery through the New System Generation Charge (NSGC) and recorded to the Centralized Local Procurement Subaccount (CLPSA) of the New System Generation Balancing Account (NSGBA).
- g. A debit or credit entry equal to the net CAISO charges or revenues for energy associated with generating resources recovered in the MTCBA, excluding charges or credits for energy associated with CTC-eligible resources procured by the CPE for recovery through the NSGC and recorded to the CLPSA of the NSGBA.
- h. A debit or credit entry equal to the net charges or revenues for miscellaneous CAISO charges/credits associated with generating resources recovered in the MTCBA, excluding charges or credits for miscellaneous associated with CTC-eligible resources procured by the CPE for recovery through the NSGC and recorded to the CLPSA of the NSGBA.
- i. A debit or credit entry equal to the net charges or revenues for ancillary services associated with generating resources recovered in the MTCBA, excluding charges or credits for ancillary services associated with CTC-eligible resources procured by the CPE for recovery through the NSGC and recorded to the CLPSA of the NSGBA.
- j. A credit entry equal to the Retained Renewable Portfolio Standard (RPS) Value, determined using the most current Commission-adopted RPS Adder. A corresponding debit entry equal to Retained RPS Value is recorded in ERRA.
- k. A debit or credit entry to true-up the Retained RPS Value, determined using the Forecast RPS Adder to the Retained RPS Value using the Final RPS Adder. A corresponding credit or debit entry equal to the true-up of the Retained RPS Value is recorded in ERRA.
- l. A credit entry equal to the Retained Resource Adequacy (RA) Value, determined using the most current Commission-adopted RA Adder. A corresponding debit entry equal to imputed costs for RA is recorded in ERRA.
- m. A debit or credit entry to true-up the Retained RA Value, determined using the Forecast RA Adder to the Retained RPS Value using the Final RA Adder. A corresponding credit or debit entry equal to the true-up of the Retained RA Value is recorded in ERRA.
- n. A debit or credit entry equal, as appropriate, to record transfer of amounts to or from other accounts as approved by the CPUC.
- o. An entry equal to the interest on the average balance of the subaccount at the beginning of the month and the balance after the 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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ELECTRIC PRELIMINARY STATEMENT PART CZ
DISTRIBUTION REVENUE ADJUSTMENT MECHANISM

Sheet 5

CZ. DISTRIBUTION REVENUE ADJUSTMENT MECHANISM (DRAM) (Cont'd.)**5. ACCOUNTING PROCEDURES: (Cont'd.)**

- jj. A debit entry to record the distribution component of the customer bill savings from PG&E's Expanded Pilots.
- kk. A debit entry to record the distribution component of the customer bill savings from PG&E's Phase II Vehicle Grid Integration (VGI) Pilot(s).
- ll. A debit entry to record one-twelfth¹ of the authorized annual revenue requirement, inclusive of RF&U, for the Common Facility Cost Treatment Balancing Account.
- mm. An entry to record costs to be recovered from all distribution customers via distribution rates, as authorized by the Commission.
- nn. 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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¹ Since the first year of the program is a partial year of nine month (October 1, 2025-June 30, 2025), the credit entry will equal one-ninth of the annual funding.



U 39

ELECTRIC PRELIMINARY STATEMENT PART DA
PUBLIC PURPOSE PROGRAMS REVENUE ADJUSTMENT MECHANISM

Sheet 1

DA. PUBLIC PURPOSE PROGRAMS REVENUE ADJUSTMENT MECHANISM (PPPRAM)

1. **PURPOSE:** The purpose of the PPPRAM is to record certain authorized Public Purpose Programs (PPP) revenue requirements and to assure full recovery of those amounts. The PPP revenue requirements recovered through this account are the electric public goods charge "legacy" portion of Energy Efficiency (EE) programs pursuant to D.11-12-038, the electric portion of Energy Savings Assistance (ESA), formerly Low-Income Energy Efficiency (LIEE) programs, the Self Generation Incentive Program (SGIP), the California Solar Initiative (CSI) program, and the Customer Energy Efficiency Incentive program.
2. **APPLICABILITY:** The PPPRAM shall apply to all customer bills for service under all rate schedules and contracts for electric service subject to the jurisdiction of the Commission, except for those rate schedules or contracts specifically excluded by the Commission.
3. **REVISION DATE:** Disposition of the balance in this account shall be determined through the Annual Electric True-Up advice letter process, or as otherwise determined by the CPUC.
4. **RATES:** The PPPRAM rate equals the PPP rates included in the effective rates set forth in each rate schedule as a separate non-bypassable charge less the rates for: 1) California Alternate Rates for Energy Account (CARE) surcharge; 2) Procurement Energy Efficiency; and 3) Electric Program Investment Charge shown in Preliminary Statement Part I.
5. **ACCOUNTING PROCEDURES:** The following entries will be made to this account each month or as applicable:
 - a. A debit entry equal to one-twelfth of the annual Commission-authorized PPP revenue requirements recovered in this account, including an allowance for Revenue Fees and Uncollectible (RF&U) accounts expense.
 - b. A credit entry equal to the revenue from the PPPRAM rates as defined in the "Rates" section above.
 - c. A debit or credit entry equal to any amounts authorized by the CPUC to be recorded in this account.
 - d. A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts, as approved by the CPUC.
 - e. 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 are made, 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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**ELECTRIC PRELIMINARY STATEMENT PART DB
NUCLEAR DECOMMISSIONING ADJUSTMENT MECHANISM**

Sheet 1

DB. NUCLEAR DECOMMISSIONING ADJUSTMENT MECHANISM (NDAM)

1. **PURPOSE:** The purpose of the NDAM is to record the authorized Diablo Canyon Nuclear Power Plant (Diablo Canyon) and Humboldt Power Plant Nuclear Unit 3 (Humboldt) nuclear decommissioning revenue requirements and Humboldt SAFSTOR operating and maintenance (O&M) revenue requirements, and to provide full recovery of those costs. The NDAM also recovers the actual costs incurred up to \$400,000 to satisfy the requirements of California Senate Bill 968 and Public Utilities Code Section 712.5 Section 3.
2. **APPLICABILITY:** The NDAM balance shall apply to all customer bills for service under all rate schedules and contracts for electric service subject to the jurisdiction of the Commission, except for those rate schedules or contracts specifically excluded by the Commission.
3. **REVISION DATE:** Disposition of the balance in this account shall be determined through the advice letter process.
4. **RATES:** The NDAM rates are included in the effective rates set forth in each rate schedule as a separate non-bypassable charge.
5. **ACCOUNTING PROCEDURES:** The following entries shall be made each month:
 - a. A debit entry equal to the annual authorized nuclear decommissioning and Humboldt SAFSTOR O&M revenue requirements divided by twelve.
 - b. A debit entry equal to the costs incurred for an independent third-party to conduct an assessment of the closure of the Diablo Canyon Nuclear Plant required by SB 968 and PU Code Section 712.5 Section 3.
 - c. A debit entry equal to PG&E's share of recorded amounts paid to the independent panel for its report on nuclear decommissioning issue as authorized in D.10-07-047, or any other amounts upon subsequent approval by the CPUC.
 - d. A debit entry equal to one-twelfth of the annual authorized Employee Retraining Program budget for Diablo Canyon Power Plant Employees, including Revenue, Fees & Uncollectibles expense (RF&U) (see corresponding entry in the Employee Retraining Subaccount of the Diablo Canyon Retirement Balancing Account per preliminary statement HK, 5c.1).
 - e. A debit entry equal to one-twelfth of the annual funding of the Essential Services Mitigation Fund portion of the Community Impact Mitigation Program (CIMP), including RF&U for the years 2019-2025.
 - f. A one-time debit entry for the Economic Development Fund portion of the CIMP following CPUC approval and expiration of protest period of Advice Letter 5461-E in 2019, including RF&U.
 - g. A credit entry equal to the revenue from the NDAM rates.
 - h. A debit or credit entry to record the transfer of amounts to or from other accounts, as approved by the Commission.

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**Pacific Gas and
Electric Company®**

Oakland, California

Original

Cal. P.U.C. Sheet No.

60810-E

ELECTRIC PRELIMINARY STATEMENT PART DB
NUCLEAR DECOMMISSIONING ADJUSTMENT MECHANISM

Sheet 2

5. ACCOUNTING PROCEDURES: The following entries shall be made each month (Cont'd.):
- i. 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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Advice
Decision 7818-EIssued by
Shilpa Ramaiya
Vice President
Regulatory Proceedings and RatesSubmitted
Effective
ResolutionJanuary 20, 2026
January 1, 2026



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ELECTRIC PRELIMINARY STATEMENT PART DI
PROCUREMENT ENERGY EFFICIENCY BALANCING ACCOUNT

Sheet 2

DI. PROCUREMENT ENERGY EFFICIENCY BALANCING ACCOUNT (PEEBA)

5. ACCOUNTING PROCEDURE:

PG&E shall maintain the PEEBA by making entries as follows:

- a. A debit entry equal to the electric portion of authorized EE program expenses.
- b. A credit entry equal to one-twelfth of the electric portion of authorized EE funding for the current program year (see corresponding debit entry in electric Preliminary Statement Parts EF - Procurement Energy Efficiency Revenue Adjustment Mechanism (PEERAM) and Part DA – Public Purpose Program Revenue Adjustment Mechanism (PPPRAM)).
- c. One-time debit entry equal to the electric portion of the initially authorized revolving loan amount, and any subsequent amount authorized by the Commission (see corresponding credit entry in the On-Bill Financing Balancing Account (OBFBA-E) subaccount of electric Preliminary Statement Part GS – Energy Efficiency Financing Balancing Account – Electric (EEFBA-E); the electric portion of OBF expenses are recorded in entry 5.a, above.)
- d. A debit entry equal to the electric portion of write-off for any OBF loan defaults (see offsetting tracking entries in OBFBA-E subaccount of the EEFBA-E).
- e. A credit entry to partially reverse the OBF loan pool transfer made in entry 5c, above, equal to the write off for any OBF loan default recorded in entry 5d, above.
- f. A one-time debit entry equal to the electric portion of the initially authorized credit enhancements (CEs) and any subsequent CEs authorized by the Commission (see corresponding credit entry in the Credit Enhancement Balancing Account (CEBA-E) subaccount of the EEFBA-E; the electric portion of the financing pilot expenses are recorded in entry 5.a, above.).
- g. A debit entry equal to the electric portion of a write-off for any CEs (see offsetting tracking entries in the CEBA-E subaccount of the EEFBA-E).
- h. A credit entry to partially reverse the CEs made in entry 5f, above, equal to the write-off for any CEs recorded in entry 5g, above.
- i. A debit or credit entry equal to any amount authorized by the CPUC to be recorded in this subaccount.
- j. A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts as approved by the CPUC.
- k. An entry equal to interest on the average balance at the beginning of the month and the balance after the above entries 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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Oakland, California

**ELECTRIC PRELIMINARY STATEMENT PART DT
ENERGY RECOVERY BOND BALANCING ACCOUNT**

Sheet 2

DT. ENERGY RECOVERY BOND BALANCING ACCOUNT (ERBBA) (Continued)

- d. A credit entry – after the second series of ERBs is issued – equal to the pretax carrying costs (at PG&E's adopted rate of return on rate base) on the average unamortized ERB principal amount (excluding unamortized issuance expenses) from the second series of ERBs and on the average unamortized energy supplier refunds used to reduce the size of the second series of ERBs.
- e. A credit entry equal to any distributions for return of or return on investment made by PG&E Energy Recovery Funding LLC (PERF) to PG&E, other than those related to the Capital Subaccount for PG&E's equity investment in PERF.
- f. A debit entry equal to federal income and state franchise tax accruals on revenues received to fund the ERB repayment in excess of the amortization of ERB proceeds and energy supplier refunds available to cover those income taxes.
- g. A debit entry equal to the estimated franchise fee requirements on the DRC charge revenues received from customers.
- h. A credit or debit entry to reflect the balance in the ESRLC subaccount.
- i. An entry – between the issuance of the first and second series of ERBs -- equal to the carrying cost at the short-term commercial paper rate on the difference between the proceeds from the first series of ERBs (less issuance expenses) and the unrecovered balance of the Regulatory Asset at the time of issuance. After the issuance of the second series of ERBs, this entry is zero.
- j. A credit entry equal to the carrying cost at the short-term commercial paper rate on the average balance for the month of after-tax energy supplier refunds received between the issuance of the first and second series of ERBs. The pre-tax amount of any energy supplier refunds that PG&E receives on or after the date the first series of ERBs is issued but before the second series is issued is used to reduce the size of the second series of ERBs.
- k. After the second series of ERBs is issued:
 - i. An entry equal to the net pre-tax amount of refunds, claim offsets or other credits received from generators or other energy suppliers.
 - ii. An entry to reflect any difference between the net pre-tax amounts of such refunds, claim offsets or other credits received and the amounts calculated for purposes of sizing the second series of ERBs.
- l. A one-time entry equal to the amount transferred from the Regulatory Asset Revenue Requirement Account needed to close that account and eliminate the Regulatory Asset and the Regulatory Asset Revenue Adjustment Mechanism.
- m. 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 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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Advice 7818-E
DecisionIssued by
Shilpa Ramaiya
Vice President
Regulatory Proceedings and RatesSubmitted
Effective
ResolutionJanuary 20, 2026
January 1, 2026



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ELECTRIC PRELIMINARY STATEMENT PART DX
FAMILY ELECTRIC RATE ASSISTANCE BALANCING ACCOUNT

Sheet 1

DX. FAMILY ELECTRIC RATE ASSISTANCE BALANCING ACCOUNT (FERABA)

1. **PURPOSE:** The purpose of the electric FERABA is to record the revenue shortfalls and program administrative, marketing, and all other costs for the large household program (also called the Family Electric Rate Assistance (FERA) program) approved by Decisions 04-02-057, 07-09-004, 15-07-001, and 21-06-015, as well as Advice Letters 4689-E, 4805-E/E-A, and 5432-E
2. **APPLICABILITY:** The FERABA shall apply to all electric customers except for those specifically excluded by the Commission.
3. **REVISION DATE:** Disposition of the balance in this account shall be determined through the Annual Electric True-Up (AET) advice letter process.
4. **RATES:** This account does not currently have a rate component.
5. **ACCOUNTING PROCEDURE:** PG&E shall make entries to the following subaccounts at the end of each month as follows:
 - a) A debit entry equal to the FERA revenue shortfall in residential customer revenue resulting from the 18 percent line-item discount on monthly bills and 50 percent delivery minimum bill discount for all enrolled FERA customers. The revenue shortfall is computed by subtracting the residential customers' monthly revenues from the revenues that would have been recovered from customers had the 18 percent line-item discount on monthly bills and 50 percent delivery minimum bill discount not been in place, assigned to each applicable FERA exemption, and on a residual basis to distribution based on the total revenue shortfall less the sum of revenues associated with FERA exemptions from the Recovery Bond Charge, and Recovery Bond Credit.
 - b) A debit entry equal to all administrative, marketing, and all other costs associated with the FERA program.
 - c) A credit entry to transfer the balance to other regulatory accounts as appropriate for rate recovery, upon approval by the CPUC.
 - d) A debit entry equal to interest on the average balance in the account at the beginning of the month and the balance after the above entry, at a rate equal to one-twelfth of the rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15, or its successor. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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**ELECTRIC PRELIMINARY STATEMENT PART DZ**
DEPARTMENT OF ENERGY LITIGATION BALANCING ACCOUNT

Sheet 2

5. ACCOUNTING PROCEDURES (Cont'd)

DOE Incremental Litigation Costs: These are costs incurred or paid by PG&E on or after January 22, 2004, in connection with the DOE litigation. Incremental litigation costs shall include the costs PG&E incurs for outside counsel, expert witnesses, document and discovery services, and other charges to PG&E specifically associated with work done by outside counsel for PG&E on PG&E's lawsuit against DOE filed in the Federal Court of Claims on January 22, 2004. The costs of PG&E's Law Department directing the litigation shall not be recorded in the DOE Costs Sub-Account. Costs associated with the utility generation are allocated to PABA customers, and costs associated with the nuclear decommissioning are allocated to NDAM customers.

A) Utility Generation Sub-account

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

1. A credit entry equal to the DOE utility generation litigation proceeds.
2. A debit entry equal to the DOE utility generation litigation costs.
3. A debit or credit entry to transfer the balance to or from any 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 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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B) Nuclear Decommissioning Sub-account

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

1. A credit entry equal to the DOE nuclear decommissioning litigation proceeds.
2. A debit entry equal to the DOE nuclear decommissioning litigation costs.
3. A debit or credit entry to transfer the balance to or from any 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 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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ELECTRIC PRELIMINARY STATEMENT PART EC
DEMAND RESPONSE EXPENDITURES BALANCING ACCOUNT

Sheet 2

EC. Demand Response Expenditures Balancing Account (DREBA) (Cont'd.)

A. Operations Sub-Account

The following entries shall be made at the end of each month:

- 1) A debit entry equal to O&M, excluding incentives, and A&G expenses incurred to develop and implement, or incurred in reasonable anticipation of implementing, authorized demand response programs;
- 2) A credit entry equal to one-twelfth of the current year demand response program budget, excluding the event-based participation incentives portion of the authorized budget, as authorized by the CPUC;
- 3) A debit entry for capital-related revenue requirements associated with authorized demand response programs, equal to:
 - a. Depreciation expense on the average of the beginning and the end-of-month balance of plant installed for each program at one-twelfth of the annual depreciation rates approved by the CPUC for these plant accounts; plus
 - b. The return on investment on the average of the beginning and the end-of-month balance of plant installed for each program at one-twelfth of the annual rate of return on distribution investment last adopted for PG&E's Electric Department by the CPUC; less
 - c. The return on the average of beginning and end-of-month accumulated depreciation, and on average accumulated net of deferred taxes on income resulting from the normalization of federal tax depreciation, at one-twelfth the annual rate of return on distribution investment last adopted for PG&E Electric Department by the CPUC.
- 4) A debit entry equal to federal and state taxes based on income associated with Item 5.d. above, calculated at marginal tax rates currently in effect. This will include all applicable statutory adjustments.

For federal and state taxes, this will conform to normalization requirements as applicable. Interest cost will be at the percentage of net investment last adopted by the CPUC with respect to PG&E.
- 5) A debit entry equal to the monthly property taxes on the plant installed;
- 6) A credit entry equal to all enrollment fees, equipment fees, non-compliance or contractual non-performance penalties paid by customers participating in demand response programs;
- 7) A debit or credit entry equal to all costs and/or reimbursements, if applicable, associated with hiring and retaining the working group technical facilitator;
- 8) A debit or credit entry to transfer amounts in this account to other accounts, or amounts from other accounts to this account upon approval by the Commission; and

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ELECTRIC PRELIMINARY STATEMENT PART EC
DEMAND RESPONSE EXPENDITURES BALANCING ACCOUNT

Sheet 3

EC. Demand Response Expenditures Balancing Account (DREBA) (Cont'd.)

A. Operations Sub-Account (Cont'd.)

The following entries shall be made at the end of each month (Cont'd.):

- 9) A debit entry equal to the interest on the average of the balance at the beginning of the month and the balance 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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B. Incentives Sub-Account

The following entries will be made to this sub-account at the end of each month:

- 1) A credit entry equal to one-twelfth of the current year demand response program budget associated with event based incentives, as authorized by the CPUC;
- 2) A debit entry equal to incentives paid to customers;
- 3) A debit or credit entry to transfer amounts in this account to other accounts, or amounts from other accounts to this account upon approval by the Commission; and
- 4) A debit entry equal to the interest on the average of the balance at the beginning of the month and the balance 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 successors. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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C. Demand Response Auction Mechanism Sub-Account

The following entries will be made to this sub-account at the end of each month:

- 1) A debit entry equal to costs associated with the Demand Response Auction Mechanism;
- 2) A credit entry equal to the authorized Demand Response Auction Mechanism budget, including the incentives portion, as authorized by the CPUC;
- 3) A debit or credit entry to transfer amounts in this account to other accounts, or amounts from other accounts to this account upon approval by the Commission; and

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ELECTRIC PRELIMINARY STATEMENT PART EC
DEMAND RESPONSE EXPENDITURES BALANCING ACCOUNT

Sheet 4

EC. Demand Response Expenditures Balancing Account (DREBA) (Cont'd.)

C. Demand Response Auction Mechanism Sub-Account (Cont'd.)

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The following entries will be made to this sub-account at the end of each month (Cont'd.):

- 4) A debit or credit entry equal to the interest on the average of the balance at the beginning of the month and the balance 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 successors. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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D. Emergency Load Reduction Program (ELRP) Subaccount

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The following entries, net of Revenue Fees and Uncollectibles (RF&U), will be made to this sub-account at the end of each month:

- 1) A debit entry equal to the administration and implementation costs associated with the Emergency Load Reduction Program;
- 2) A debit entry equal to the incentives associated with the Emergency Load Reduction Program;
- 3) A credit entry equal to the authorized Emergency Load Reduction Program budget, including the incentives portion, as authorized by the CPUC;
- 4) A debit or credit entry to transfer amounts in this account to other accounts, or amounts from other accounts to this account upon approval by the Commission; and
- 5) A debit or credit entry equal to the interest on the average of the balance at the beginning of the month and the balance 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 successors. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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ELECTRIC PRELIMINARY STATEMENT PART EC
DEMAND RESPONSE EXPENDITURES BALANCING ACCOUNT

Sheet 5

EC. Demand Response Expenditures Balancing Account (DREBA) (Cont'd.)

E. Critical Peak Pricing (CPP) Sub-account

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The following entries, net of RF&U, will be made to this sub-account at the end of each month or as applicable:

1. A debit entry equal to the actual expenses associated with implementing the requirements of the new event hours for CPP per D.21-03.056;
2. A debit or credit entry equal to the revenue requirement based on the recorded capital costs associated with the implementation of the new event hours for CPP as described in D.21-03-056. Capital revenue requirements include depreciation expense, return on investment, federal and state taxes, and property taxes associated with costs of installed equipment;
3. A credit entry equal to the adopted CPP budget for the implementation of the new event hours, as authorized by the CPUC;
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. A debit or credit entry, as appropriate, equal to interest on the average balance in the account at the beginning of the month and the balance after the above entries, at the 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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ELECTRIC PRELIMINARY STATEMENT PART EF Sheet 2
PROCUREMENT ENERGY EFFICIENCY REVENUE ADJUSTMENT MECHANISM

5. ACCOUNTING PROCEDURE (Cont'd):

- d. A debit entry equal to one-twelfth of the electric portion of the annual authorized revenue requirement for California Hub for Energy Efficiency Financing Programs.
- e. A credit entry equal to the revenue from the PEERAM rate component.
- f. A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts as approved by the CPUC.
- g. An entry equal to interest on the average balance at the beginning of the month and the balance after the above entries 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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ELECTRIC PRELIMINARY STATEMENT PART EJ
PENSION CONTRIBUTION BALANCING ACCOUNT

Sheet 2

EJ. PENSION CONTRIBUTION BALANCING ACCOUNT (PCBA-E) (Cont'd.)

6. ACCOUNTING PROCEDURE: PG&E shall maintain the PCBA-E by making entries at the end of each calendar year as follows:

- a. A debit (if the actual contribution was higher) or credit (if the actual contribution was lower) entry, if applicable, equal to the amount calculated in Section 5;
- b. 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.
- c. A debit or credit entry, as applicable, to transfer the December 31 balance related to electric distribution to DRAM and the December 31 balance related to electric generation to ERRA and/or PABA, as applicable, in conjunction with the Annual Electric True-Up filing. The balance in the account shall be allocated to functional revenue requirements and rate classes based on the allocation factors adopted for the year.

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**ELECTRIC PRELIMINARY STATEMENT PART EK
LAND CONSERVATION PLAN IMPLEMENTATION ACCOUNT**

Sheet 1

EK. Land Conservation Plan Implementation Account (LCPIA)

1. **PURPOSE:** The purpose of the LCPIA is to record for subsequent recovery from customers a portion of the costs incurred by PG&E to process applications before the CPUC or the FERC of transactions necessary to implement the Land Conservation Plan approved by the CPUC in Decision 03-12-035.
2. **APPLICABILITY:** The LCPIA shall apply to all customer classes, except for those specifically excluded by the Commission.
3. **REVISION DATE:** PG&E shall file an application to request that the Commission review and approve for recovery in rates, any amounts recorded in the LCPIA with the following exception: PG&E may request recovery through the Annual Electric True-Up (AET) advice letter process, of those separately identifiable costs recorded in the LCPIA that are incurred by the Commission and billed to PG&E, with written verification of those costs provided to Commission staff and available upon request to other parties.
4. **LCPIA RATES:** The LCPIA does not have a rate component.
5. **ACCOUNTING PROCEDURE:** PG&E will make the following entries to the LCPIA:
 - a. A monthly debit equal to the amount billed to PG&E by the CPUC for reimbursement of the costs incurred by the CPUC to review and process the applications to implement the Land Conservation Plan.
 - b. A monthly debit equal to the amount billed to PG&E by the FERC for reimbursement of the costs incurred by the FERC to review and process the applications to implement the Land Conservation Plan.
 - c. A monthly debit equal to the costs billed to PG&E for consultant services necessary to process the applications to implement the Land Conservation Plan.
 - d. A monthly debit equal to other costs incurred by PG&E to process the applications to implement the Land Conservation Plan.
 - e. A credit entry to transfer the balance in the account to the Portfolio Allocation Balancing Account (PABA) for recovery in rates. Such transfer shall be made after any necessary review or audit of the amounts in the account.
 - f. A monthly entry equal to interest on the average balance in the LCPIA at the beginning of the month and the balance at the end of the month after entries EK.5.a through EK.5.e above, 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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ELECTRIC PRELIMINARY STATEMENT PART ET
NON-TARIFFED PRODUCTS AND SERVICES BALANCING ACCOUNT

Sheet 1

ET. NON-TARIFFED PRODUCTS AND SERVICES BALANCING ACCOUNT – ELECTRIC (NTBA-E)

PURPOSE: The purpose of the Non-Tariffed Products and Services Balancing Account – Electric (NTBA-E) is to record the customer share of revenues net of costs and income taxes associated with new Non-Tariffed Products and Services (NTP&S) pursuant to Affiliate Transaction Rule VII.

Costs and revenues will be tracked for appropriate disbursement of revenues, net of expense, to customers and shareholders via the 50/50 sharing mechanism as approved in Application (A.)98-05-007 by Decision (D.) 99-04-021.

The NTBA-E mechanism does not apply to NTP&S in PG&E's existing NTP&S catalogue, which remains subject to Other Operating Revenue treatment, consistent with D.99-04-021.

2. **APPLICABILITY:** The NTBA-E applies to all customer classes, except for those specifically excluded by the Commission.
3. **RATES:** The NTBA-E does not currently have a rate component.
4. **ACCOUNTING PROCEDURE:** PG&E shall maintain the NTBA-E by making entries at the end of each month as follows:

- a. An entry equal to the result of the following calculation:

- i. 55% of the gross new NTP&S revenues.

- ii. Less 55% of PG&E's new NTP&S costs including, but not limited to, contract implementation, telephone upgrades, IT costs, training, and labor time.

- iii. The difference between i. and ii. multiplied by a factor of 37.21% (a function of the portion allocated to customers and the statutory tax rates, subject to update), in order to provide customers with 50% of the after-tax net revenues.

If the result of the calculation is positive (i.e., revenues exceed expenses), the entry will be a credit; if the result is negative, the entry will be a debit.

- b. An entry equal to the interest on the average of the balance at the beginning of the month and the balance after the above entry 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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- c. A debit entry at the end of each year to transfer the balance from the NTBA-E to the DRAM (and included in the Annual Electric True-up filing), unless otherwise specified by the Commission, in order to properly credit customers with revenues pursuant to D.99-04-021. If the balance at the end of the year for any product or service category is a debit, no transfer will be made for that product or service category, and the balance for that product or service category will be reset to zero at the beginning of the year.

PG&E will maintain accounting records to track associated revenues and costs for each new non-tariffed product or service approved by the Commission on a category by category basis.



ELECTRIC PRELIMINARY STATEMENT PART EZ Sheet 1
LAND CONSERVATION PLAN ENVIRONMENTAL REMEDIATION MEMORANDUM ACCOUNT

1. **PURPOSE:** The purpose of the LCPERMA is to record and recover hazardous substance investigation, remediation, or mitigation costs incurred by PG&E related to properties which will be or are encumbered or transferred pursuant to the Land Conservation Commitment (consistent with D.03-12-035). These costs may include, for example: investigation costs, remediation costs, monitoring costs, closure costs, agency oversight fees, permit fees, hazardous waste taxes, and costs to pursue, defend or pay claims relating to hazardous substance remediation or mitigation (provided that recoveries from third parties due to any such PG&E claims shall be recorded as a credit to the LCPERMA).

However, PG&E may not record into the LCPERMA the following costs related to the investigation, remediation, or mitigation of hazardous substances on properties subject to the Land Conservation Commitment: fines or penalties, personal injury damages, or costs of defending personal injury lawsuits related to environmental liabilities or hazardous substances that may be found on these properties. In addition, PG&E may not record into the LCPERMA costs that are otherwise being recovered in rates.

2. **APPLICABILITY:** The LCPERMA shall apply to all customer classes, except for those specifically excluded by the Commission.

3. **REVISION DATE:** Disposition of the balance in the account shall be through the Annual Electric True-Up (AET) advice letter process via the Portfolio Allocation Balancing Account (PABA), its successor, or another proceeding as authorized by the Commission.

4. **LCPERMA RATES:** The LCPERMA does not have a rate component.

5. **ACCOUNTING PROCEDURE:** PG&E shall make the following entries to the LCPERMA:

- a. A monthly debit entry equal to environmental remediation or mitigation costs associated with the encumbrance or disposition of properties under the Land Conservation Plan.
- b. A monthly debit entry equal to interest on the average balance in the LCPERMA at the beginning of the month and the balance at the end of the month, at a rate equal to one-twelfth the interest rate on a three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15, or its successor. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.
- c. A credit entry, if applicable, for recoveries from third parties due to any such PG&E claims relating to hazardous substance remediation or mitigation.
- d. An annual credit entry to transfer the balance to the PABA, or another mechanism as authorized by the Commission, for recovery in rates.

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**ELECTRIC PRELIMINARY STATEMENT PART FR
TAX ACT MEMORANDUM ACCOUNT - ELECTRIC**

Sheet 2

5. ACCOUNTING PROCEDURE (Cont'd):

- c. A debit entry equal to any increases in the electric distribution and generation revenue requirements due to Section 199 manufacturer's tax deductions resulting from bonus depreciation taken, changes in working cash resulting from the Tax Relief Act, the Extended Tax Relief Act, the 2014 Tax Relief Act and the PATH Act, and, any decrease in the tax component of contributions-in-aid-of-construction (CIAC) received due to changes in the tariffed tax component of CIAC to reflect the Tax Relief Act, the Extended Tax Relief Act, the 2014 Tax Relief Act and the PATH Act.
- d. A debit entry to transfer a portion of any net over-collected balance in the TAMA-E into the TAMA-G, if the TAMA-G is under-collected. This entry shall not exceed 10% of the increase in gas distribution and gas transmission revenue requirements resulting from additional utility infrastructure investment as recorded in entry 5.b. of the TAMA-G, and may not exceed the net over-collected balance in the TAMA-E or under-collected balance in the TAMA-G.
- e. A credit entry to transfer a portion of any net over-collected balance in the TAMA-G into the TAMA-E, if the TAMA-E is under-collected. This entry shall not exceed 10% of the increase in electric distribution and electric generation revenue requirements resulting from additional utility infrastructure investment as recorded in entry 5.b. above, and may not exceed the net over-collected balance in the TAMA-G or under-collected balance in the TAMA-E.
- f. A debit entry to transfer all or a portion of the balance in this TAMA-E to any other accounts for future rate adjustment, as may be approved by the CPUC. If, at the end of the memorandum account period, this memorandum account reflects a net revenue requirement increase, the memorandum account shall be terminated without any impact on rates.
- g. A debit entry equal to the interest on the average balance in the account at the beginning of the month and the balance after the above entry at a rate equal to the average interest rate on three month Commercial paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15, or its successor. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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ELECTRIC PRELIMINARY STATEMENT PART FS
NEW SYSTEM GENERATION BALANCING ACCOUNT

Sheet 8

FS. NEW SYSTEM GENERATION BALANCING ACCOUNT (Cont'd.)

5. ACCOUNTING PROCEDURES: (Cont'd.)

e) Interest – the following entry equals the interest applied to the sum of revenues and net capacity costs for each subaccount for the month.

1. A monthly entry equal to interest on the average balance in the sum of the subaccounts at the beginning of the month and the balance in the sum of the subaccounts after the above entries, at a rate equal to one-twelfth of the rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15 or its successor. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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ELECTRIC PRELIMINARY STATEMENT PART FU
ELECTRIC PROGRAM INVESTMENT CHARGE REVENUE
ADJUSTMENT MECHANISM BALANCING ACCOUNT

Sheet 2

FU. Electric Program Investment Charge Revenue Adjustment Mechanism (EPICRAM) (Cont'd.)

5. ACCOUNTING PROCEDURE (Cont'd.):

a. EPICRAM Subaccount (Cont'd.)

- 4) A credit entry to record the after-tax net revenues related to financial benefits of IP that was developed under investor-owned utility contracts with EPIC funds.
- 5) A credit entry to record the after-tax proceeds from the conversion of warrants and the gain-on-sale of IP.
- 6) An entry equal to the interest on the average balance at the beginning of the month and the balance after the above entries 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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b. EPICRAM-NSHP Subaccount

PG&E will make entries to this account at the end of each month as follows, or as appropriate:

- 1) A debit entry equal to one-twelfth of the authorized NSHP revenue requirement (including RF&U) to be administered by the CEC (see corresponding credit entry in electric Preliminary Statement Part FY – Electric Program Investment Charge Balancing Account – EPICBA- CEC)).
- 2) A credit entry equal to the revenue from the EPICRAM-NSHP rate component.
- 3) A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts as approved by the CPUC.
- 4) An entry equal to the interest on the average balance at the beginning of the month and the balance after the above entries 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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**ELECTRIC PRELIMINARY STATEMENT PART FY
ELECTRIC PROGRAM INVESTMENT CHARGE
BALANCING ACCOUNT**

Sheet 1

FY. ELECTRIC PROGRAM INVESTMENT CHARGE BALANCING ACCOUNT (EPICBA)

1. **PURPOSE:** The purpose of the Electric Program Investment Charge Balancing Account (EPICBA) is to track the actual program expenses and remittances to the authorized budgets for EPIC Program budgets, and New Solar Home Partnership (NSHP) Program.
2. **APPLICABILITY:** The EPICBA balance shall apply to all electric customer classes, except for any classes that may be specifically excluded by the CPUC.
3. **REVISION DATE:** The disposition of the balance in this account shall be as authorized by the Commission.
4. **RATES:** The EPICBA does not have a separate rate component.
5. **ACCOUNTING PROCEDURE:** The EPICBA includes three subaccounts:

The EPIC Program Administered by PG&E Subaccount tracks the actual program expenses to the authorized EPIC program budgets pursuant to D.12-05-037, D.20-08-042, and D.21-11-028 through December 31, 2030 or as authorized by the Commission.

The EPIC Program Administered by California Energy Commission (CEC) Subaccount tracks the actual program expenses encumbered and remitted to the CEC and program administration expenses remitted to the CEC to the authorized budget pursuant to D.12-05-037, D.20-08-042, and D.21-11-028 through December 31, 2030 or as authorized by the Commission.

The New Solar Home Partnership (NSHP) Program administered by the CEC Subaccount tracks the actual remittances to the CEC, or to program applicants, to the authorized NSHP Program budgets pursuant to D.16-06-006 encumbered by June 1, 2018 or spent by December 31, 2021.

a. EPIC Program Administered by PG&E Subaccount:

- i. A debit entry equal to the actual EPIC program expenses incurred by PG&E and program oversight reimbursements remitted to the CPUC.
- ii. A credit entry equal to of one-twelfth of the authorized EPIC budget (net of Revenue Fees and Uncollectible (RF&U) accounts expense) administered by PG&E for the current program year (see corresponding debit entry in electric Preliminary Statement Part FU – Electric Program Investment Charge Revenue Adjustment Mechanism (EPICRAM)).
- iii. A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts as approved by the CPUC.
- iv. A debit or credit equal to any amount authorized by the CPUC to be recorded in this subaccount.

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**ELECTRIC PRELIMINARY STATEMENT PART FY
ELECTRIC PROGRAM INVESTMENT CHARGE
BALANCING ACCOUNT**

Sheet 2

FY. ELECTRIC PROGRAM INVESTMENT CHARGE BALANCING ACCOUNT (EPICBA)
(Cont'd.)

5. ACCOUNTING PROCEDURE: (Cont'd.)

a. EPIC Program Administered by PG&E Subaccount (Cont'd):

v. An entry equal to the interest on the average balance at the beginning of the month and the balance after the above entries 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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b. EPIC Program Administered by CEC Subaccount:

- i. A debit entry equal to the actual EPIC program expenses encumbered by the CEC upon remittance to the CEC.
- ii. A debit entry equal to program administration remittances to the CEC.
- iii. A credit entry equal to one twelfth of the authorized EPIC budget (net of RF&U) to be administered by the California Energy Commission under a grant by the CPUC for the current program year.(see corresponding debit entry in electric Preliminary Statement Part FU – Electric Program Investment Charge Revenue Adjustment Mechanism (EPICRAM).
- iv. A debit or credit, as appropriate to record the transfer of amounts to or from other accounts as approved by the CPUC.
- v. A debit or credit equal to any amount authorized by the CPUC to be recorded in this subaccount.
- vi. An entry equal to the interest on the average balance at the beginning of the month and the balance after the above entries 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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ELECTRIC PRELIMINARY STATEMENT PART FY
ELECTRIC PROGRAM INVESTMENT CHARGE
BALANCING ACCOUNT

Sheet 3

FY. ELECTRIC PROGRAM INVESTMENT CHARGE BALANCING ACCOUNT (EPICBA)
(Cont'd.)

5. ACCOUNTING PROCEDURE: (Cont'd.)

c. NSHP Program Administered by the CEC Subaccount:

- i. A debit entry equal to actual remittances to the CEC, up to a maximum remittance of \$56 million.
- ii. A debit entry equal to payments made directly to program applicants and the associated program administrative costs, if applicable, but not to exceed the maximum remittance of \$56 million.¹
- iii. A credit entry equal to one twelfth of the authorized NSHP budget (net of Revenue Fees and Uncollectible (RF&U) accounts expense) to be administered by the CEC (see corresponding debit entry in electric Preliminary Statement Part FU-Electric Program Investment Charge Revenue Adjustment Mechanism Balancing Account – EPICRAM-NSHP).
- iv. A debit or credit as appropriate to record the transfer of amount to or from other accounts as approved by the CPUC.
- v. A debit or credit equal to any amount authorized by the CPUC to be recorded in this subaccount.
- vi. An entry equal to the interest on the average balance at the beginning of the month and the balance after the above entries 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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¹ Per D.16-06-066, OP 10, this accounting entry will be implemented **only** if the CEC does not obtain statutory authority to accept and utilize funds to administer the NSHP Program by January 1, 2017, whereby PG&E will be required to make incentive payments directly to program applicants starting January 1, 2017.



**ELECTRIC PRELIMINARY STATEMENT PART G
CATASTROPHIC EVENT MEMORANDUM ACCOUNT**

Sheet 2

G. CATASTROPHIC EVENT MEMORANDUM ACCOUNT (CEMA) (Cont'd.)

4. ACCOUNTING PROCEDURE: (Cont'd.)

b. (Cont'd.)

- 3) the return on the appropriate allowance for working capital using calculations last adopted by the CPUC for the Electric Department, and the return in G.4.b.2 above; plus
- 4) the return on net cost of removal of facilities required as a result of the disaster and related events, using the rate of return in G.4.b.2 above; less
- 5) the return on the average of beginning and end-of-month accumulated depreciation, and on average accumulated net deferred taxes on income resulting from the normalization of federal tax depreciation, using the rate of return in G.4.b.2 above.

- c. A debit entry equal to federal and state taxes based on income associated with item G.4.b above, calculated at marginal tax rates currently in effect. This will include all applicable statutory adjustments.

For federal and state taxes, this will conform to normalization requirements as applicable. Interest cost will be at the percentage of net investment last adopted by the CPUC with respect to PG&E.

- d. A credit entry to transfer all or a portion of the balance in this CEMA to other adjustment clauses for future rate recovery, as may be approved by the CPUC.

- e. A credit entry equal to one-twelfth (or amortization period approved) of the interim rate relief as authorized by the CPUC in Decision 19-04-039 or future interim rate relief Decisions as authorized by the Commission.

- f. 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 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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Entries in items G.4.a and G.4.b above, shall be made net of the appropriate insurance proceeds. Items G.4.a, G.4.b, and the appropriate determinants of item G.4.c above, in any month, shall be pro-rated to reflect the latest jurisdictional allocation factors.

5. FINANCIAL REPORTING: PG&E may, at its discretion, record the balance in the CEMA as a deferred debit on its balance sheet with entries to the appropriate income statement accounts, as necessary.



**ELECTRIC PRELIMINARY STATEMENT PART GA
GREENHOUSE GAS EXPENSE MEMORANDUM ACCOUNT**

Sheet 1

GA. Greenhouse Gas Expenses Memorandum Account (GHGEMA)

1. **PURPOSE:** The purpose of the Greenhouse Gas Expense Memorandum Account (GHGEMA) is to track authorized and actual expenses incurred to implement, administer, market and educate customers regarding greenhouse gas (GHG) allowance revenues and costs.
2. **APPLICABILITY:** The GHGEMA shall apply to all customer classes, except for those schedules or contracts specifically excluded by the Commission.
3. **REVISION DATE:** Disposition of the balances in this account shall be determined in a proceeding as determined by the Commission, and through the Greenhouse Gas Revenue Balancing Account (GHGRBA).
4. **RATES:** The GHGEMA does not have a rate component.
5. **ACCOUNTING PROCEDURE:** The GHGEMA consists of the following three subaccounts:

MARKETING & PUBLIC RELATIONS SUBACCOUNT: The purpose of this subaccount is to track expenses related to the use of a marketing and public relations firm to assist in customer outreach and education efforts related to greenhouse gas allowance returns to customers up to PG&E's share of the \$500,000 cap.

CUSTOMER OUTREACH SUBACCOUNT: The purpose of this subaccount is to track customer outreach and education expenses related to greenhouse gas allowance returns to customers up to the authorized cap(s). The balance in this subaccount will be rolled over for use in subsequent years.

ADMINISTRATIVE SUBACCOUNT: The purpose of this subaccount is to track administrative expenses incurred for implementing and administering GHG allowance revenue returns to customers. The balance in this subaccount will be rolled over for use in subsequent years.

I. Marketing and Public Relations Subaccount

The following entries shall be made to the subaccount each month, as applicable:

- a) A credit entry equal to the GHG allowance revenue transferred from the GHGRBA authorized to be set aside for marketing and public relations;
- b) A debit entry equal to the marketing and public relations expenses related to communicating greenhouse gas allowance returns to customers incurred, up to the authorized cap;
- c) An entry to record the transfer of amounts to and from other accounts as approved by the Commission, and

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**ELECTRIC PRELIMINARY STATEMENT PART GA
GREENHOUSE GAS EXPENSE MEMORANDUM ACCOUNT**

Sheet 2

5. ACCOUNTING PROCEDURE: (Cont'd.)

I. Marking and Public Relations Subaccount (Cont'd.)

- d) 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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(N)II. Customer Outreach and Education Subaccount

The following entries shall be made to the subaccount each month, as applicable:

- a) A credit entry equal to GHG allowance revenue transferred from the GHGRBA authorized to be set aside for customer outreach and education;
- b) A debit entry equal to the customer outreach and education expenses related to communicating greenhouse gas allowance returns to customers incurred up to the approved cap(s);
- c) An entry to record the transfer of amounts to and from other accounts as approved by the Commission, and
- d) 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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(N)III. Administrative Subaccount

The following entries shall be made to the subaccount each month, as applicable:

- a) A credit entry equal to GHG allowance revenue transferred from the GHGRBA authorized to be set aside for implementing and administering the distribution of GHG revenues to customers;
- b) A debit entry equal to the administrative expenses incurred for implementing and administering GHG allowance revenue returns to customers;

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60833-E

**ELECTRIC PRELIMINARY STATEMENT PART GA
GREENHOUSE GAS EXPENSE MEMORANDUM ACCOUNT**

Sheet 3

5. ACCOUNTING PROCEDURE: (Cont'd.)

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III. Administrative Subaccount (Cont'd.)

- c) An entry to record the transfer of amounts to and from other accounts as approved by the Commission, and
- d) 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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January 1, 2026



ELECTRIC PRELIMINARY STATEMENT PART GB
GREENHOUSE GAS REVENUE BALANCING ACCOUNT (GHGRBA)

Sheet 2

GB. GREENHOUSE GAS REVENUE BALANCING ACCOUNT (GHGRBA) (Cont'd.)

5. ACCOUNTING PROCEDURE: The GHGRBA includes two subaccounts: (Cont'd.)

a. GHG Revenue Subaccount (Cont'd.)

PG&E shall maintain the GHGRBA by making entries to this account at the end of each month as follows, as appropriate:

- 1) A credit entry equal to the GHG revenues generated from the auction of consigned GHG allowances;
- 2) A debit entry equal to GHG revenue approved to be set aside for marketing and public relations, which is transferred to the Marketing and Public Relations Subaccount in the Greenhouse Gas Expense Memorandum Account (GHGEMA);
- 3) A debit entry equal to the GHG revenue approved to be set aside for customer outreach and education, which is transferred to the Customer Outreach and Education Subaccount in the GHGEMA;
- 4) A debit entry equal to the GHG revenue approved to be set aside for administrative activities, which is transferred to the Administrative Subaccount in the GHGEMA;
- 5) A debit entry equal to the GHG revenue approved to be set aside and transferred to the Disadvantaged Communities Green Tariff Subaccount, the Community Solar Green Tariff Subaccount, the Disadvantaged Communities Single-Family Solar Homes Subaccount within the Public Policy Charge Balancing Account and the Solar On Multifamily Affordable Housing Balancing Account, for funding of approved programs.
- 6) A debit entry equal to the portion of GHG allowance revenues returned to customers, net of an allowance for Revenue Fees and Uncollectible (RF&U) accounts expense.
- 7) A debit entry equal to the amount paid to the California Air Resources Board (CARB) or any other authority as ordered by the Commission;
- 8) A debit or credit entry to transfer amounts to and from other accounts upon approval by the Commission and,
- 9) 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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ELECTRIC PRELIMINARY STATEMENT PART GB
GREENHOUSE GAS REVENUE BALANCING ACCOUNT (GHGRBA)

Sheet 3

GB. GREENHOUSE GAS REVENUE BALANCING ACCOUNT (GHGRBA) (Cont'd.)

5. ACCOUNTING PROCEDURE: The GHGRBA includes two subaccounts: (Cont'd.)

b. LCFS Revenue Subaccount

PG&E shall maintain the LCFS Revenue Subaccount by making entries to this account as follows, as appropriate:

- 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;
- 3) A debit entry equal to the portion of LCFS revenues returned to customers, less 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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ELECTRIC PRELIMINARY STATEMENT PART GE Sheet 1
STATEWIDE MARKETING, EDUCATION AND OUTREACH EXPENDITURE BALANCING ACCOUNT

GE. STATEWIDE MARKETING, EDUCATION AND OUTREACH BALANCING ACCOUNT – ELECTRIC (SWMEOBA-E)

1. **PURPOSE:** The purpose of the electric Statewide Marketing, Education and Outreach Balancing Account (SWMEOBA-E) is to track the difference between the actual recorded statewide ME&O expenses, either administered by PG&E or other entities (e.g., a third party implementer), as authorized by the CPUC. Tracking of local marketing expenses for demand-side management activities (Energy Efficiency, Demand Response, Distributed Generation, Energy Savings Assistance Program, etc.) will remain in the appropriate electric expenditure balancing accounts. The purpose of the SWMEOBA-E is also to track the difference between the actual recorded Flex Alert expenses and the adopted Flex Alert budget.
2. **APPLICABILITY:** The SWMEOBA-E balance shall apply to all electric customer classes, except those specifically excluded by the CPUC.
3. **RATES:** The SWMEOBA-E does not have a rate component.
4. **REVISION DATE:** The disposition of the balance in this account shall be as authorized by the CPUC.
5. **ACCOUNTING PROCEDURE:** The SWMEOBA-E consists of the following subaccounts:

The Statewide Marketing, Education, and Outreach (Statewide ME&O) Subaccount: The SWMEO Subaccount is a one-way balancing account that tracks the annual adopted SWMEO budget compared to the actual expenses incurred for the program.

The Flex Alert Subaccount: The Flex Alert Subaccount is a one-way balancing account that tracks the annual adopted Flex Alert budget compared to the actual expenses incurred for the program.

A. Statewide Marketing, Education, and Outreach Subaccount

The following entries will be made at the end of each month, or as applicable:

- a. A debit entry equal to the electric portion of the authorized statewide ME&O program expenses.
- b. A credit entry equal to one-twelfth of the electric portion of the authorized annual statewide ME&O funding.
- c. A debit or credit entry equal to any amounts authorized by the CPUC to be recorded in this account.
- d. A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts as approved by the CPUC.
- e. An entry equal to interest on the average balance at the beginning of the month and the balance after the above entries 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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ELECTRIC PRELIMINARY STATEMENT PART GE Sheet 2
STATEWIDE MARKETING, EDUCATION AND OUTREACH EXPENDITURE BALANCING ACCOUNT

GE. STATEWIDE MARKETING, EDUCATION AND OUTREACH BALANCING ACCOUNT – ELECTRIC
(SWMEOBA-E) (Cont'd.)

B. Flex Alert Subaccount

The following entries will be made at the end of each month, or as applicable:

- a. A debit entry equal to the authorized Flex Alert program expenses.
- b. A credit entry equal to one-twelfth of the authorized annual Flex Alert funding.
- c. A debit or credit entry equal to any amounts authorized by the CPUC to be recorded in this account.
- d. A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts as approved by the CPUC.
- e. An entry equal to interest on the average balance at the beginning of the month and the balance after the above entries 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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ELECTRIC PRELIMINARY STATEMENT PART GH
MOBILE HOME PARK BALANCING ACCOUNT - ELECTRIC

Sheet 2

GH. MOBILE HOME PARK BALANCING ACCOUNT - ELECTRIC (MHPBA-E) (Cont'd.)

5. ACCOUNTING PROCEDURE: PG&E shall maintain the MHPBA-E by making entries to this account at the end of each month as follows: (Cont'd.)

- e) 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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**ELECTRIC PRELIMINARY STATEMENT PART GJ
MAJOR EMERGENCY BALANCING ACCOUNT (MEBA)**

Sheet 1

GJ. Major Emergency Balancing Account (MEBA)

1. **PURPOSE:** The purpose of the MEBA is to recover actual expenses and capital revenue requirements resulting from responding to major emergencies and catastrophic events not eligible for recovery through the Catastrophic Event Memorandum Account (CEMA). In some cases, costs relating to major emergencies that are found by the Commission not to be eligible for recovery through the CEMA process may be recoverable through the MEBA. The MEBA is a two-way balancing account that records the difference between actual and adopted expenses and capital revenue requirements.
2. **APPLICABILITY:** The MEBA shall apply to all customer classes, except for those schedules or contracts specifically excluded by the Commission.
3. **REVISION DATE:** Disposition of the balances in this account shall be through the Annual Electric True-up advice filing through the Distribution Revenue Adjustment Mechanism (DRAM), or as otherwise authorized by the Commission.
4. **RATES:** The MEBA does not have a rate component.
5. **ACCOUNTING PROCEDURE:** PG&E shall maintain the MEBA by making entries to this account at the end of each month as follows:
 - a) A credit entry equal to one-twelfth of the adopted annual revenue requirements, excluding the allowance for Revenue Fees and Uncollectible (RF&U) accounts expense.
 - b) A debit entry equal to actual expenses incurred;
 - c) A debit entry equal to the capital-related revenue requirement, excluding Revenue Fees and Uncollectible (RF&U) accounts expense, related to the actual capital costs incurred. Capital-related revenue requirements include depreciation expense, the return on investment, federal and state income taxes, and property taxes associated with the costs
 - d) A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts as approved by the Commission, and
 - e) 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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ELECTRIC PRELIMINARY STATEMENT PART GL
HYDRO LICENSING BALANCING ACCOUNT (HLBA)

Sheet 2

GL. Hydro Licensing Balancing Account (HLBA) (Cont'd)

5. ACCOUNTING PROCEDURE (Cont'd):

- b) A debit entry equal to actual expenses, including but not limited to, renewing, amending, surrendering licenses, decommissioning, compliance requirements, FERC and DSOD regulatory fees, costs associated with the Crane Valley Recreation Settlement Agreement, and dam spillway inspection and repair activities;
- c) A debit entry equal to license surrender related revenue requirement, including amortization expense, return on investment and federal and state income taxes associated with the unamortized license surrender balance;
- d) A debit entry equal to the capital-related revenue requirement, related to the actual capital costs incurred. Capital-related revenue requirements include depreciation expense, the return on investment, federal and state income taxes, and property taxes associated with the costs;
- e) A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts as approved by the Commission; and,
- f) 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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REASONABLENESS REVIEW SUBACCOUNT:

- a) A debit entry equal to actual expenses, including but not limited to, renewing, amending, surrendering licenses, decommissioning, compliance requirements, FERC and DSOD regulatory fees, costs associated with the Crane Valley Recreation Settlement Agreement, implementing and complying with new license conditions or requirements, costs to implement settlement agreements, and dam spillway inspection and repair activities;
- b) A debit or credit entry equal to license surrender related revenue requirement, including amortization expense, return on investment and federal and state income taxes associated with the unamortized license surrender balance;
- c) A debit or credit entry equal to the capital-related revenue requirement, related to the actual capital costs incurred. Capital-related revenue requirements include depreciation expense, the return on investment, federal and state income taxes, and property taxes associated with the costs;
- d) 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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ELECTRIC PRELIMINARY STATEMENT PART GL
HYDRO LICENSING BALANCING ACCOUNT (HLBA)

Sheet 3

GL. Hydro Licensing Balancing Account (HLBA) (Cont'd)

REASONABLENESS REVIEW SUBACCOUNT (Cont'd.):

- e) 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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Vice President
Regulatory Proceedings and RatesSubmitted January 20, 2026
Effective January 1, 2026
Resolution



**ELECTRIC PRELIMINARY STATEMENT PART GM
NUCLEAR REGULATORY COMMISSION
RULEMAKING BALANCING ACCOUNT (NRCRBA)**

Sheet 1

GM. Nuclear Regulatory Commission Rulemaking Balancing Account (NRCRBA)

1. **PURPOSE:** The purpose of the Nuclear Regulatory Commission (NRC) Rulemaking Balancing Account is to recover actual expenses for complying with existing, emerging or evolving NRC regulations, rulemakings, orders, bulletins and/or generic letters, and the Code of Federal Regulation 10-50-54F – Conditions of Licenses at Diablo Canyon. Specifically, the NRCRBA tracks and adjusts for the difference in expenses based on actual versus adopted costs.
2. **APPLICABILITY:** The NRCRBA shall apply to all customer classes, except for those schedules or contracts specifically excluded by the Commission.
3. **REVISION DATE:** Disposition of the balances in this account shall be through the next General Rate Case (GRC), or as otherwise authorized by the Commission, through the Portfolio Allocation Balancing Account (PABA).
4. **RATES:** The NRCRBA does not have a rate component.
5. **ACCOUNTING PROCEDURE:** PG&E shall maintain the NRCRBA by making entries to this account at the end of each month as follows:
 - a) A credit entry equal to one-twelfth of the adopted annual revenue requirements, excluding an allowance for Revenue Fees and Uncollectible (RF&U) accounts expense.
 - b) A debit entry equal to actual expenses incurred;
 - c) A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts as approved by the Commission, and
 - d) 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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**ELECTRIC PRELIMINARY STATEMENT PART GP
GREEN TARIFF SHARED RENEWABLES
MEMORANDUM ACCOUNT (GTSRMA)**

Sheet 2

GP. Green Tariff Shared Renewables Memorandum Account (GTSRMA) (Cont'd.)

5. ACCOUNTING PROCEDURE: (Cont'd.)

- 2) Debit entries equal to the recorded incremental expenses incurred for all incremental administrative activities PG&E is required to undertake to implement the Commission-adopted Green Tariff and Enhanced Community Renewables programs. Recorded expenses shall include labor and labor overhead loadings, material and contract costs, excluding the allowance for RF&U expense.

These recorded costs may include up-front implementation and on-going costs, related, but not limited, to:

- i. Administrative costs: I.T.-related system modifications (website and billing enhancements, on-line program enrollment capabilities including PG&E.COM modifications); Customer Communications Center training and job aids; Program Management, and Enrollment processing.

- 3) The Interest Rate shall be one-twelfth of the Federal Reserve three-month Commercial Paper Rate – Non-Financial, from Federal Reserve Statistical Release H.15 (expressed as an annual rate). If in any month a non-financial Rate is not published, PG&E shall use the Federal Reserve three-month Commercial Paper Rate – Financial. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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All recorded, incremental labor costs shall include provisions for overhead loadings on direct labor dollars to account for items such as benefits, results sharing and payroll taxes. The overhead loading factors shall be based on authorized GRC loading factor rates.

B. Green Tariff Marketing Costs Subaccount:

- 1) A credit entry equal to the Green Tariff Marketing Charge recorded revenues, excluding the allowance for RF&U expense.
- 2) Debit entries equal to the recorded incremental expenses incurred for all incremental marketing activities PG&E is required to undertake to implement the Commission-adopted Green Tariff program. Recorded expenses shall include labor and labor overhead loadings, material and contract costs, excluding the allowance for RF&U expense.

These recorded costs may include up-front implementation and on-going costs, related, but not limited, to:

- i. Marketing costs: Broad-based marketing (digital advertisements, flyers, and customer engagement communications); Target Marketing (direct mail, email marketing, and market research); and On-line Portal development.

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**ELECTRIC PRELIMINARY STATEMENT PART GP
GREEN TARIFF SHARED RENEWABLES
MEMORANDUM ACCOUNT (GTSRMA)**

Sheet 3

GP. Green Tariff Shared Renewables Memorandum Account (GTSRMA) (Cont'd.)

5. ACCOUNTING PROCEDURE: (Cont'd.)

B. Green Tariff Marketing Costs Subaccount: (Cont'd.)

- 3) The Interest Rate shall be one-twelfth of the Federal Reserve three-month Commercial Paper Rate – Non-Financial, from Federal Reserve Statistical Release H.15 (expressed as an annual rate). If in any month a non-financial Rate is not published, PG&E shall use the Federal Reserve three-month Commercial Paper Rate – Financial. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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All recorded, incremental labor costs shall include provisions for overhead loadings on direct labor dollars to account for items such as benefits, results sharing and payroll taxes. The overhead loading factors shall be based on authorized GRC loading factor rates.

C. Enhanced Community Renewables Marketing Costs Subaccount:

- 1) A credit entry equal to the Enhanced Community Renewables Marketing Charge recorded revenues, excluding the allowance for RF&U expense.
- 2) Debit entries equal to the recorded incremental expenses incurred for all incremental marketing activities PG&E is required to undertake to implement the Commission-adopted Enhanced Community Renewables program. Recorded expenses shall include labor and labor overhead loadings, material and contract costs, excluding the allowance for RF&U expense.

These recorded costs may include up-front implementation and on-going costs, related, but not limited, to:

- i. Marketing costs: Broad-based marketing (digital advertisements, flyers, and customer engagement communications); Target Marketing (direct mail, email marketing, and market research); and On-line Portal development.
- 3) The Interest Rate shall be one-twelfth of the Federal Reserve three-month Commercial Paper Rate – Non-Financial, from Federal Reserve Statistical Release H.15 (expressed as an annual rate). If in any month a non-financial Rate is not published, PG&E shall use the Federal Reserve three-month Commercial Paper Rate – Financial. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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ELECTRIC PRELIMINARY STATEMENT PART GP
GREEN TARIFF SHARED RENEWABLES
MEMORANDUM ACCOUNT (GTSRMA)

Sheet 4

GP. Green Tariff Shared Renewables Memorandum Account (GTSRMA) (Cont'd.)

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5. ACCOUNTING PROCEDURE: (Cont'd.)

C. Enhanced Community Renewables Marketing Costs Subaccount (Cont'd.):

All recorded, incremental labor costs shall include provisions for overhead loadings on direct labor dollars to account for items such as benefits, results sharing and payroll taxes. The overhead loading factors shall be based on authorized GRC loading factor rates.

6. REVIEW PROCEDURES: Pursuant to D.15-01-051, reasonableness of amounts recorded in the GTSRMA shall be determined in PG&E's annual ERRR Review proceedings.

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Decision

Issued by
Shilpa Ramaiya
Vice President
Regulatory Proceedings and Rates

Submitted
Effective
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January 20, 2026
January 1, 2026



ELECTRIC PRELIMINARY STATEMENT PART GQ Sheet 2
ENERGY EFFICIENCY FINANCING BALANCING ACCOUNT - ELECTRIC (EEFBA-E)

5. ACCOUNTING PROCEDURES: The EEFBA-E consists of two subaccounts.

The "On-Bill Financing Balancing Account" (OBFBA-E) purpose is to record the electric portion of the authorized revolving loan pool net of amounts written-off by PG&E due to default, and to track loan amounts and loan repayment activities under PG&E's OBF pursuant to D.09-09-047, and subsequent Commission decisions.

The "Credit Enhancement Balancing Account" (CEBA-E) purpose is to record the electric portion of ratepayer funded CEs for EE financing programs implemented in compliance with D.12-11-015, D.13-09-044 and subsequent Commission decisions; to track the transfer of CEs from this subaccount directly or through an intermediary, to secure loans made to customers in case of default; and record costs and incremental funding associated with continued support of the financing programs and administration cost in compliance with D.21-08-006.

a. On-Bill Financing Balancing Account (OBFBA-E) subaccount

The following entries shall be made to the subaccount, each month or as applicable:

1. A credit entry equal to the electric portion of the initial authorized revolving loan amount, and any subsequent amount authorized by the Commission (see corresponding debit entry in electric Preliminary Statement Part DI Electric Procurement Energy Efficiency Balancing Account (PEEBA). The electric portion of OBF program expenses are recorded in the PEEBA);
2. A debit entry equal to the electric portion of the amount loaned to customers;
3. A credit entry equal to the electric portion of loan repayments;
4. A debit entry equal to the electric portion of any OBF loans written off due to defaults (see corresponding credit entry 5. below);
5. A credit entry equal to any OBF loan defaults, as an offsetting entry to entry 4. above for tracking purposes only (the debit entry to record the electric portion of default expense is in the PEEBA);
6. A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts as approved by the CPUC; and
7. 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 above entries are made, 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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ELECTRIC PRELIMINARY STATEMENT PART GQ Sheet 3
ENERGY EFFICIENCY FINANCING BALANCING ACCOUNT - ELECTRIC (EEFBA-E)

5. ACCOUNTING PROCEDURES (Cont'd.)

b. Credit Enhancements Balancing Account (CEBA-E) subaccount

The following entries shall be made to the subaccount, each month or as applicable:

1. A credit entry equal to the electric portion of the initial amount authorized for credit enhancement, and any subsequent credit enhancement amount authorized by the Commission (see corresponding debit entry in electric Preliminary Statement Part DI – PEEBA for transfer occurred before July 1, 2022. The electric portion of financing pilot program expenses are recorded in the PEEBA before July 1, 2022);
2. A debit entry equal to the electric portion of CEs transferred to the California Hub for EE Financing (CHEEF), or other entity designated to administer CEs, to secure loans made in accordance with applicable agreements;
3. A credit entry equal to the electric portion of CEs, including interest earned on funds held by the CHEEF, or other entity designated to administer CEs, that are returned to secure future loans in accordance with applicable agreements;
4. A debit entry equal to the electric portion of actual CE program expenses beginning July 1, 2022;
5. A credit entry equal to one-twelfth of the electric portion of authorized CE funding for the current program year beginning July 1, 2022 (see corresponding debit entry in electric Preliminary Statement Parts EF - Procurement Energy Efficiency Revenue Adjustment Mechanism (PEERAM));
6. A debit entry equal to the electric portion of any amount disbursed to a financial institution by the CHEEF, or other entity designated to administer CEs, as a result of any claims made due to loan defaults, net of recoveries, or other event that reduces the amount of CEs available for future loans, in accordance with provisions of the CA Code of Regulations and applicable agreements (see corresponding credit entry 7. below);
7. A credit entry as an offsetting entry to entry 6. above for tracking purposes only (the debit entry to record the electric portion of default expense is in the PEEBA);
8. A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts as approved by the CPUC; and
9. 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 above entries are made, 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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(N)



ELECTRIC PRELIMINARY STATEMENT PART GR Sheet 2
GREEN TARIFF SHARED RENEWABLES BALANCING ACCOUNT (GTSRBA)

GR. Green Tariff Shared Renewables Balancing Account (GTSRBA) (Cont'd.)

5. ACCOUNTING PROCEDURE: (Cont'd.)

A. GT Subaccount

- 4) A debit or credit entry equal to costs associated with renewable generation resources procured to serve customers participating in the GTSR Program and taking service under schedule E-GT.
- 5) A debit or credit entry to reflect the Program Charge and PCIA expenses associated with the GTSR Program, excluding marketing and administrative expenses, multiplied by the kWh delivered under the program to the E-GT customers for the month.
- 6) 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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Entries 7) and 8) below shall be made annually as data becomes available to true-up expense entries for the interim pool of resources and components of the Program Charge and/or to transfer GTSR Program Solar generation expenses to ERRA associated with the backstop provisions of Pub. Utilities Code §2833(s):

- 7) A debit or credit entry associated with the interim pool of renewable resources equal to the difference between the Solar Charge rate associated with these resources, and the actual weighted average solar cost for the interim pool of renewable resources, multiplied by the kWh delivered under the program to E-GT customers.
- 8) A debit or credit entry associated with two components of the Program Charge – California Independent System Operator (CAISO) Grid Management Charges (GMC) and Western Renewable Energy Generation Information System (WREGIS) expenses – equal to the difference between the forecasted rate per kWh for these components and the actual rate per kWh for these components, if applicable, multiplied by the kWh delivered under the program to the E-GT customers.

(Continued)



**ELECTRIC PRELIMINARY STATEMENT PART GU
Z-FACTOR MEMORANDUM ACCOUNT**

Sheet 1

GU. Z-Factor Memorandum Account (ZFMA-E)

1. **PURPOSE:** The purpose of the Z-Factor Memorandum Account (ZFMA-E) is to track costs associated with events that are potential "Z-Factors." Z-Factors are exogenous and unforeseen events largely beyond PG&E's control that have a material impact on PG&E's costs (See D. 14-08-032, OP 41.) Each Z-Factor event is subject to a \$10 million deductible.
2. **APPLICABILITY:** The ZFMA shall apply to all customer classes, except for those specifically excluded by the Commission.
3. **REVISION DATES:** Disposition of the balance in this account will be determined in an application or any other proceeding as authorized by the CPUC.
4. **RATES:** The ZFMA does not have a separate rate component.
5. **ACCOUNTING PROCEDURE:** The following entries, net of an allowance for Revenue Fees and Uncollectible (RF&U) accounts expense, will be made each month, as applicable:
 - a. A debit entry equal to the actual Z-Factor costs related to the corresponding event incurred for the current month.
 - b. An entry to transfer amounts to or from other accounts as authorized by the Commission.
 - c. An entry equal to the 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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ELECTRIC PRELIMINARY STATEMENT PART GV Sheet 1
DISTRIBUTION INTERCONNECTION MEMORANDUM ACCOUNT (DIMA)

GV. Distribution Interconnection Memorandum Account (DIMA)

1. **PURPOSE:** The purpose of the DIMA is to track the revenue requirement associated with actual interconnection costs that fall above or below the 25% Cost Envelope pilot, described in Decision (D.) 16-06-052. The Cost Envelope shall be based upon the cost estimate provided to the developer in the Generator Interconnection Agreement (GIA). The Cost Envelope caps the developer's responsibility at 25% above or below the GIA for costs subject to the Cost Envelope estimate.
2. **APPLICABILITY:** The DIMA will be recovered from all electric customer classes, except those specifically excluded by the California Public Utilities Commission (CPUC or Commission).
3. **REVISION DATE:** Disposition of the balance in this account will be addressed in PG&E's next General Rate Case, other separate proceeding, or as otherwise authorized by the Commission, subject to review and audit by the Commission.
4. **RATES:** The DIMA does not have a rate component.
5. **ACCOUNTING PROCEDURE:** Upon completion of each interconnection project, following the Permission to Operate letter, PG&E shall make the following monthly entries, as applicable, to the DIMA to record the revenue requirement associated with interconnection project costs that fall 25% above or below the GIA estimate, as follows:
 - a. A debit or credit entry equal to the amounts recorded in PG&E's Operations and Maintenance, and Administrative and General Expense Accounts that were incurred as a result of the actual cost of facilities and system upgrades incurred to implement each cost envelope project compared to the amounts included in the GIA estimate;
 - b. A debit or credit entry equal to the capital revenue requirements based on incurred capital costs above or below the 25% cost envelope. Capital-related revenue requirements include depreciation expense, return on investment, federal and state income taxes and property taxes associated with the costs of installed equipment;
 - c. A debit or credit entry as appropriate to record the transfer of amounts to other accounts as approved by the Commission, plus the allowance for Revenue Fees and Uncollectible (RF&U) accounts expense;
 - d. An entry as appropriate, each month, 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 Statistical Release, H.15 or its successor. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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ELECTRIC PRELIMINARY STATEMENT PART GZ Sheet 2
DISTRIBUTED ENERGY RESOURCES DISTRIBUTION DEFERRAL ACCOUNT

5. ACCOUNTING PROCEDURE: (Cont'd.)

Distribution Investment Deferral Framework (DIDF) Projects:

The "Distribution Investment Deferral Framework Contract Payment Sub-Account" records and tracks the costs of payments to distributed energy resources providers for the Distribution Investment Deferral Framework projects. These costs are pre-approved for recording and recovery in PG&E's next General Rate Case filing. The annual distributed energy resources provider payments, having been pre-approved, will be recovered over the lifespan of the contracts.

The "Distribution Investment Deferral Framework Administrative Cost Memorandum Sub-Account" records and tracks incremental administrative costs for the Distribution Investment Deferral Framework projects. Disposition of the balance in this subaccount will be determined in the next General Rate Case or another proceeding as approved by the Commission.

a. Integrated Distribution Energy Resources Contract Payment Sub-Account: The following entries will be made to this subaccount at the end of each month, as applicable:

- 1) A debit entry equal to the contract payment costs;
- 2) A credit entry to transfer the balance to other accounts for recovery in rates, upon approval by the Commission; and
- 3) A debit entry equal to the interest on the average balance in the account at the beginning of the month and the balance after the above entry at a rate equal to the average interest rate on three month Commercial paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15, or its successor. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

(N)
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(N)

b. Integrated Distribution Energy Resources Administrative Cost Memorandum Sub-Account: The following entries will be made to this subaccount at the end of each month, as applicable:

- 1) A debit entry equal to the incremental administrative costs;
- 2) A credit entry to transfer the balance to other accounts for recovery in rates, upon approval by the Commission; and

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(L)

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Oakland, California

ELECTRIC PRELIMINARY STATEMENT PART GZ Sheet 3
DISTRIBUTED ENERGY RESOURCES DISTRIBUTION DEFERRAL ACCOUNT**5. ACCOUNTING PROCEDURE: (Cont'd.)**

- b. Integrated Distribution Energy Resources Administrative Cost Memorandum Sub-Account: The following entries will be made to this subaccount at the end of each month, as applicable (Cont'd.): (L)
- 3) A debit entry equal to the interest on the average balance in the account at the beginning of the month and the balance after the above entry at a rate equal to the average interest rate on three month Commercial paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15, or its successor. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts. (L)
(N)
- c. Integrated Distribution Energy Resources Incentive Sub-Account: The following entries will be made to this subaccount at the end of each month, as applicable:
- 1) A debit entry equal to 4 percent pre-tax of the annual payments for the distributed energy resources;
- 2) A credit entry to transfer the balance to other accounts for recovery in rates, upon approval by the Commission; and
- 3) A debit entry equal to the interest on the average balance in the account at the beginning of the month and the balance after the above entry at a rate equal to the average interest rate on three month Commercial paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15, or its successor. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts. (N)
(N)
- d. Distribution Investment Deferral Framework Contract Payment Sub-Account: The following entries will be made to this subaccount at the end of each month, as applicable:
- 1) A debit entry equal to the contract payment costs;
- 2) A credit entry to transfer the balance to other accounts for recovery in rates, upon approval by the Commission; and
- 3) A debit entry equal to the interest on the average balance in the account at the beginning of the month and the balance after the above entry at a rate equal to the average interest rate on three month Commercial paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15, or its successor. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts. (N)
(L)
(L)

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ELECTRIC PRELIMINARY STATEMENT PART GZ Sheet 4
DISTRIBUTED ENERGY RESOURCES DISTRIBUTION DEFERRAL ACCOUNT

5. ACCOUNTING PROCEDURE: (Cont'd.)

- e. Distribution Investment Deferral Framework Administrative Cost Memorandum Sub-Account: (L)
The following entries will be made to this subaccount at the end of each month, as applicable:
- 1) A debit entry equal to the incremental administrative and contingency costs;
 - 2) A credit entry to transfer the balance to other accounts for recovery in rates, upon approval by the Commission; and
 - 3) A debit entry equal to the interest on the average balance in the account at the beginning of the month and the balance after the above entry at a rate equal to the average interest rate on three month Commercial paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15, or its successor. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts. (L)
(N)
(N)

(Continued)

Advice 7818-E
DecisionIssued by
Shilpa Ramaiya
Vice President
Regulatory Proceedings and RatesSubmitted January 20, 2026
Effective January 1, 2026
Resolution



**ELECTRIC PRELIMINARY STATEMENT PART H
INTEREST**

Sheet 1

H. INTEREST:

No interest will be paid by the Utility unless it is specifically provided for in the tariff schedules, or ordered by the Public Utilities Commission, except as otherwise provided by Federal Public Law 97-177.

Unless otherwise defined or excluded, interest is calculated monthly on the average balance in electric balancing and memorandum accounts (see the electric preliminary statement tariff schedules), at a rate equal to one-twelfth of the interest rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15 or its successor, or as otherwise authorized by the Commission. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment over the Commercial Paper Rate as authorized by the Commission.

(N)

YIELD SPREAD ADJUSTMENT – The amount above the commercial paper rate authorized by the Commission. The currently authorized yield spread adjustment is 125 basis points, or 1.25 percent.

(N)



ELECTRIC PRELIMINARY STATEMENT PART HA
AVOIDED COST CALCULATOR MEMORANDUM ACCOUNT

Sheet 1

HA. Avoided Cost Calculator Update Memorandum Account (ACCUMA)

1. **PURPOSE:** The purpose of the ACCUMA is to track and record PG&E's portion of costs reimbursed to the Commission or their contractor for updating the Avoided Cost Calculator and providing technical assistance or research for the purpose of advancing future refinement of cost-effectiveness methods. Amounts paid by PG&E may not exceed PG&E's portion of the adopted funding of \$500,000 per year for three years beginning with fiscal year 2016-17, and \$100,000 per year thereafter beginning in fiscal year 2019-20 on a going forward basis until or unless the Commission determines that updates to the Avoided Cost Calculator are no longer needed. Decision 23-11-087 authorized an increase in annual funding from \$100,000 per year to \$350,000 per year beginning for the 2024 ACC update process and annually thereafter. Decision 25-11-005 authorized an additional increase in statewide annual funding from \$350,000 to \$1,200,000 effective upon issuance of the decision on November 20, 2025. The ACCUMA also tracks PG&E's portion of \$1.5 million in ratepayer funds to reimburse the Commission to hire a consultant to study avoided transmission and distribution costs as authorized by Decision 24-04-010. Any unspent funds shall be accumulated and carried over for use in future ACC updates. The funds reimbursed by the utilities will be based on their current allocation, as determined by the current Decision authorizing Energy Efficiency Portfolios and Business Plans in A.22-02-005.
2. **APPLICABILITY:** The ACCUMA applies to all customer classes, except for those specifically excluded by the Commission.
3. **REVISION DATE:** Disposition of the balance in this account will be through distribution rates as approved by the Commission in either PG&E's General Rate Cases or through another application.
4. **RATES:** The ACCUMA does not have a rate component.
5. **ACCOUNTING PROCEDURE:** The following entries will be made to this account at the end of each month, as applicable:
 - a. A debit entry equal to the actual reimbursed expenses;
 - b. A credit entry to transfer the balance to other accounts for recovery in rates, upon approval by the Commission; and
 - c. A debit entry equal to the interest on the average balance in the account at the beginning of the month and the balance after the above entry at a rate equal to the average interest rate on three month Commercial paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15, or its successor. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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**ELECTRIC PRELIMINARY STATEMENT PART HC
RULE 20 BALANCING ACCOUNT**

Sheet 1

HC. Rule 20 Balancing Account (RBA)

1. **PURPOSE:** The purpose of the RBA is to record the difference between the Rule 20 program revenue requirement adopted in PG&E's General Rate Case (GRC) proceeding and PG&E's actual expenses and capital revenue requirements required to complete overhead to underground conversion projects consistent with the Rule 20 program. The RBA will also record the expense costs associated with the Rule 20 audit ordered in Ordering Paragraph 9 of Decision 17-05-013. The RBA is a one-way balancing account.
2. **APPLICABILITY:** The RBA applies to all customer classes, except for those specifically excluded by the Commission.
3. **REVISION DATE:** Overcollected balances in the account will remain available to fund future Rule 20 projects. Disposition of the balances in this account will be determined in the next GRC, or as otherwise authorized by the Commission, through the Distribution Revenue Adjustment Mechanism (DRAM).
4. **RATES:** The current RBA does not have a rate component.
5. **ACCOUNTING PROCEDURE:** PG&E will maintain the RBA by making entries to this account at the end of each month, as applicable:

5.1 Rule 20A Sub-account:

- a. A credit entry equal to one-twelfth of the adopted annual revenue requirements, excluding the allowance for Revenue Fees and Uncollectible (RF&U);
- b. A debit entry equal to the capital revenue requirement based on incurred capital costs, excluding RF&U. Capital-related revenue requirements include depreciation expense, return on investment, federal and state income taxes, and property taxes associated with the costs of installed equipment;
- c. A debit entry equal to recorded program expenses incurred, including cancelled project expenses;
- d. A debit entry equal to recorded audit expenses;
- e. A debit entry equal to recorded expenses for development of the Rule 20 Guidebook;
- f. A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts as approved by the Commission; and
- g. A debit or credit entry equal to the interest on the average balance in the account at the beginning of the month and the balance after the above entry at a rate equal to the average interest rate on three month Commercial paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15, or its successor. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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**ELECTRIC PRELIMINARY STATEMENT PART HC
RULE 20 BALANCING ACCOUNT**

Sheet 2

5. ACCOUNTING PROCEDURE: (Cont'd)

5.2 Rule 20B Sub-account:

Beginning January 1, 2023:

- a. A credit entry equal to one-twelfth of the adopted annual revenue requirements, excluding the allowance for Revenue Fees and Uncollectible (RF&U);
- b. A debit entry equal to the capital revenue requirement based on incurred capital costs, excluding RF&U. Capital-related revenue requirements include depreciation expense, return on investment, federal and state income taxes, and property taxes associated with the costs of installed equipment;
- c. A debit entry equal to recorded program expenses incurred, including cancelled project expenses;
- d. A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts as approved by the Commission; and
- e. A debit or credit entry equal to the interest on the average balance in the account at the beginning of the month and the balance after the above entry at a rate equal to the average interest rate on three month Commercial paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15, or its successor. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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5.2 Rule 20C Sub-account:

Beginning January 1, 2023:

- a. A credit entry equal to one-twelfth of the adopted annual revenue requirements, excluding the allowance for Revenue Fees and Uncollectible (RF&U);
- b. A debit entry equal to the capital revenue requirement based on incurred capital costs, excluding RF&U. Capital-related revenue requirements include depreciation expense, return on investment, federal and state income taxes, and property taxes associated with the costs of installed equipment;
- c. A debit entry equal to recorded program expenses incurred, including cancelled project expenses;
- d. 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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**Pacific Gas and
Electric Company®**

Oakland, California

Original

Cal. P.U.C. Sheet No.

60858-E

**ELECTRIC PRELIMINARY STATEMENT PART HC
RULE 20 BALANCING ACCOUNT**

Sheet 3

5. ACCOUNTING PROCEDURE: (Cont'd)

(L)

5.2 Rule 20C Sub-account (Cont'd.):

- e. A debit or credit entry equal to the interest on the average balance in the account at the beginning of the month and the balance after the above entry at a rate equal to the average interest rate on three month Commercial paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15, or its successor. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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(N)

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Advice 7818-E
Decision

Issued by
Shilpa Ramaiya
Vice President
Regulatory Proceedings and Rates

Submitted
Effective
Resolution

January 20, 2026
January 1, 2026



ELECTRIC PRELIMINARY STATEMENT PART HF
DISTRIBUTION RESOURCES PLAN TOOLS MEMORANDUM ACCOUNT

Sheet 1

HF. Distribution Resources Plan Tools Memorandum Account (DRPTMA)

1. **PURPOSE:** The purpose of the Distribution Resources Plan Tools Memorandum Account (DRPTMA) is to record and track incremental costs, both capital and expense, incurred to implement demonstration project tools on Integration Capacity Analysis (ICA) and Locational Net Benefit Analysis (LNBA) associated with the Distribution Resources Plan to be implemented pursuant to Decision (D.) 17-09-026. Pursuant to D.18-02-004, DRPTMA will also include a subaccount to track debits and credits, both capital and expense, associated with implementing the Grid Needs Assessment (GNA), Distribution Deferral Opportunity Report (DDOR), and the Data Access Portal mandated by D.18-02-004.

On October 23, 2024, D.24-10-030 was issued requiring several changes and reporting related to PG&E's distribution planning, investment planning, prioritization and execution processes as well as other activities such as an electrification impact study and load flexibility assessment. This decision authorized PG&E to track costs for implementing these changes and to record the associated costs in the memorandum accounts previously authorized in D.18-02-004.

2. **APPLICABILITY:** The DRPTMA applies to all customer classes, except for those schedules or contracts specifically excluded by the Commission.
3. **REVISION DATE:** Disposition of the balances in this account will be addressed in PG&E's next General Rate Case, or as otherwise authorized by the Commission.
4. **RATES:** The DRPTMA does not have a rate component.
5. **ACCOUNTING PROCEDURE:** The following entries will be made each month, or as applicable, excluding an allowance for Revenue Fees and Uncollectible (RF&U) accounts expense.
 - a) Integration Capacity Analysis, Distribution Resource Planning (DRP) Data Portal and Locational Net Benefit Analysis sub-account:
 - 1) A debit entry equal to the incremental expenses associated with implementation of the Integration Capacity Analysis (ICA) maps, Distribution Resource Planning (DRP) Data Portal, and the Locational Net Benefit Analysis tools;
 - 2) A debit or credit entry equal to the incremental capital revenue requirement based on incurred capital costs, excluding RF&U. Capital revenue requirements include depreciation expense, return on investment, federal and state income taxes, and property taxes associated with the costs of installed equipment;
 - 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
 - 4) An entry, as appropriate, each month equal to the interest on the average balance in this 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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ELECTRIC PRELIMINARY STATEMENT PART HF
DISTRIBUTION RESOURCES PLAN TOOLS MEMORANDUM ACCOUNT

Sheet 2

5. ACCOUNTING PROCEDURE: (Cont'd.)

b) Grid Needs Assessment, and Distribution and Investment Planning sub-account:

- 1) A debit or credit entry equal to the incremental expenses associated with development, implementation, and operation of the Grid Needs Assessment and Distribution and Investment Planning;
- 2) A debit or credit entry equal to the incremental capital revenue requirement based on incurred capital costs, excluding RF&U. Capital revenue requirements include depreciation expense, return on investment, federal and state income taxes, and property taxes associated with the costs of installed equipment;
- 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
- 4) An entry, as appropriate, each month equal to the interest on the average balance in this 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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(N)

c) Electrification Impact and Preparation sub-account:

- 1) A debit entry equal to the incremental expenses associated with development, implementation, and Operationalization of the Electrification Impact and Preparation of a load flexibility assessment;
- 2) A debit or credit entry equal to the incremental capital revenue requirement based on incurred capital costs, excluding RF&U. Capital revenue requirements include depreciation expense, return on investment, federal and state income taxes, and property taxes associated with the costs of installed equipment;
- 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
- 4) An entry, as appropriate, each month equal to the interest on the average balance in this 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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(N)



ELECTRIC PRELIMINARY STATEMENT PART HG Sheet 5
EMERGENCY CONSUMER PROTECTIONS MEMORANDUM ACCOUNT - ELECTRIC (ECPMA-E)

HG. Emergency Consumer Protections Memorandum Account - Electric (ECPMA-E)

2. **APPLICABILITY:** The ECPMA-E applies to all customer classes, except for those schedules or contracts specifically excluded by the Commission.
3. **REVISION DATE:** Disposition of the balances in this account will be determined through a General Rate Case, application, or other appropriate filing, or as otherwise authorized by the Commission.
4. **RATES:** The ECPMA-E does not have a rate component.
5. **ACCOUNTING PROCEDURE:** The following entries will be made each month, or as applicable, excluding an allowance for Revenue Fees and Uncollectible (RF&U) accounts expense.
5. **ACCOUNTING PROCEDURE:** The following entries will be made each month, or as applicable, excluding an allowance for Revenue Fees and Uncollectible (RF&U) accounts expense.
 - a. A debit entry equal to the incremental actual expenses as authorized by the Commission to be recorded to this account,
 - b. A debit entry equal to any incremental operations and maintenance charges associated with implementation of this Resolution,
 - c. A debit entry equal to the revenue and fees shortfalls resulting from implementation of this Resolution,
 - d. A debit or (credit) entry equal to any amounts authorized by the Commission to be recorded to this account,
 - e. A debit or (credit) entry equal to the capital-related revenue requirement related to the actual capital costs incurred if any. 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,
 - f. A debit or (credit) entry, as appropriate, to record the transfer of amounts to or from other accounts as approved by the Commission, and
 - g. 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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Sheet 3

- $$\begin{array}{c} (N) \\ | \\ (N) \end{array}$$

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ELECTRIC PRELIMINARY STATEMENT PART HH
TRANSPORTATION ELECTRIFICATION BALANCING ACCOUNT

Sheet 4

6. School Bus Renewables Integration Subaccount

PURPOSE: The purpose of the one-way School Bus Renewables Integration Project subaccount is to track the difference between the actual revenue requirement incurred and the forecast revenue requirement. Pursuant to Decision (D.)18-01-024, PG&E is authorized to recover a revenue requirement associated with a total expenditure cap of \$2,209,500 in capital and expense in the School Bus Renewables Integration subaccount.

ACCOUNTING PROCEDURE: The following entries shall be made:

- a. A credit entry each month equal to the monthly portion of the forecast revenue requirement, net of Revenue Fees and Uncollectible (RF&U) accounts expense, based on the adopted \$2,209,500 expenditure cap associated with capital and expense costs for the School Bus Renewables Integration Project subaccount. A corresponding debit entry is defined in PG&E's electric DRAM Preliminary Statement Part CZ.
- b. A debit entry each month equal to actual expenses incurred;
- c. A debit or credit entry each month equal to the capital-related revenue requirement based on the recorded capital costs, net of RF&U, associated with the School Bus Renewables Integration Project. Capital-related revenue requirements include depreciation expense, return on investment, federal and state income taxes, and property taxes associated with the costs of installed equipment;
- d. A debit or credit entry to transfer the balance to the Distribution Revenue Adjustment Mechanism (DRAM) or to any other regulatory balancing account as authorized by the Commission; and
- e. 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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Advice 7818-E
Decision

Issued by
Shilpa Ramaiya
Vice President
Regulatory Proceedings and Rates

Submitted	January 20, 2026
Effective	January 1, 2026
Resolution	



Oakland, California

Cal. P.U.C. Sheet No. 60864-E
Cal. P.U.C. Sheet No. 56802-E

Sheet 5

PURPOSE: The purpose of the one-way Idle Reduction Technology Demonstration Project subaccount is to track the difference between the actual revenue requirement incurred and the forecast revenue requirement. Pursuant to Decision (D.)18-01-024, PG&E is authorized to recover a revenue requirement associated with a total expenditure cap of \$1,719,400 in capital and expense in the Idle Reduction Technology Demonstration subaccount.

ACCOUNTING PROCEDURE: The following entries shall be made:

- a. A credit entry each month equal to the monthly portion of the forecast revenue requirement, net of Revenue Fees and Uncollectible (RF&U) accounts expense, based on the adopted \$1,719,400 expenditure cap associated with capital and expense costs for the Idle Reduction Technology Demonstration Project subaccount. A corresponding debit entry is defined in PG&E's electric DRAM Preliminary Statement Part CZ.
- b. A debit entry each month equal to actual expenses incurred;
- c. A debit or credit entry each month equal to the capital-related revenue requirement based on the recorded capital costs, net of RF&U, associated with the Idle Reduction Technology Demonstration Project. Capital-related revenue requirements include depreciation expense, return on investment, federal and state income taxes, and property taxes associated with the costs of installed equipment;
- d. A debit or credit entry to transfer the balance to the Distribution Revenue Adjustment Mechanism (DRAM) or to any other regulatory balancing account as authorized by the Commission;
- e. 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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(Continued)

Issued by
Shilpa Ramaiya
Vice President
Regulatory Proceedings and Rates

<i>Submitted</i>	January 20, 2026
<i>Effective</i>	January 1, 2026
<i>Resolution</i>	



ELECTRIC PRELIMINARY STATEMENT PART HH
TRANSPORTATION ELECTRIFICATION BALANCING ACCOUNT

Sheet 6

8. Home Charger Information Resource Project Subaccount

PURPOSE: The purpose of the one-way Home Charger Information Resource Project subaccount is to track the difference between the actual revenue requirement incurred and the forecast revenue requirement. Pursuant to Decision (D.)18-01-024, PG&E is authorized to recover a revenue requirement up to an expenditure cap of \$500,000 in expense in the Home Charger Information Resource Project subaccount.

ACCOUNTING PROCEDURE: The following entries shall be made:

- a. A credit entry each month equal to the monthly portion of the forecast revenue requirement, net of Revenue Fees and Uncollectible (RF&U) accounts expense, based on the adopted \$500,000 expenditure cap associated with the expenses for the Home Charger Information Resource Project subaccount. A corresponding debit entry is defined in PG&E's electric DRAM Preliminary Statement Part CZ.
- b. A debit entry each month equal to actual expenses incurred;
- c. A debit or credit entry to transfer the balance to the Distribution Revenue Adjustment Mechanism (DRAM) or to any other regulatory balancing account as authorized by the Commission; and
- d. 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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9. TEBA Priority Review Projects' Evaluation Expense Subaccount

PURPOSE: The purpose of the one-way TEBA Priority Review Projects' Evaluation Expense subaccount is to track the difference between the actual revenue requirement incurred and the forecast revenue requirement. Pursuant to Decision (D.)18-01-024, PG&E is authorized to recover an evaluation expense revenue requirement up to an expenditure cap of \$311,356 for the priority review projects.

ACCOUNTING PROCEDURE: The following entries shall be made:

- a. A credit entry each month equal to the monthly portion of the forecast revenue requirement, net of Revenue Fees and Uncollectible (RF&U) accounts expense, based on the adopted \$311,356 evaluation expense cap for the priority review projects. A corresponding debit entry is defined in PG&E's electric DRAM Preliminary Statement Part CZ.
- b. A debit entry each month equal to actual evaluation expenses incurred for the priority review projects;

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ELECTRIC PRELIMINARY STATEMENT PART HH
TRANSPORTATION ELECTRIFICATION BALANCING ACCOUNT

Sheet 7

9. TEBA Priority Review Projects' Evaluation Expense Subaccount (Cont'd)

ACCOUNTING PROCEDURE: The following entries shall be made: (Cont'd)

- c. A debit or credit entry to transfer the balance to the Distribution Revenue Adjustment Mechanism (DRAM) or to any other regulatory balancing account as authorized by the Commission; and
- d. 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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10. Fast Charge Program Subaccount.

PURPOSE: The purpose of the one-way Fast Charge Program subaccount is to track the difference between the actual revenue requirement incurred and the forecast revenue requirement, excluding O&M expenses which are recovered through the GRC beginning in 2023. Pursuant to Decision (D.)18-05-040, PG&E is authorized to recover a revenue requirement up to an expenditure cap of \$22,394,041 in capital and expense in the Fast Charge Program subaccount.

ACCOUNTING PROCEDURE: The following entries shall be made:

- a. A credit entry each month equal to the monthly portion of the forecast revenue requirement, net of Revenue Fees and Uncollectible (RF&U) accounts expense, based on the adopted \$22,394,041 expenditure cap associated with capital and expense costs for the Fast Charge Program subaccount. A corresponding debit entry is defined in PG&E's electric DRAM Preliminary Statement Part CZ.
- b. A debit entry each month equal to actual expenses incurred, excluding O&M expenses;
- c. A debit or credit entry each month equal to the capital-related revenue requirement based on the recorded capital costs, net of RF&U, associated with the Fast Charge Program. Capital-related revenue requirements include depreciation expense, return on investment, federal and state income taxes, and property taxes associated with the costs of installed equipment;
- d. A debit or credit entry to transfer the balance to the Distribution Revenue Adjustment Mechanism (DRAM) or to any other regulatory balancing account as authorized by the Commission; and
- e. 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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ELECTRIC PRELIMINARY STATEMENT PART HH
TRANSPORTATION ELECTRIFICATION BALANCING ACCOUNT

Sheet 8

11. Fleet Ready Program Subaccount

PURPOSE: The purpose of the one-way Fleet Ready Program subaccount is to track the difference between the actual revenue requirement incurred and the forecast revenue requirement, excluding O&M expenses which are recovered through the GRC beginning in 2023. Pursuant to Decision (D.)18-05-040, PG&E is authorized to recover a revenue requirement up to an expenditure cap of \$236,324,660 in capital and expense in the Fleet Ready Program subaccount.

ACCOUNTING PROCEDURE: The following entries shall be made:

- a. A credit entry each month equal to the monthly portion of the forecast revenue requirement, net of Revenue Fees and Uncollectible (RF&U) accounts expense, based on the adopted \$236,324,660 expenditure cap associated with capital and expense costs for the Fleet Ready Program subaccount. A corresponding debit entry is defined in PG&E's electric DRAM Preliminary Statement Part CZ.
- b. A debit entry each month equal to actual expenses incurred, excluding O&M expenses;
- c. A debit or credit entry each month equal to the capital-related revenue requirement based on the recorded capital costs, net of RF&U, associated with the Fleet Ready Program. Capital-related revenue requirements include depreciation expense, return on investment, federal and state income taxes, and property taxes associated with the costs of installed equipment;
- d. A debit or credit entry to transfer the balance to the Distribution Revenue Adjustment Mechanism (DRAM) or to any other regulatory balancing account as authorized by the Commission; and
- e. 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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ELECTRIC PRELIMINARY STATEMENT PART HH
TRANSPORTATION ELECTRIFICATION BALANCING ACCOUNT

Sheet 9

12. TEBA Standard Review Programs' Evaluation Expense Subaccount

PURPOSE: The purpose of the one-way TEBA Standard Review Programs' Evaluation Expense Subaccount is to track the difference between the actual revenue requirement incurred and the forecast revenue requirement. Pursuant to Decision (D.)18-05-040, PG&E is authorized to recover an evaluation expense revenue requirement up to an expenditure cap of \$10,348,748 for the standard review programs.

ACCOUNTING PROCEDURE: The following entries shall be made:

- a. A credit entry each month equal to the monthly portion of the forecast revenue requirement, net of Revenue Fees and Uncollectible (RF&U) accounts expense, based on the adopted \$10,348,748 evaluation expense cap for the standard review programs. A corresponding debit entry is defined in PG&E's electric DRAM Preliminary Statement Part CZ.
- b. A debit entry each month equal to actual evaluation expenses incurred for the standard review programs;
- c. A debit or credit entry to transfer the balance to the Distribution Revenue Adjustment Mechanism (DRAM) or to any other regulatory balancing account as authorized by the Commission; and
- d. 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

(N)
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(N)

13. Vehicle-Grid Integration (VGI) Working Group Memorandum Subaccount

PURPOSE: The purpose of the VGI Working Group Memorandum Subaccount is to record and track costs associated with hiring a technical facilitator that will organize and facilitate the interagency VGI Working Group. Such costs shall include, but are not limited to: (1) labor costs for Facilitator's staff and supporting staff, (2) meeting facility rental costs, (3) meals, and (4) travel. Pursuant to Ordering Paragraph (OP) 7 of the Assigned Commissioner's Scoping Memo and Ruling in the *Order Instituting Rulemaking to Continue the Development of Rates and Infrastructure for Vehicle Electrification (R.18-12-006)*, the Investor Owned Utilities (IOUs) are authorized to create a memorandum account to track the costs associated with hiring a facilitator for a six-month period, with possible extension, and may seek to recover the associated costs by filing a Tier 2 Advice Letter with the Commission.

ACCOUNTING PROCEDURE: The following entries shall be made:

- a. A debit entry each month equal to expenses incurred;

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Oakland, California

**ELECTRIC PRELIMINARY STATEMENT PART HH
TRANSPORTATION ELECTRIFICATION BALANCING ACCOUNT**

Sheet 10

13. Vehicle-Grid Integration (VGI) Working Group Memorandum Subaccount (Cont'd.)

(L)

ACCOUNTING PROCEDURE (Cont'd.):

- b. A credit entry to transfer all or a portion of the balance in the VGI Working Group Memorandum Subaccount to the Distribution Revenue Adjustment Mechanism (DRAM) or to any other regulatory balancing account as authorized by the Commission for future rate recovery; and
- c. 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

(L)
(N)

(N)

14. Empower EV Subaccount

PURPOSE: The purpose of the one-way EV Empower subaccount is to track the difference between the revenue requirement incurred and the forecast revenue requirement. Pursuant to Decision (D.) 19-09-006, PG&E is authorized to recover a revenue requirement associated with up to \$4.13 million in expense, comprised of rebate incentives, IT costs, program administration, marketing, education, and outreach for the EV Empower Program.

ACCOUNTING PROCEDURE: The following entries shall be made:

- a. A credit entry each month equal to the monthly portion of the forecast revenue requirement, net of Revenue Fees and Uncollectible (RF&U) accounts expense, based on the adopted \$4.13 million revenue requirements associated with the expenses for rebate incentives, IT costs, program administration, marketing, education, and outreach for the EV Empower Program. A corresponding debit entry is defined in PG&E's electric DRAM Preliminary Statement Part CZ.
- b. A debit entry equal to recorded program expenses incurred;
- c. A debit entry to transfer the balance to the Distribution Revenue Adjustment Mechanism (DRAM) or to any other regulatory balancing account as authorized by the Commission; and
- d. 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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ELECTRIC PRELIMINARY STATEMENT PART HH
TRANSPORTATION ELECTRIFICATION BALANCING ACCOUNT

Sheet 11

15. EV Charge Parks Subaccount

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PURPOSE: The purpose of the one-way EV Charge Parks subaccount is to track the difference between the revenue requirement incurred and the forecast revenue requirement, excluding O&M expenses which are recovered through the GRC beginning in 2023. Pursuant to Decision (D.) 19-11-017, PG&E is authorized to recover a revenue requirement associated with up to \$5.54 million in capital and expense for the deployment of the EV Charge Parks pilot program and ongoing costs necessary to support and maintain the program investments placed in service. In addition, the Commission directed PG&E to contribute an amount equal to four percent of the total approved pilot budget to support evaluation efforts.

ACCOUNTING PROCEDURE: The following entries shall be made:

- a. A credit entry each month equal to the monthly portion of the forecast revenue requirement, net of Revenue Fees and Uncollectible (RF&U) accounts expense, based on the adopted \$5.54 million expenditure cap associated with capital and expense costs for the EV Charge Parks pilot program. A corresponding debit entry is defined in PG&E's electric DRAM Preliminary Statement Part CZ.
- b. A debit entry each month equal to actual expenses incurred, including expenses for Commission related evaluation activities, excluding O&M expenses;
- c. A debit or credit entry each month equal to the capital-related revenue requirement based on the recorded capital costs, net of RF&U, associated with the EV Charge Parks pilot program. Capital-related revenue requirements include depreciation expense, return on investment, federal and state income taxes, and property taxes associated with the costs of installed equipment;
- d. A debit entry to transfer the balance to the Distribution Revenue Adjustment Mechanism (DRAM) or to any other regulatory balancing account as authorized by the Commission; and
- e. 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

(L)

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(N)

16. EV Charge Schools Subaccount

PURPOSE: The purpose of the one-way EV Charge Schools subaccount is to track the difference between the revenue requirement incurred and the forecast revenue requirement, excluding O&M expenses which are recovered through the GRC beginning in 2023. Pursuant to Decision (D.) 19-11-017, PG&E is authorized to recover a revenue requirement associated with up to \$5.76 million in capital and expense for the deployment of the EV Charge Schools pilot program and ongoing costs necessary to support and maintain the program investments placed in service. In addition, the Commission directed PG&E to contribute an amount equal to four percent of the total approved pilot budget to support evaluation efforts.

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Sheet 12

ACCOUNTING PROCEDURE (Cont'd): The following entries shall be made:

- a. A credit entry each month equal to the monthly portion of the forecast revenue requirement, net of Revenue Fees and Uncollectible (RF&U) accounts expense, based on the adopted \$5.76 million expenditure cap associated with capital and expense costs for the EV Charge Schools pilot program. A corresponding debit entry is defined in PG&E's electric DRAM Preliminary Statement Part CZ.
- b. A debit entry each month equal to actual expenses incurred, including expenses for Commission related evaluation activities, excluding O&M expenses;
- c. A debit or credit entry each month equal to the capital-related revenue requirement based on the recorded capital costs, net of RF&U, associated with the EV Charge Schools pilot program. Capital-related revenue requirements include depreciation expense, return on investment, federal and state income taxes, and property taxes associated with the costs of installed equipment;
- d. A debit entry to transfer the balance to the Distribution Revenue Adjustment Mechanism (DRAM) or to any other regulatory balancing account as authorized by the Commission; and
- e. 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

$$(N)$$

PURPOSE: The purpose of the one-way Vehicle Grid Integration subaccount is to track the difference between the revenue requirement based on actual expenses and the revenue requirement based on adopted amounts related to the vehicle grid integration pilots adopted by Resolution E-5192. PG&E is authorized to recover up to \$11.7 million for the pilots.

ACCOUNTING PROCEDURE: The following entries shall be made each month:

- a. A credit entry equal to one-twelfth the adopted annual revenue requirement, net of RF&U related to the vehicle-grid integration pilots. A corresponding debit entry is defined in PG&E's electric DRAM Preliminary Statement Part CZ;
- b. A debit entry equal to actual expenses incurred related to Vehicle Grid Integration pilots;
- c. A debit or credit entry to transfer the balance to the DRAM or to any other regulatory balancing account as authorized by the Commission; and

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ELECTRIC PRELIMINARY STATEMENT PART HH
TRANSPORTATION ELECTRIFICATION BALANCING ACCOUNT

Sheet 13

17. Vehicle Grid Integration Subaccount (Cont'd.)

ACCOUNTING PROCEDURE (Cont'd): The following entries shall be made each month:

- d. 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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18. Electric Vehicle Submetering Memorandum Subaccount

PURPOSE: The purpose of the Electric Vehicle Submetering Memorandum Subaccount is to track and record the incremental costs associated with implementing the Plug-In Electric Vehicle Submetering Protocol approved by D.22-08-024, including administrative, project management, Marketing, Education and Outreach (ME&O), and software development costs of modifying PG&E's billing system and customer tools to integrate the submetering protocol. Disposition of the balance in the account will be determined by a future GRC decision or as otherwise authorized by the Commission.

ACCOUNTING PROCEDURE: The following entries shall be made:

- a. A debit entry each month equal to expenses incurred;
- b. A debit or credit entry equal to the capital-related revenue requirement based on the recorded capital costs, net of RF&U, associated with electric vehicle submetering. Capital-related revenue requirements include depreciation expense, return on investment, federal and state income taxes, and property taxes associated with the costs of installed equipment;
- c. A credit entry to transfer all or a portion of the balance to the DRAM or to any other regulatory balancing account as authorized by the Commission; and
- d. 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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ELECTRIC PRELIMINARY STATEMENT PART HH
TRANSPORTATION ELECTRIFICATION BALANCING ACCOUNT

Sheet 14

19. Transportation Electrification Subaccount

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PURPOSE: The purpose of the one-way Transportation Electrification Subaccount is to track and record the difference between the revenue requirement based on actual expenses and the revenue requirement based on adopted amounts related to the statewide Transportation Electrification rebate program adopted by D.22-11-040. PG&E and the other investor-owned utilities (IOUs) have a funding cap of \$600 million in total statewide for the period from 2025 through 2027, which will be allocated to each IOU based on the percentage of electric sales for the IOU in 2024. The Transportation Electrification Subaccount also tracks administrative costs incurred prior to the FC1 launch and PG&E's portion of the Energy Division-managed technical support and evaluation costs, which is capped at \$21 million statewide for the period from 2023 through 2029, or \$3 million annually statewide.

ACCOUNTING PROCEDURE: The following entries shall be made each month:

- a. A credit entry equal to the monthly portion of the adopted revenue requirement, net of RF&U. A corresponding debit entry is defined in PG&E's electric DRAM Preliminary Statement Part CZ;
- b. A debit entry equal to actual expenses incurred, including Technical Assistance, IOU-managed program evaluation, and PG&E's portion of third party administered program administration, ME&O, and LITE pilot program costs;
- c. A debit entry equal to PG&E's allocation of actual expenses incurred for the Energy Division-managed technical support and evaluation costs;
- d. A credit entry to transfer all or a portion of the balance to the DRAM or to any other regulatory balancing account as authorized by the Commission; and
- e. 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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20. TEAS Subaccount

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PURPOSE: The purpose of the one-way TEAS Subaccount is to track and record the difference between the revenue requirement based on actual expenses and the revenue requirement based on adopted amounts. PG&E is authorized to recover up to \$18.77 million for the TEAS program.

ACCOUNTING PROCEDURE: The following entries shall be made each month:

- a. A credit entry equal to the monthly portion of the adopted revenue requirement, net of RF&U. A corresponding debit entry is defined in PG&E's electric DRAM Preliminary Statement Part CZ;

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ELECTRIC PRELIMINARY STATEMENT PART HH
TRANSPORTATION ELECTRIFICATION BALANCING ACCOUNT

Sheet 15

20. TEAS Subaccount (Cont'd.)

ACCOUNTING PROCEDURE (Cont'd.):

- b. A debit entry equal to actual expenses incurred;
- c. A credit entry to transfer all or a portion of the balance to the DRAM or to any other regulatory balancing account as authorized by the Commission; and
- d. 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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ELECTRIC PRELIMINARY STATEMENT PART HI Sheet 1
SOLAR ON MULTIFAMILY AFFORDABLE HOUSING BALANCING ACCOUNT

HI. Solar On Multifamily Affordable Housing Balancing Account (SOMAHBA)

1. **PURPOSE:** The purpose of the Solar On Multifamily Affordable Housing Balancing Account (SOMAHBA) is to track the authorized budget to actual costs incurred associated with the SOMAH program, including the initial costs of fielding a Request for Proposal, utility administrative activities, contributions to the Program Administrator (PA) administrative budget, and incentive payments, pursuant to Decision (D.) 17-12-022. The program is funded by greenhouse gas allowances sale proceeds and the funding amount is prescribed by D.17-12-022. The SOMAHBA is a one-way balancing account.
2. **APPLICABILITY:** The SOMAHBA applies to all customer classes, except for those schedules or contracts specifically excluded by the Commission.
3. **REVISION DATE:** Disposition of the balances in this account will be determined in a proceeding as determined by a Commission decision or disposition of an advice letter.
4. **RATES:** The SOMAHBA does not have a rate component.
5. **ACCOUNTING PROCEDURE:** The following entries will be made each month, or as applicable, excluding an allowance for Revenue Fees and Uncollectible (RF&U) accounts expense.
 - a) A credit entry to record the authorized funding from greenhouse gas allowances sale proceeds. A corresponding debit entry is recorded in Electric Preliminary Statement Part GB – GHGRBA.
 - b) A debit entry equal to actual expenses incurred associated with the SOMAH program;
 - c) An entry to record the transfer of amounts to or from other accounts as approved by the Commission, and
 - d) 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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ELECTRIC PRELIMINARY STATEMENT PART HJ Sheet 1
INTEGRATED RESOURCE PLANNING COST MEMORANDUM ACCOUNT

HJ. Integrated Resource Planning Cost Memorandum Account (IRPCMA)

1. **PURPOSE:** The purpose of the IRPCMA is to record payments associated with third party Integrated Resource Planning (IRP) technical contractor activities invoiced through the Commission. In Decision (D.) 18-02-018, the Commission authorized, beginning with the 2017-18 fiscal year, expenditures of up to, but no more than \$3 million annually for six years, for a total cost by PG&E, Southern California Edison Company, and San Diego Gas & Electric Company not to exceed \$18 million. The annual funds may be carried forward and expended in subsequent years and are eligible to be rolled over annually until no later than 2030. Decision 24-02-047 authorized an additional \$18 million total across all three utilities over the next six years, with unused funding available to be rolled over until no later than 2035. Additionally, the costs shared among the utilities are to be allocated based on a proportional basis of projected load share in 2030, as determined by the Commission.
2. **APPLICABILITY:** The IRPCMA shall apply to all customer classes, except for those specifically excluded by the Commission.
3. **REVISION DATE:** Disposition of the balances in this account will be annually through the Annual Electric True-Up Advice Filing through the Distribution Revenue Adjustment Mechanism (DRAM).
4. **RATES:** The IRPCMA does not have a rate component.
5. **ACCOUNTING PROCEDURE:** PG&E will maintain the IRPCMA by making entries to this account at the end of each month, or as applicable, as follows:
 - a. A debit entry equal to payments made to the Commission or their third-party IRP technical contractors;
 - b. A credit entry to record the transfer of amounts to and from other accounts as approved by the Commission; and
 - c. An entry equal to interest on the average balance in the account at the beginning of the month and the balance after entry 4.a, 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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ELECTRIC PRELIMINARY STATEMENT PART HK
DIABLO CANYON RETIREMENT BALANCING ACCOUNT (DCRBA)

Sheet 2

HK. DIABLO CANYON RETIREMENT BALANCING ACCOUNT (DCRBA)

5. ACCOUNTING PROCEDURE (Cont'd.)

a. Diablo Canyon Capital Depreciation Subaccount (Cont'd.):

3) An entry each month equal to the interest on the average of the balance in this subaccount at the beginning of the month and the balance in this subaccount 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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b. Employee Retention Subaccount: The following entries will be made to this subaccount each month or as applicable:

- 1) A credit entry equal to one-twelfth of the annual Commission-adopted Employee Retention Program budget for DCPD employees; an offsetting entry will be recorded to the PABA per preliminary statement HS;
- 2) A debit entry equal to the expenses incurred for the Employee Retention Program for DCPD employees up to the authorized budget of \$352.1 million;
- 3) A debit or credit entry, as appropriate, to transfer the balance to other accounts for recovery in rates, as approved by the Commission; and
- 4) An entry each month equal to the interest on the average of the balance in this subaccount at the beginning of the month and the balance in this subaccount 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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c. Employee Retraining Subaccount: The following entries will be made to this subaccount each month or as applicable:

- 1) A credit entry equal to one-twelfth of the annual Commission-adopted Employee Retraining Program budget for DCPD employees; an offsetting entry will be recorded to the NDAM per preliminary statement DB, 5.d, which includes RF&U;
- 2) A debit entry equal to the expenses incurred for the Employee Retraining Program for DCPD Employees;

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ELECTRIC PRELIMINARY STATEMENT PART HK
DIABLO CANYON RETIREMENT BALANCING ACCOUNT (DCRBA)

Sheet 3

HK. DIABLO CANYON RETIREMENT BALANCING ACCOUNT (DCRBA)

5. ACCOUNTING PROCEDURE (Cont'd.)

- c. Employee Retraining Subaccount: The following entries will be made to this subaccount each month or as applicable (Cont'd.):

- 3) A debit or credit entry, as appropriate, to transfer the balance to other accounts for recovery in rates, as approved by the Commission; and
- 4) An entry each month equal to the interest on the average of the balance in this subaccount at the beginning of the month and the balance in this subaccount 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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ELECTRIC PRELIMINARY STATEMENT PART HL
WILDFIRE EXPENSE MEMORANDUM ACCOUNT (WEMA-E)

Sheet 2

HL. WILDFIRE EXPENSE MEMORANDUM ACCOUNT (WEMA-E) (Cont'd)

5. ACCOUNTING PROCEDURE (Cont'd):

- c. A credit entry equal to amounts received through Federal Energy Regulatory Commission authorized transmission rates for the recovery of costs related to wildfire claims,
- d. A debit or credit entry to record the transfer of amounts to or from other accounts as approved by the Commission, and
- e. An entry equal to the interest on the average of the balance in the account at the beginning of the month and the balance in the 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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ELECTRIC PRELIMINARY STATEMENT PART HM
PUBLIC POLICY CHARGE BALANCING ACCOUNT (PPCBA)

Sheet 4

HM. Public Policy Charge Balancing Account (PPCBA) (Cont'd)

5. ACCOUNTING PROCEDURE (Cont'd):

A. DAC-GT Subaccount: (Cont'd)

- n. 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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B. CS-GT Subaccount:

- a. An annual credit entry equal to GHG revenue authorized to be transferred from the GreenhouseGas Revenue Balancing Account (GHGRBA).
- b. A credit entry equal to public policy revenues associated with this program.
- c. A debit entry equal to the CS-GT dedicated resource costs net of CAISO energy and ancillary service revenues, if any, up to the subscription level of the program.
- d. A debit or credit entry equal to difference between a customer's vintage PCIA revenues in excess of the customers' otherwise applicable tariff (OAT) PCIA revenues, transferred from PABA.
- e. A debit entry equal to the incremental WREGIS fees in excess of the WREGIS fees included in the customers' OAT, transferred annually from PABA.
- f. A debit entry equal to the revenue shortfall associated with the 20 percent discount given to participating customers.
- g. A debit entry equal to costs of unsubscribed energy from CS-GT dedicated resources.
- h. A credit entry equal to net revenue from sales of unsubscribed energy from CS-GT dedicated resources, including CAISO energy and ancillary service revenues, if any.
- i. A debit entry equal to the administrative expense associated with implementation and operation which may include labor and labor overhead, material and contract costs, associated with, but not limited to, I.T.-related system modifications (website and billing enhancements, on-line program enrollment capabilities including PG&E.COM modifications); Customer Communications Center training and job aids; Program Management, and Enrollment process.
- j. A debit entry equal to the Marketing expense that may include labor and labor overhead, material, and contract costs.

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**ELECTRIC PRELIMINARY STATEMENT PART HM
PUBLIC POLICY CHARGE BALANCING ACCOUNT (PPCBA)**

Sheet 5

HM. Public Policy Charge Balancing Account (PPCBA) (Cont'd)

5. ACCOUNTING PROCEDURE (Cont'd):

B. CS-GT Subaccount (Cont'd.):

- k. 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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C. DAC-SASH Subaccount:

- a. An annual credit entry equal to GHG revenue authorized to be transferred from the Greenhouse Gas Revenue Balancing Account (GHGRBA).
- b. A credit entry equal to public policy revenues associated with this program.
- c. A debit entry to record the remittance to Program Administrator to cover costs associated with the program.
- d. A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts as approved by the CPUC.
- e. An entry equal to interest on the average balance in the account at the beginning of the month and the ending balance after the above entries, at a rate equal to one-twelfth of the interest rate on the three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15, or its successor. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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D. Public Policy Charge Procurement (PPCP) Subaccount:

- a. A credit entry equal to public policy revenues associated with this program.
- b. A debit entry equal to total costs associated with eligible Under 20 MW PURPA renewable purchased power contracts authorized in D.10-12-035, which excludes other PURPA regulated procurement channels (e.g., ReMaT and BioMAT).
- c. A debit entry equal to total costs associated with New QF SOC obligations authorized pursuant to D.20-05-006, which excludes New QF SOC costs associated with PCIA-eligible resources procured by the Central Procurement Entity for recovery through the NSGC and recorded to the CLPSA of the NSGBA.

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ELECTRIC PRELIMINARY STATEMENT PART HM
PUBLIC POLICY CHARGE BALANCING ACCOUNT (PPCBA)

Sheet 6

HM. Public Policy Charge Balancing Account (PPCBA) (Cont'd)

5. ACCOUNTING PROCEDURE (Cont'd):

D. Public Policy Charge Procurement (PPCP) Subaccount (Cont'd.):

- d. A debit or credit entry equal to the net charges or revenues for all CAISO activity associated with generating resources recovered in the PPCP Subaccount, which includes energy purchases and revenues, miscellaneous charges and revenues, and ancillary service revenues, if any.
- e. A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts as approved by the CPUC.
- f. An entry equal to interest on the average balance in the account at the beginning of the month and the ending balance after the above entries, at a rate equal to one-twelfth of the interest rate on the three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15, or its successor. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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E. Public Policy Charge Programs Subaccount

- a. A debit entry, as appropriate, to record the transfer of amounts from the SJVDAC DGPMA as approved by the CPUC to record the adopted cost recovery.
- b. A debit entry, as appropriate, to record the transfer of amounts from the NEMBA as approved by the CPUC to record the adopted cost recovery.
- c. A debit entry equal to one-twelfth of the annual authorized revenue requirement (including Revenue Fees and Uncollectible (RF&U) accounts expense) for the San Joaquin Valley Disadvantaged Communities Pilot Projects one-way subaccount.
- d. A debit entry equal to the program costs for the BTM Thermal Storage Program that shall not exceed the authorized budget.
- e. A debit entry to record the transfer of the incremental administrative and information technology costs implementing the bill protection discount and transitional community solar discount and the resulting discounts provided to San Joaquin Valley Disadvantaged Communities (including RF&U) from the two-way sub-account of San Joaquin Valley Disadvantaged Communities Pilot Projects.
- f. An annual debit entry equal to the balance transferred from the PIPPBA-E for recovery in rates.

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**ELECTRIC PRELIMINARY STATEMENT PART HM
PUBLIC POLICY CHARGE BALANCING ACCOUNT (PPCBA)**

Sheet 7

HM. Public Policy Charge Balancing Account (PPCBA) (Cont'd)

5. ACCOUNTING PROCEDURE (Cont'd):

E. Public Policy Charge Programs Subaccount (Cont'd.)

- g. A debit or credit entry, as appropriate, to record the transfer of amounts from other accounts to the PPCBA for recovery in rates, upon approval by the CPUC.
- h. An annual debit or credit entry, as appropriate, equal to the balance transferred from the Non-Generation Subaccount of the RUBA-E for recovery in rates.
- i. An annual debit entry equal to the AMP debt forgiveness transferred from the AMP Subaccount of the RUBA-E for recovery in rates.
- j. A debit entry equal to the revenue shortfall associated with the ACC Plus adder given to participating customers.
- k. A debit entry equal to one-twelfth of the annual authorized revenue requirement (including RF&U accounts expense) for the CAS development costs.
- l. A credit entry equal to public policy revenues, net of allocations to other PPCBA subaccounts.
- m. A debit or credit entry equal to interest on the average balance in the account at the beginning of the month and the ending balance after the above entries, at a rate equal to one-twelfth of the interest rate on the three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15, or its successor. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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F. Marin Clean Energy DAC-GT and CSGT Subaccount:

- a. An annual credit entry equal to GHG revenue set-aside authorized for Marin Clean Energy's DAC-GT and CSGT Program to be transferred from the Greenhouse Gas Revenue Balancing Account (GHGRBA).
- b. A credit entry equal to public policy revenues associated with this program
- c. A debit entry equal to the payout to Marin Clean Energy associated with funding its Commission-authorized budget for its DAC-GT and CSGT Programs.
- d. A debit or credit entry, as appropriate, equal to interest on the average balance in the account at the beginning of the month and the ending balance after the above entries, at a rate equal to one-twelfth of the interest rate on the three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical, Release, H.15, or its successor. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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ELECTRIC PRELIMINARY STATEMENT PART HM
PUBLIC POLICY CHARGE BALANCING ACCOUNT (PPCBA)

Sheet 8

HM. Public Policy Charge Balancing Account (PPCBA) (Cont'd)

5. ACCOUNTING PROCEDURE (Cont'd):

G. East Bay Community Energy DAC-GT and CSGT Subaccount:

- a. A credit entry equal to GHG revenue set-aside authorized for East Bay Community Energy's DAC-GT and CSGT Programs to be transferred from the GHGRBA.
- b. A credit entry equal to public policy revenues associated with this program.
- c. A debit entry equal to the payout to East Bay Community Energy associated with funding its Commission-authorized budget for its DAC-GT and CSGT Programs.
- d. A debit or credit entry, as appropriate, equal to interest on the average balance in the account at the beginning of the month and the ending balance after the above entries, at a rate equal to one-twelfth of the interest rate on the three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical, Release, H.15, or its successor. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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H. Peninsula Clean Energy DAC-GT and CSGT Subaccount:

- a. A credit entry equal to GHG revenue set-aside authorized for Peninsula Clean Energy's DAC-GT and CSGT Programs to be transferred from the GHGRBA.
- b. A credit entry equal to public policy revenues associated with this program.
- c. A debit entry equal to the payout to Peninsula Clean Energy associated with funding its Commission-authorized budget for its DAC-GT and CSGT Programs.
- d. A debit or credit entry, as appropriate, equal to interest on the average balance in the account at the beginning of the month and the ending balance after the above entries, at a rate equal to one-twelfth of the interest rate on the three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical, Release, H.15, or its successor. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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**ELECTRIC PRELIMINARY STATEMENT PART HM
PUBLIC POLICY CHARGE BALANCING ACCOUNT (PPCBA)**

Sheet 9

HM. Public Policy Charge Balancing Account (PPCBA) (Cont'd)

5. ACCOUNTING PROCEDURE (Cont'd):

I. San Jose Clean Energy DAC-GT Subaccount:

- a. A credit entry equal to GHG revenue set-aside authorized for San Jose Clean Energy's DAC-GT Program to be transferred from the GHGRBA.
- b. A credit entry equal to public policy revenues associated with this program.
- c. A debit entry equal to the payout to San Jose Clean Energy associated with funding its Commission-authorized budget for its DAC-GT Program.
- d. A debit or credit entry, as appropriate, equal to interest on the average balance in the account at the beginning of the month and the ending balance after the above entries, at a rate equal to one-twelfth of the interest rate on the three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical, Release, H.15, or its successor. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

(L)

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(N)(N)
(L)**J. Clean Power San Francisco DAC-GT and CSGT Subaccount:**

- a. A credit entry equal to GHG revenue set-aside authorized for Clean Power San Francisco's (SF) DAC-GT and CSGT Programs to be transferred from the GHGRBA.
- b. A credit entry equal to public policy revenues associated with this program.
- c. A debit entry equal to the payout to Clean Power SF associated with funding its Commission-authorized budget for its DAC-GT and CSGT Programs.
- d. A debit or credit entry, as appropriate, equal to interest on the average balance in the account at the beginning of the month and the ending balance after the above entries, at a rate equal to one-twelfth of the interest rate on the three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical, Release, H.15, or its successor. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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ELECTRIC PRELIMINARY STATEMENT PART HO Sheet 2
STATEWIDE ENERGY EFFICIENCY BALANCING ACCOUNT - ELECTRIC (SWEEBA-E)

HO. Statewide Energy Efficiency Balancing Account – Electric (SWEEBA-E)

5. ACCOUNTING PROCEDURE: (Cont'd)

A. Lead Program Administrator Subaccount

The following entries will be made each month, or as applicable, excluding an allowance for Revenue Fees and Uncollectible (RF&U) accounts expense.

- a) A credit entry equal to one-twelfth of PG&E's electric portion of the adopted annual budget allocated to Statewide EE programs for programs that PG&E acts as the LPA. A corresponding debit entry is recorded in the Procurement Energy Efficiency Balancing Account (PEEBA);
- b) A credit entry equal to remittance from other IOUs for programs that PG&E acts as the LPA;
- c) A debit entry equal to actual expenses incurred for programs that PG&E acts as the LPA.;
- d) An entry to record the transfer of amounts to or from other accounts as approved by the Commission, and
- e) 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts. (N)
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(N)

B. Funding Program Administrator Subaccount

The following entries will be made each month, or as applicable, excluding an allowance for RF&U accounts expense.

- a) A credit entry equal to one-twelfth of PG&E's electric portion of the adopted annual budget allocated to Statewide EE programs for programs that PG&E acts as a FPA. A corresponding debit entry is recorded in the Procurement Energy Efficiency Balancing Account (PEEBA);
- b) A debit entry equal to the remittance to other IOUs for programs that PG&E acts as a FPA;
- c) A debit or credit entry on an annual or as needed basis to true-up or down the remittance to the actual expenses incurred by the LPAs; (L)
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ELECTRIC PRELIMINARY STATEMENT PART HO Sheet 3
STATEWIDE ENERGY EFFICIENCY BALANCING ACCOUNT - ELECTRIC (SWEEBA-E)

HO. Statewide Energy Efficiency Balancing Account – Electric (SWEEBA-E)

5. ACCOUNTING PROCEDURE: (Cont'd)

B. Funding Program Administrator Subaccount (Cont'd.)

- d) An entry to record the transfer of amounts to or from other accounts as approved by the Commission, and
- e) 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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C. Market Transformation Subaccount

The following entries will be made each month, or as applicable, excluding an allowance for RF&U accounts expense.

- a) A credit entry equal to one-twelfth of PG&E's electric portion of the adopted annual budget allocated to Market Transformation activities that PG&E acts the statewide lead and contracting and fiscal agent. The corresponding debit entry for revenue requirement (RRQ) is defined in PG&E's electric Preliminary Statement Part EF, Item 5b;
- b) A credit entry equal to remittance from other IOUs for Market Transformation activities that PG&E acts as the statewide lead and contracting and fiscal agent;
- c) A debit entry equal to actual expenses incurred for Market Transformation activities that PG&E acts as the statewide lead and contracting and fiscal agent;
- d) An entry to record the transfer of amounts to or from other accounts as approved by the Commission; and
- e) 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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**ELECTRIC PRELIMINARY STATEMENT PART HQ
FIRE RISK MITIGATION MEMORANDUM ACCOUNT (FRMMA)**

Sheet 1

HQ. Fire Risk Mitigation Memorandum Account (FRMMA)

1. **PURPOSE:** The purpose of the Fire Risk Mitigation Memorandum Account (FRMMA) is to record, pursuant to Assembly Bill (AB) 1054 (Public Utilities Code Section 8386.4(b)(1)), incremental costs of fire risk mitigation work that is not otherwise recovered in PG&E's adopted revenue requirements. Such costs shall include, but are not limited to, expense and capital expenditures for: advanced system hardening and resiliency; expanded automation and protection; improved wildfire detection; enhanced event response capacity, and vegetation management activities. Costs recorded to the FRMMA will not include costs approved for recovery in PG&E General Rate Cases (GRCs) or recovered through PG&E's Catastrophic Event Memorandum Account (CEMA), Fire Hazard Prevention Memorandum Account (FHPMA), the Wildfire Mitigation Plan Memorandum Account (WMPMA) or other cost recovery mechanisms.
2. **APPLICABILITY:** The FRMMA applies to all customer classes, except for those specifically excluded by the Commission.
3. **REVISION DATE:** Disposition of the balance in this account will be established by a Commission decision through a subsequent application or through other appropriate filing as otherwise authorized by the Commission.
4. **RATES:** The FRMMA does not have a rate component.
5. **ACCOUNTING PROCEDURE:** PG&E shall maintain the FRMMA by making entries to this account at the end of each month, or as applicable, as follows (these amounts will exclude costs that have already been authorized in PG&E GRCs or recorded in PG&E's CEMA, FHPMA, WMPMA or other cost recovery mechanisms):
 - a. A debit entry equal to the expenses incurred related to fire risk mitigation work.
 - b. A debit or credit entry equal to the revenue requirement based on the recorded capital costs, net of RF&U, associated with the incremental costs of plant related to fire risk mitigation work. Capital revenue requirements include depreciation expense, return on investment, federal and state income taxes, and property taxes associated with the costs of installed equipment.
 - c. A credit entry to transfer all or a portion of the balance in this FRMMA to other adjustment clauses for future rate recovery, as may be approved by the CPUC.
 - d. A monthly credit entry equal to one-seventeenth (or amortization period approved) of the interim rate relief as authorized by the CPUC in Decision 20-10-026, or future Decisions as authorized by the Commission.
 - e. An entry equal to the interest on the average of the balance in the account at the beginning of the month and the balance in the 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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**ELECTRIC PRELIMINARY STATEMENT PART HR
NET ENERGY METERING (NEM) BALANCING ACCOUNT (NEMBA)**

Sheet 2

HR. Net Energy Metering Balancing Account (NEMBA)

5. ACCOUNTING PROCEDURE (Cont'd):

A. Net Energy Metering 2.0 Tariff – Measurement and Evaluation (NEM-M&E) Subaccount (Cont'd)

- c. A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts as approved by the Commission, and
- d. An entry, as appropriate, each month equal to the interest on the average balance in this account at the beginning of the month and the balance after the above entries, at a rate equal to one-twelfth of the interest rate on the three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15, or its successor. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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B. Net Billing Tariff and Subtariffs Memorandum Subaccount (NBT Memo SubAccount)

- a. A debit entry equal to the incremental costs for implementation of the net billing tariff (the successor to the NEM 2.0 tariff) and subtariffs, the VNBT, and the NBTA,
- b. A debit entry equal to the incremental costs for marketing, education, and outreach for the net billing tariff, the VNBT, and the NBTA,
- c. A debit entry equal to the incremental costs for data collection, administrative support, and execution of the third-party measurement and evaluation for the net billing tariff, the VNBT, and the NBTA,
- d. A debit entry equal to the incremental costs for long-term improvement to bundled and unbundled net energy metering and net billing tariff customer bill presentment,
- e. A debit or credit entry equal to the capital-related revenue requirement related to the actual incremental capital costs incurred, if any. Capital-related revenue requirements include depreciation expense, return on investment, federal and state income taxes, and property taxes associated with the costs of installed equipment,
- f. A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts as approved by the Commission, and
- g. An entry, as appropriate, each month equal to the interest on the average balance in this account at the beginning of the month and the balance after the above entries, at a rate equal to one-twelfth of the interest rate on the three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15, or its successor. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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ELECTRIC PRELIMINARY STATEMENT PART HS
PORTFOLIO ALLOCATION BALANCING ACCOUNT (PABA)

Sheet 6

HS. PORTFOLIO ALLOCATION BALANCING ACCOUNT (PABA)

5. ACCOUNTING PROCEDURES: (Cont'd.)

Fuel Costs: (Cont'd)

- aa. A debit entry for nuclear fuel carrying costs equal to the interest on the monthly nuclear fuel inventory at the beginning of the month and one-half the balance of the current month's activity, multiplied at a rate equal to one-twelfth of the rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15 or its successor. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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Contract Costs:

- ab. A debit entry to total costs associated with QF obligations that are not eligible for recovery as an ongoing CTC, which excludes non-CTC QF costs associated with PCIA-eligible resources procured by the Central Procurement Entity for recovery through the NSGC and recorded to the CLPSA of the NSGBA.
- ac. A debit entry equal to bilateral contract obligations, which excludes bilateral costs associated with PCIA-eligible resources procured by the Central Procurement Entity for recovery through the NSGC and recorded to the CLPSA of the NSGBA.
- ad. A debit or credit entry equal to renewable contract obligations, and fees associated with participating in WREGIS, net of interim renewable resource costs supporting the DAC-GT Program, and net of WREGIS fees supporting the DAC-GT and the CS-GT Programs.
- ae. A debit entry equal to the capacity and energy costs for QF/non-CHP Program contracts, which excludes QF/non-CHP costs associated with PCIA-eligible resources procured by the Central Procurement Entity for recovery through the NSGC and recorded to the CLPSA of the NSGBA.
- af. A debit or credit entry equal to the cost or revenue associated with combined heat and power systems authorized in D.09-12-042, D.10-12-055 and D.11-04-033, and defined in PG&E's tariffs E-CHP, E-CHPS, and E-CHPSA, which excludes combined heat and power costs associated with PCIA-eligible resources procured by the Central Procurement Entity for recovery through the NSGC and recorded to the CLPSA of the NSGBA.

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ELECTRIC PRELIMINARY STATEMENT PART HS
PORTFOLIO ALLOCATION BALANCING ACCOUNT (PABA)

Sheet 8

HS. PORTFOLIO ALLOCATION BALANCING ACCOUNT (PABA)

5. ACCOUNTING PROCEDURES: (Cont'd.)

Miscellaneous Costs (Cont'd.)

- an. A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts, upon approval by the CPUC. Transfers from any other similar account that has an attribution to PG&E's electric generation function shall be transferred to PG&E's accounts that recover PG&E's electric generation authorized revenue requirement in an allocation methodology appropriate to the ERRA Forecast process (either as a direct assignment or pro-rated).

Interest:

- ao. 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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6. POWER CHARGE INDIFFERENCE ADJUSTMENT (PCIA) SUBACCOUNT

The purpose of the PCIA Subaccount is an interim subaccount that tracks the difference between the actual PCIA revenue based on currently effective PCIA rates and the imputed PCIA revenue based on the PCIA rates proposed in PG&E's currently pending ERRA Forecast proceeding in the event the rates in that proceeding are approved after January 1st.

PG&E shall maintain the PCIA Subaccount by making the following entries at the end of each month, or as applicable, excluding an allowance for RF&U account expense, until the authorized PCIA rate is implemented:

- a) A debit entry equal to imputed PCIA revenue based on the PCIA rate as adopted by the Commission;
- b) A credit or debit entry equal to the recorded PCIA revenues; and
- c) A credit or debit entry to transfer the balance as authorized by the Commission.



ELECTRIC PRELIMINARY STATEMENT PART HU
SAN JOAQUIN VALLEY DISADVANTAGED COMMUNITIES PILOT
BALANCING ACCOUNT

Sheet 1

HU. SAN JOAQUIN VALLEY DISADVANTAGED COMMUNITIES PILOT BALANCING ACCOUNT (SJVDAC PBA)

1. **PURPOSE:** The purpose of the San Joaquin Valley Disadvantaged Communities Pilot Balancing Account (SJVDAC PBA) is to track the difference between the actual non-leveraged costs of pilot projects against the authorized program budget over a period of three years per Ordering Paragraph 23 of D.18-12-015. The pilots have been approved in eleven communities. All costs will be treated as expenses. These costs are to be tracked in the one-way subaccount. SJVDAC PBA will also track the incremental administrative and information technology cost and the bill protection and transitional community solar discount (TCSD) in a two-way subaccount adopted in Resolution E-5034, as required by OP3 of D.20-04-006. All costs are recovered through a public policy charge. Please note that the incremental cost of administrative and information technology will be tracked in the one-way until the two-way account is established. Once the two-way account is established, such costs will be transferred to two-way account per OP4 of D.20-04-006.
2. **APPLICABILITY:** The SJVDAC PBA balance shall apply to all electric customer classes, except for any classes that may be specifically excluded by the CPUC.
3. **REVISION DATE:** The disposition of the balance in this account shall be as authorized by the Commission.
4. **RATES:** The SJVDAC PBA does not have a separate rate component.
5. **ACCOUNTING PROCEDURE:** The following entries will be made each month, or as applicable, excluding an allowance for Revenue Fees and Uncollectibles (RF&U) accounts expense.

One-Way Subaccount:

- a) A debit entry equal to actual non-leveraged costs of the eleven pilot projects as authorized by the CPUC per D.18-12-015. The cost would include incremental administrative and information technology cost associated with the implementation of bill protection and transitional community solar discount temporarily until the two-way sub-account is established per D.20-04-006.
- b) A credit entry equal to one-twelfth of the authorized, annual budget for San Joaquin Valley Disadvantaged Communities Pilot Projects.
- c) A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts as approved by the CPUC.
- d) An entry equal to the interest on the average balance at the beginning of the month and the balance after the above entries 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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ELECTRIC PRELIMINARY STATEMENT PART HU
SAN JOAQUIN VALLEY DISADVANTAGED COMMUNITIES PILOT
BALANCING ACCOUNT

Sheet 2

HU. SAN JOAQUIN VALLEY DISADVANTAGED COMMUNITIES PILOT BALANCING ACCOUNT
(SJVDAC PBA)

5. ACCOUNTING PROCEDURE (Cont'd):

Two-Way Subaccount:

- a) A debit entry equal to the incremental administrative and information technology costs and bill protection and transition community solar discount as authorized by the CPUC.
- b) A credit entry to transfer the balance to other regulatory accounts as approved by the CPUC for rate recovery.
- c) An entry equal to the interest on the average balance at the beginning of the month and the balance after the above entries 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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ELECTRIC PRELIMINARY STATEMENT PART HW Sheet 2
TREE MORTALITY NON-BYPASSABLE CHARGE BALANCING ACCOUNT

HW. TREE MORTALITY NON-BYPASSABLE CHARGE BALANCING ACCOUNT (TMNBCBA)

5. ACCOUNTING PROCEDURE: (Cont'd)

- f) A credit entry equal to imputed revenues for unsold RA for the historical period (prior to the Commission-approved effective date of future solicitation results required in D.18-12-003, OP 5), used by PG&E for compliance, determined using the most current Commission-adopted RA MPB multiplied by the megawatt (MW) quantity used for compliance. A corresponding debit entry equal to imputed costs for RA is recorded in ERRa;
- g) A credit entry equal to imputed revenues for unsold RA on or after the Commission-approved effective date of the first solicitation results required in OP 5, used by PG&E for compliance, determined using the most current Commission-adopted RA MPB multiplied by the MW quantity used for compliance. A corresponding debit entry equal to imputed costs for RA is recorded in ERRa;
- h) A credit entry equal to the billed revenues associated with TM NBC rate component;
- i) A debit or credit entry to transfer the balance to or from another account, as authorized by the Commission;
- j) 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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**Pacific Gas and
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Oakland, California

Revised
Cancelling RevisedCal. P.U.C. Sheet No. 60895-E
Cal. P.U.C. Sheet No. 57661-E**ELECTRIC PRELIMINARY STATEMENT PART HX**
WILDFIRE MITIGATION PLAN MEMORANDUM ACCOUNT (WMPMA)

Sheet 1

HX. Wildfire Mitigation Plan Memorandum Account (WMPMA)

1. **PURPOSE:** The purpose of the Wildfire Mitigation Plan Memorandum Account (WMPMA) is to record, pursuant to Assembly Bill (AB) 1054 (Public Utilities Code Section 8386.4 (a)) and a Wildfire Mitigation Plan approved by the Commission, incremental costs incurred to implement an approved wildfire mitigation plan that are not otherwise recovered in PG&E's adopted revenue requirements. Such costs may include expense and capital expenditures for activities including but not limited to: operational practices, inspection programs, system hardening, enhanced vegetation management, enhanced situational awareness, public safety power shutoffs, and alternative technologies. Costs recorded to the WMPMA will not include costs approved for recovery in PG&E General Rate Cases (GRCs) or recovered through PG&E's Catastrophic Event Memorandum Account (CEMA), Fire Hazard Prevention Memorandum Account (FHPMA), Fire Risk Mitigation Memorandum Account (FRMMA), or other cost recovery mechanisms.

Upon issuance of securitized debt under AB 1054 to fund capital expenditures in the WMPMA, capital revenue requirements related to these capital expenditures will be modified to exclude depreciation expense, the return on investment, and taxes, with the exception of property taxes.

2. **APPLICABILITY:** The WMPMA applies to all customer classes, except for those specifically excluded by the Commission.
3. **REVISION DATE:** Disposition of the balance in this account will be established by a Commission decision through a GRC application or through other appropriate filing as otherwise authorized by the Commission.
4. **RATES:** The WMPMA does not have a rate component.
5. **ACCOUNTING PROCEDURE:** PG&E shall maintain the WMPMA by making entries to this account at the end of each month, or as applicable, as follows:
 - a. A debit entry equal to the expenses, net of RF&U, incurred related to implementation of an approved wildfire mitigation plan.
 - b. A debit or credit entry equal to the revenue requirement based on the recorded capital costs, net of RF&U, associated with the incremental costs of plant related to wildfire reduction work. Capital revenue requirements include depreciation expense, return on investment, federal and state income taxes, and property taxes associated with the costs of installed equipment.
 - c. A credit or debit entry to transfer all or a portion of the balance to other accounts for future rate recovery, as approved by the Commission.
 - d. A monthly credit entry equal to one-seventeenth (or amortization period approved) of the interim rate relief as authorized by the CPUC in Decision 20-10-026, or future Decisions as authorized by the Commission.

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Oakland, California

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ELECTRIC PRELIMINARY STATEMENT PART HX
WILDFIRE MITIGATION PLAN MEMORANDUM ACCOUNT (WMPMA)

Sheet 2

5. ACCOUNTING PROCEDURE (Cont'd):

- e. An entry equal to the interest on the average of the balance in the account at the beginning of the month and the balance in the 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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ELECTRIC PRELIMINARY STATEMENT PART HY
RULE 21 BALANCING ACCOUNT
(R21 BA)

Sheet 2

HY. RULE 21 BALANCING ACCOUNT (R21 BA)

5. ACCOUNTING PROCEDURE: (Cont'd.)

- c. A credit entry equal to the incremental portion of Rule 21 Interconnection Request fees determined specific for the recovery of costs to develop and implement process option 2.
- d. A debit or credit entry to transfer the balance to the Distribution Revenue Adjustment Mechanism (DRAM) or to any other regulatory balancing account as authorized by the Commission.
- e. An entry, as appropriate, each month equal to the interest on the average balance in this account at the beginning of the month and the balance after the above entries, at a rate equal to one-twelfth of the interest rate on the three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15, or its successor. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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ELECTRIC PRELIMINARY STATEMENT PART IA Sheet 1
CALIFORNIA CONSUMER PRIVACY MEMORANDUM ACCOUNT - ELECTRIC (CCPMA-E)

IA. California Consumer Privacy Memorandum Account – Electric (CCPMA-E)

1. **PURPOSE:** The purpose of the California Consumer Privacy Memorandum Account is to record incremental electric capital costs and expenses related to implementing the requirements of the California Consumer Privacy Act of 2018 as updated by the California Privacy Rights Act of 2020. Costs that can be attributed specifically to electric service will be recorded to this account. General costs that cannot be attributed specifically either to providing electric service or gas service will be allocated 55% electric and 45% gas.
2. **APPLICABILITY:** The California Consumer Privacy Memorandum Account applies to all electric customer classes, except for those schedules or contracts specifically excluded by the Commission.
3. **REVISION DATE:** Disposition of the balances in this account will be addressed in PG&E's next General Rate Case, or other application or separate proceeding, or as otherwise authorized by the Commission.
4. **RATES:** The California Consumer Privacy Memorandum Account does not have a rate component.
5. **ACCOUNTING PROCEDURE:** PG&E shall maintain the California Consumer Privacy Memorandum Account by making the following entries to the account at the end of each month, as applicable:
 - a. A debit entry equal to the incremental expenses related to implementation of the California Consumer Privacy Act as updated by the California Privacy Rights Act of 2020;
 - b. A debit or credit entry equal to the incremental capital revenue requirement based on incurred capital costs, including without limitation IT system and software capital revenue requirements, excluding Revenue Fees and Uncollectibles (RF&U). Capital-related revenue requirements include depreciation expense, return on investment, federal and state income taxes, and property taxes associated with the costs of installed equipment;
 - c. A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts as approved by the Commission, and
 - d. An entry, as appropriate, each month 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts. (N)



ELECTRIC PRELIMINARY STATEMENT PART IB Sheet 1
GENERAL RATE CASE ELECTRIC MEMORANDUM ACCOUNT (GRCEMA)

IB. GENERAL RATE CASE ELECTRIC MEMORANDUM ACCOUNT (GRCEMA)

1. **PURPOSE:** The purpose of the General Rate Case Electric Memorandum Account (GRCEMA) is to record the electric distribution and generation under or overcollections resulting from a final GRC decision that is approved after the effective date of the adopted revenue requirements. Pursuant to decision (D.) 22-06-033, the GRCEMA records the difference between the final adopted 2023 GRC revenue requirements and the placeholder revenue requirements incorporated into rates on January 1, 2023. Note that the below accounting procedures will be expanded to include 2024 GRC revenue requirements if a final decision is approved in 2024.
2. **APPLICABILITY:** The GRCEMA shall apply to all customer classes, except for those specifically excluded by the Commission.
3. **REVISION DATES:** Disposition of the balances in the account are detailed in the subaccount descriptions.
4. **RATES:** The GRCEMA does not have a separate rate component.
5. **ACCOUNTING PROCEDURE:** The GRCEMA consists of the following two subaccounts:

ELECTRIC DISTRIBUTION SUBACCOUNT: The purpose of the Electric Distribution Subaccount is to record the under or overcollection resulting from the difference between the adopted 2023 GRC revenue requirement and corresponding placeholder revenue requirement included in rates on January 1, 2023. Disposition of the balance in this subaccount shall be through the Distribution Revenue Adjustment Mechanism (DRAM).

GENERATION SUBACCOUNT: The purpose of the Generation Subaccount is to record the under or overcollection resulting from the difference between the adopted 2023 GRC revenue requirement and corresponding placeholder revenue requirement included in rates on January 1, 2023. Disposition of the balance in this subaccount shall be through the Portfolio Allocation Balancing Account (PABA) and Energy Resource Recovery Account (ERRA), as applicable.

a) Electric Distribution Subaccount

The following entries will be recorded to the Electric Distribution Subaccount, including, Revenue Fees & Uncollectibles (RF&U), upon implementation of a final 2023 GRC, or monthly as applicable:

- 1) A one-time debit entry equal to the adopted annual 2023 GRC electric distribution revenue requirement, prorated monthly beginning January 1, 2023 until the final 2023 GRC decision is implemented;
- 2) A one-time credit entry equal to the annual electric distribution placeholder revenue requirement included in rates on January 1, 2023, prorated monthly until the final 2023 GRC decision is implemented;
- 3) An entry to record the transfer of amounts to or from other accounts as approved by the Commission; and

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ELECTRIC PRELIMINARY STATEMENT PART IB Sheet 2
GENERAL RATE CASE ELECTRIC MEMORANDUM ACCOUNT (GRCEMA)

IB. GENERAL RATE CASE ELECTRIC MEMORANDUM ACCOUNT (GRCEMA) (Cont'd.)

5. ACCOUNTING PROCEDURE: The GRCEMA consists of the following two subaccounts (Cont'd):

a) Electric Distribution Subaccount (Cont'd.)

- 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

(L)
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(L)
(N)
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(N)

b) Generation Subaccount

The following entries will be made to the Generation Subaccount, excluding RF&U, upon implementation of a final 2023 GRC decision, or monthly as applicable:

- 1) A one-time debit entry equal to the adopted annual 2023 generation revenue requirement, prorated monthly beginning January 1, 2023 until the final 2023 GRC decision is implemented;
- 2) A one-time credit entry equal to the annual placeholder generation revenue requirement included in rates on January 1, 2023, prorated monthly until the final 2023 GRC decision is implemented;
- 3) An entry to record the transfer of amounts to or from other accounts as approved by the Commission; and
- 4) An entry equal to interest on the average balance in the account at the beginning of the month and the balance after the above entries, at a rate equal to one-twelfth of the interest rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15 or its successor. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

(N)
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(N)

(Continued)



ELECTRIC PRELIMINARY STATEMENT PART ID Sheet 2
COVID-19 PANDEMIC PROCTIONS MEMORANDUM ACCOUNT (CPPMA)

ID. - COVID-19 Pandemic Protection Memorandum Account – Electric (CPPMA-E) (Cont'd)

5. ACCOUNTING PROCEDURES: (Cont'd)

- f. A debit entry equal to any other costs authorized by the Commission to be recorded to this account;
- g. A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts as approved by the Commission, and
- h. An entry, as appropriate, each month equal to interest on the average balance in the account at the beginning of the month and the balance after the above entries, excluding entry 5.e., 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

(N)
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(N)

(Continued)



ELECTRIC PRELIMINARY STATEMENT PART IG
MICROGRIDS MEMORANDUM ACCOUNT (MGMA)

Sheet 2

5. ACCOUNTING PROCEDURE: (Cont'd)

The CMEP subaccount will track incremental expense and capital related costs related to implementation and administration of the program¹

The Microgrid Incentive Program - Development subaccount tracked incremental expenses related to developing the Microgrid Incentive Program pursuant to Section 3.4.3 of D.21-01-018 prior to Commission approval of the program implementation details in D.23-04-034; and

The Microgrid Incentive Program – Implementation and Administration subaccount tracked incremental expenses related to the other implementation requirements for fulfilling Section 3.4.3 of D.21-01-018. Pursuant to D.23-04-034, the MIP Development and MIP Implementation and Administration will be closed. Any balances within the MIP Development and MIP Implementation and Administration will be transferred into DRAM at the next AET after D.23-04-034.

a. Make-Ready Program for Single-Season Microgrid Solutions Subaccount

The following entries will be made to this subaccount at the end of each month, or as applicable, as follows:

- 1) A debit entry equal to the expense incurred related to implementation of the Make-Ready Program for single-season microgrid solutions.
- 2) A debit or credit entry equal to the revenue requirement based on the recorded capital costs associated with the implementation of the Make-Ready Program for Single-Season Solutions. Capital revenue requirements include depreciation expense, return on investment, federal and state taxes, and property taxes associated with costs of installed equipment.
- 3) A debit or credit entry to transfer all or a portion of the balance in this subaccount, to other adjustment clauses for future rate recovery, as may be approved by the CPUC.
- 4) A debit or credit entry equal to the interest on the average of the balance in the account at the beginning of the month and the balance in the 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

(N)
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(N)

b. 2020 Temporary Generation Subaccount

The following entries will be made to this subaccount at the end of each month, or as applicable, as follows:

- 1) A debit entry equal to the expense incurred related to implementation of the 2020 Temporary Generation Program, net of any reimbursements, if applicable.

¹As of April 14, 2023 CMEP microgrid utility upgrades and the revenue requirement for CMEP capital costs will be prospectively recorded to the Microgrids Balancing Account (Electric Preliminary Statement Part IT) pursuant to D.23-04-034, which was issued on that date.

(Continued)



**ELECTRIC PRELIMINARY STATEMENT PART IG
MICROGRIDS MEMORANDUM ACCOUNT (MGMA)**

Sheet 3

5. ACCOUNTING PROCEDURE: (Cont'd)

b. 2020 Temporary Generation subaccount (Cont'd)

- 2) If applicable, a debit or credit entry equal to the revenue requirement based on the recorded capital costs associated with the implementation of the 2020 Temporary Generation Program. Capital revenue requirements include depreciation expense, return on investment, federal and state taxes, and property taxes associated with costs of installed equipment.²
- 3) A debit or credit entry to transfer all or a portion of the balance in this subaccount, to other adjustment clauses for future rate recovery, as may be approved by the CPUC.
- 4) A debit or credit entry equal to the interest on the average of the balance in the account at the beginning of the month and the balance in the 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

(N)
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(N)

c. 2021 Temporary Generation Subaccount

The following entries will be made to this subaccount at the end of each month, or as applicable, as follows:

- 1) A debit entry equal to the expense incurred related to implementation of the 2021 Temporary Generation Program, net of any reimbursements, if applicable.
- 2) A debit or credit entry to transfer all or a portion of the balance in this subaccount, to other adjustment clauses for future rate recovery, as may be approved by the CPUC.
- 3) A debit or credit entry equal to the interest on the average of the balance in the account at the beginning of the month and the balance in the 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

(N)
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(N)

² PG&E's accounting policies will be applied to the costs recorded to the MGMA 2020 Temporary Generation Subaccount to determine expense or capitalization treatment. These policies apply to property, plant, and equipment as well as computer software. Lifespan, inclusion in the Retirement Unit Catalog, and exceeding a minimum material cost per unit, are among the main determining factors. However, some situations are very specific and require additional analysis and judgement in determining the cost categorization. PG&E has included in its preliminary statement accounting procedures to allow both expense and capitalized costs to be recorded into the MGMA 2020 Temporary Generation Subaccount in the event that these costs are incurred in order to implement D.20-06-017.

(Continued)

Advice 7818-E
Decision

Issued by
Shilpa Ramaiya
Vice President

Submitted
Effective
Resolution

January 20, 2026
January 1, 2026

**ELECTRIC PRELIMINARY STATEMENT PART IG
MICROGRIDS MEMORANDUM ACCOUNT (MGMA)**

Sheet 4

5. ACCOUNTING PROCEDURE: (Cont'd)**d. 2022 Temporary Generation Subaccount**

The following entries will be made to this subaccount at the end of each month, or as applicable, as follows:

- 1) A debit entry equal to the expense incurred related to implementation of the 2022 Temporary Generation Program, net of any reimbursements, if applicable.
- 2) A debit or credit entry to transfer all or a portion of the balance in this subaccount, to other adjustment clauses for future rate recovery, as may be approved by the CPUC.
- 3) A debit or credit entry equal to the interest on the average of the balance in the account at the beginning of the month and the balance in the 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

(N)
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(N)**e. Single-Season, Temporary Generator Subaccount**

The following entries will be made to this subaccount at the end of each month, or as applicable, as follows:

- 1) A debit entry equal to the expense incurred related to single-season, temporary generators beginning with the 2023 fire season.
- 2) If applicable, a debit or credit entry equal to the revenue requirement based on the recorded capital costs associated with single-season, temporary generators. Capital revenue requirements include depreciation expense, return on investment, federal and state taxes, and property taxes associated with costs of installed equipment.³
- 3) A debit or credit entry to transfer all or a portion of the balance in this subaccount, to other adjustment clauses for future rate recovery, as may be approved by the CPUC.

(L)
(L)

³PG&E's accounting policies will be applied to the costs recorded to the MGMA Single-Season, Temporary Generator Subaccount to determine expense or capitalization treatment. These policies apply to property, plant, and equipment as well as computer software. Lifespan, inclusion in the Retirement Unit Catalog, and exceeding a minimum material cost per unit, are among the main determining factors. However, some situations are very specific and require additional analysis and judgement in determining the cost categorization. PG&E has included in its preliminary statement accounting procedures to allow both expense and capitalized costs to be recorded into the MGMA Single-Season, Temporary Generator Subaccount in the event that these costs are incurred in order to implement D.22-11-009.



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**ELECTRIC PRELIMINARY STATEMENT PART IG
MICROGRIDS MEMORANDUM ACCOUNT (MGMA)**

Sheet 5

5. ACCOUNTING PROCEDURE: (Cont'd)**e. Single-Season, Temporary Generator Subaccount (Cont'd.)**

- 4) A debit or credit entry equal to the interest on the average of the balance in the account at the beginning of the month and the balance in the 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

(L)

(L)

(N)

(N)

f. CMEP subaccount

The following entries will be made to this subaccount at the end of each month, or as applicable, as follows:

- 1) A debit entry equal to the expense incurred related to implementation of the CMEP.
- 2) A debit or credit entry equal to the revenue requirement based on the recorded capital costs associated with the implementation of the CMEP. Capital revenue requirements include depreciation expense, return on investment, federal and state taxes, and property taxes associated with costs of installed equipment.
- 3) A debit or credit entry to transfer all or a portion of the balance in this subaccount, to other adjustment clauses for future rate recovery, as may be approved by the CPUC.
- 4) A debit or credit entry equal to the interest on the average of the balance in the account at the beginning of the month and the balance in the 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

(N)

(N)

g. Microgrid Incentive Program Subaccount – Development

The following entries will be made to this subaccount at the end of each month, or as applicable, as follows:

- 1) A debit entry equal to the expense incurred related to development of the Microgrid Incentive Program.

(L)

(L)

(Continued)



ELECTRIC PRELIMINARY STATEMENT PART IG
MICROGRIDS MEMORANDUM ACCOUNT (MGMA)

Sheet 6

5. ACCOUNTING PROCEDURE: (Cont'd)

g. Microgrid Incentive Program Subaccount – Development (Cont'd.)

- 2) A debit or credit entry to transfer all or a portion of the balance in this subaccount, to other adjustment clauses for future rate recovery, as may be approved by the CPUC.
- 3) A debit or credit entry equal to the interest on the average of the balance in the account at the beginning of the month and the balance in the 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

(L)
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(L)
(N)
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(N)

h. Microgrid Incentive Program Subaccount – Implementation and Administration

The following entries will be made to this subaccount at the end of each month, or as applicable, as follows:

1. A debit entry equal to the expense incurred related to the implementation and administration of the Microgrid Incentive Program.
2. A debit or credit entry to transfer all or a portion of the balance in this subaccount, to other adjustment clauses for future rate recovery, as may be approved by the CPUC.
3. A debit or credit entry equal to the interest on the average of the balance in the account at the beginning of the month and the balance in the 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

(N)
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(N)

(Continued)



ELECTRIC PRELIMINARY STATEMENT PART IH Sheet 1
DISCONNECTIONS MEMORANDUM ACCOUNT - ELECTRIC (DMA-E)

IH. Disconnections Memorandum Account – Electric (DMA-E)

1. **PURPOSE:** The purpose of the Disconnections Memorandum Account (DMA) is to 1) track incremental costs associated with implementing the requirements of Decision (D.) 20-06-003 and 2) the electric portion of incremental Medical Baseline recertification administrative and implementation costs per D.22-11-033, which modified D.02-04-026. Costs will be tracked separately using internal orders. Costs that can be attributed specifically to electric service will be recorded to this account. General costs that cannot be attributed specifically to either providing electric or gas service will be allocated 55% electric and 45% gas.

PG&E will also track the Arrearage Management Payment Plan program evaluation costs and Medical Baseline Population Study costs authorized in D.23-08-049.

PG&E will also track the incremental costs incurred to implement D.25-06-012.

2. **APPLICABILITY:** The DMA applies to residential electric customers.
3. **REVISION DATE:** Disposition of the balances in the account will be addressed in a future general rate case (GRC) proceeding, or other application or proceeding.
4. **RATES:** The DMA does not have a rate component.
5. **ACCOUNTING PROCEDURE:** PG&E will maintain the DMA by making the following entries, net of Revenue Fees and Uncollectibles (RF&U), to the account at the end of each month, or as applicable:
 - a. A debit entry equal to the actual incremental expenses.
 - b. A debit or credit entry equal to the capital revenue requirement associated with actual incremental capital costs incurred. Capital-related revenue requirements include depreciation expense, return on investment, federal and state income taxes, and property taxes associated with the costs of installed equipment.
 - c. A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts as approved by the Commission.
 - d. A debit or credit, as appropriate, equal to interest on the average balance in the account at the beginning of the month and the balance after the above entries, at the 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

(N)
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(N)

(Continued)



ELECTRIC PRELIMINARY STATEMENT PART II
CLIMATE ADAPTATION VULNERABILITY ASSESSMENT
MEMORANDUM ACCOUNT - ELECTRIC (CAVAMA-E)

Sheet 1

- II. CLIMATE ADAPTATION VULNERABILITY ASSESSMENT MEMORANDUM ACCOUNT-ELECTRIC (CAVAMA-E)
1. **PURPOSE:** The purpose of the Climate Adaptation Vulnerability Assessment Memorandum Account-Electric (CAVAMA-E) is to track and record costs directly related to the climate vulnerability assessments and any incremental costs related to community engagement, the Community Engagement Plans, and the related community engagement surveys ordered in Decision (D.) 20-08-046 . The CAVAMA will not include costs recorded and recovered in another account.
 2. **APPLICABILITY:** The CAVAMA will apply to all customer classes, except for those specifically excluded by the Commission.
 3. **REVISION DATES:** Disposition of the balance in the account will be through an application as authorized by the Commission.
 4. **RATES:** The CAVAMA does not have a separate rate component.
 5. **ACCOUNTING PROCEDURE:** The following entries will be made each month, or as applicable:
 - a) A debit entry equal to incremental costs associated with vulnerability assessments, community outreach plans, and activities related to Community Engagement Plans and surveys;
 - b) An entry to record the transfer of amounts to or from other accounts as approved by the Commission; and
 - c) 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

(N)
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(N)



ELECTRIC PRELIMINARY STATEMENT PART IJ
BIOMAT NON-BYPASSABLE CHARGE BALANCING ACCOUNT

Sheet 2

IJ. BioMAT Non-bypassable Charge Balancing Account (BNBCBA) (Cont'd)

- g) A debit or credit entry to true-up the Retained RA Value, determined using the Forecast RA Adder to the Retained RA Value using the Final RA Adder. A corresponding credit or debit entry equal to the true-up of the Retained RA Value is recorded in ERRa;

5. ACCOUNTING PROCEDURE (Cont'd)

- h) A debit entry equal to quarterly disbursement of the authorized annual BioMAT Program budget for participating CCAs in PG&E's territory as approved by the Commission or pending approval by the Commission as submitted in the CCA's annual Tier 3 Advice Letter budget request, which would reflect BioMAT net costs equal to PPA costs minus RA attributes based on the Market Price Benchmark (MPB) minus Renewable Energy Certificate (REC) attributes based on the MPB minus CAISO Market Revenues;
- i) An entry equal to costs paid to an external website administrator (e.g., Accion or its Successor) and expenses associated with a Third-Party Administrator to oversee administrative program functions for PG&E and CCAs in PG&E's service territory that have implemented a BioMAT Program;
- j) An entry equal to any other BioMAT Procurement or Program expenses authorized by the Commission;
- k) A debit or credit entry to transfer the balance to or from another account, as authorized by the Commission;
- l) 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

(N)
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(N)



ELECTRIC PRELIMINARY STATEMENT PART IK Sheet 2
POWER CHARGE INDIFFERENCE ADJUSTMENT PREPAYMENT BALANCING ACCOUNT

IK. POWER CHARGE INDIFFERENCE ADJUSTMENT PREPAYMENT BALANCING ACCOUNT
(Cont'd)

E. ACCOUNTING PROCEDURE (Cont'd):

A. [Pre-payer 1] PCIA Prepayment Subaccount (Cont'd)

- c. A credit entry equal to the interest on the average of the balance in the beginning of the month and the balance after the entries above, unless otherwise specified in the Prepayment Application, equal to the one-twelfth of the interest rate on three-month nonfinancial Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15, or its successor publication. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts. (N)



ELECTRIC PRELIMINARY STATEMENT PART IM Sheet 2
RESIDENTIAL UNCOLLECTIBLES BALANCING ACCOUNT - ELECTRIC (RUBA-E)

IM. Residential Uncollectibles Balancing Account – Electric (RUBA-E)

5. ACCOUNTING PROCEDURES: (Cont'd)

a. Non-Generation Subaccount

The following entries will be made to this subaccount at the end of the month, or as applicable, as follows:

1. A debit or credit entry, as appropriate, equal to the portion of PG&E's recorded accrual for uncollectibles expense associated with non-generation charges attributable to all bundled and unbundled residential customers. This amount will be revised to reflect the actual write-off of non-generation residential customers accounts receivables, including write-offs transferred to the AMP subaccount for recovery, once known.
2. A credit entry equal to the portion of uncollectibles revenues associated with non-generation charges attributable to all bundled and unbundled residential customers, computed by multiplying residential customers non-generation billed and unbilled revenues times the adopted uncollectibles factor.
3. A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts as approved by the Commission.
4. A debit or credit entry, as appropriate, equal to interest on the average balance in the account at the beginning of the month and the balance after the above entries, at the 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts. (N)

b. Generation Subaccount

The following entries will be made to this subaccount at the end of the month, or as applicable, as follows:

1. A debit or credit entry, as appropriate, equal to the portion of PG&E's recorded accrual for generation uncollectibles expense attributable to residential bundled customers. This amount will be revised to reflect the actual write-off of generation residential customers accounts receivables, including write-offs transferred to the AMP subaccount for recovery, once known. (L)

(Continued)



ELECTRIC PRELIMINARY STATEMENT PART IM Sheet 3
RESIDENTIAL UNCOLLECTIBLES BALANCING ACCOUNT - ELECTRIC (RUBA-E)

5. ACCOUNTING PROCEDURES: (Cont'd)

b. Generation Subaccount (Cont'd)

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|--|--------------------------------|
| 2. A credit entry equal to generation uncollectibles revenues attributable to residential bundled customers, computed by multiplying residential bundled customers generation billed and unbilled revenues times the approved uncollectibles factor. | (L)

(L) |
| 3. A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts as approved by the Commission. | |
| 4. A debit or credit entry, as appropriate, equal to interest on the average balance in the account at the beginning of the month and the balance after the above entries, at the 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts. | (N)

(N) |

c. AMP Debt Forgiveness Subaccount

The following entries will be made to this subaccount at the end of the month, or as applicable, as follows:

- | | |
|--|--------------------------------|
| 1. A debit entry equal to the actual debt forgiven for residential customers enrolled in the AMP of charges for PG&E provided services, services provided by eligible third-party service providers participating in AMP, and third-party taxes, charges, and fees. | |
| 2. A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts as approved by the Commission. | |
| 3. A debit or credit entry, as appropriate, equal to interest on the average balance in the account at the beginning of the month and the balance after the above entries, at the 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts. | (N)

(N) |



**ELECTRIC PRELIMINARY STATEMENT PART IN
RISK TRANSFER BALANCING ACCOUNT - ELECTRIC (RTBA-E)**

Sheet 4

IN. Risk Transfer Balancing Account – Electric (*RTBA-E*) (Cont'd)

2. **APPLICABILITY:** The RTBA-E applies to all customer classes, except for those schedules or contracts specifically excluded by the Commission.
3. **REVISION DATE:** Disposition of balances in the subaccounts are included in the above descriptions of the subaccounts.
4. **RATES:** The RTBA-E does not have a rate component.
5. **ACCOUNTING PROCEDURE:** The following entries will be made at the end of each month, or as applicable, excluding an allowance for Revenue Fees and Uncollectible (RF&U) accounts expense:

THIRD PARTY ELECTRIC DISTRIBUTION SUBACCOUNT:

- a) A credit entry equal to one-twelfth of the adopted annual expenses allocated to this subaccount;
- b) A debit entry equal to the actual expenses incurred allocated to this subaccount up to the adopted funding annual cap, plus associated actual financial risk transfer expenses;
- c) An entry to record the transfer of amounts to or from other accounts as approved by the Commission; and
- d) 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

(N)
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(N)

(L)
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(L)

(Continued)



**ELECTRIC PRELIMINARY STATEMENT PART IN
RISK TRANSFER BALANCING ACCOUNT - ELECTRIC (RTBA-E)**

Sheet 5

IN. Risk Transfer Balancing Account – Electric (*RTBA-E*) (Cont'd)

5. ACCOUNTING PROCEDURE: (Cont'd)

THIRD PARTY GENERATION SUBACCOUNT:

- a) A credit entry equal to one-twelfth of the adopted annual expenses allocated to this subaccount;
- b) A debit entry equal to the actual expenses incurred allocated to this subaccount up to the adopted annual funding cap, plus associated actual financial risk transfer expenses;
- c) An entry to record the transfer of amounts to or from other accounts as approved by the Commission; and
- d) 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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(N)

ADDITIONAL NON-WILDFIRE EXPENSES SUBACCOUNT:

- a) A debit entry equal to the electric distribution and generation portion of actual expenses incurred above the adopted annual funding cap;
- b) An entry to record the transfer of amounts to or from other accounts as approved by the Commission, and
- c) 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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**ELECTRIC PRELIMINARY STATEMENT PART IN
RISK TRANSFER BALANCING ACCOUNT - ELECTRIC (RTBA-E)**

Sheet 6

IN. Risk Transfer Balancing Account – Electric (*RTBA-E*) (Cont'd)

(L)

5. ACCOUNTING PROCEDURE: (Cont'd)

WILDFIRE SELF-INSURANCE SUBACCOUNT:

- a) A debit entry equal to the recorded accruals for self-insurance costs. The accrual will be revised to reflect actual expenses, once known;
- b) A credit entry equal to one-twelfth of the adopted annual self-insurance funding;
- c) A credit entry equal to investment income earned on self-insurance funds, net of applicable fees, as an offset to self-insurance costs;
- d) A credit entry equal to 5% of the annual recorded self-insurance liability expenses up to \$1 billion as a deductible. The total amount of the deductible will not exceed \$50 million annually;
- e) A debit entry equal to costs incurred within the self-insured retention in PG&E's commercial policies;
- f) A debit or credit entry equal to unanticipated costs or benefits associated with implementation and operation of the self-insurance program;²
- g) An entry to record the transfer of amounts to or from other accounts as approved by the Commission; and
- h) A debit 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 if the balance is an undercollection 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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² Any amounts recorded to the account pursuant this entry will be identified and discussed in Tier 2 advice letter filings, where applicable.

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(Continued)



**ELECTRIC PRELIMINARY STATEMENT PART IN
RISK TRANSFER BALANCING ACCOUNT - ELECTRIC (RTBA-E)**

Sheet 7

IN. Risk Transfer Balancing Account – Electric (RTBA-E) (Cont'd)

(L)

5. ACCOUNTING PROCEDURE: (Cont'd)

NON-WILDFIRE SELF-INSURANCE SUBACCOUNT:

- a) A debit entry equal to the recorded accruals for self-insurance costs. The accrual will be revised to reflect actual expenses, once known;
- b) A credit entry equal to one-twelfth of the adopted annual self-insurance funding;
- c) A credit entry equal to investment income earned on self-insurance funds, net of applicable fees, as an offset to self-insurance costs;
- d) A credit entry equal to 2.5% of the annual recorded self-insurance liability expenses up to \$460 million as a deductible. The total amount of the deductible will not exceed \$11.5 million annually;
- e) A debit or credit entry equal to unanticipated costs or benefits associated with implementation and operation of the self-insurance program;²
- f) An entry to record the transfer of amounts to or from other accounts as approved by the Commission; and,
- g) A debit 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 if the balance is an undercollection 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

(L)

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(N)

² Any amounts recorded to the account pursuant this entry will be identified and discussed in Tier 2 advice letter filings, where applicable.

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ELECTRIC PRELIMINARY STATEMENT PART IO
WILDFIRE MITIGATION BALANCING ACCOUNT - WMBA-E

Sheet 2

IO. Wildfire Mitigation Balancing Account - Electric (WMBA-E) (Cont'd)

3. **REVISION DATE:** Disposition of overcollected balances in the individual expense subaccounts may be done either on an annual basis, once PG&E has concluded the funding will not be spent, or at the end of the GRC funding cycle through the Annual Electric True-Up (AET) advice letter, or another tier 2 advice letter, or propose an alternative disposition of the balances in the subaccounts as part of its next GRC application. If the aggregate total actual capital expenditures are less than the total adopted capital expenditures at the end of the GRC funding cycle, PG&E will refund the revenue requirement associated with the underspent amount to customers through the AET advice letter, or another tier 2 advice letter, or propose an alternative disposition of the total overcollection as part of its next GRC application.
4. **RATES:** The WMBA does not have a rate component.
5. **ACCOUNTING PROCEDURE:** PG&E will maintain a subledger to track the capital expenditures incurred as recorded in its accounting system of record. If the aggregated capital expenditures incurred at the end of the rate case cycle are less than the total adopted amounts, entry c) and d) will be recorded. The following entries will be made at the end of each month, or as applicable, excluding an allowance for Revenue Fees and Uncollectible (RF&U) accounts expense:

ELECTRIC DISTRIBUTION SUBACCOUNTS: Entries a) and b) apply only to the expense subaccount and entries c), d) and e) apply only to the capital subaccount:

- a) A credit entry equal to one-twelfth of the adopted expenses allocated to the electric distribution function;
- b) A debit entry equal to the actual expenses incurred allocated to the electric distribution function;
- c) A credit entry equal to the revenue requirement associated with aggregated 2023 through 2026 adopted capital expenditures allocated to the electric distribution function;
- d) A debit entry equal to the capital revenue requirement associated with the aggregated 2023 through 2026 actual capital additions incurred for the electric distribution function. 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;
- e) A debit or credit entry to adjust capital revenue requirements related to securitized capital expenditures to exclude depreciation expense, the return on investment, and taxes excluding property taxes;
- f) An entry to record the transfer of amounts to or from other accounts as approved by the Commission; and

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(L)

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ELECTRIC PRELIMINARY STATEMENT PART IO
WILDFIRE MITIGATION BALANCING ACCOUNT - WMBA-E

Sheet 3

IO. Wildfire Mitigation Balancing Account - Electric (WMBA-E) (Cont'd)

5. ACCOUNTING PROCEDURE (Cont'd):

ELECTRIC DISTRIBUTION SUBACCOUNTS (Cont'd):

- g) 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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GENERATION SUBACCOUNTS: Entries a) and b) apply only to the expense subaccount and entries c) and d) apply only to the capital subaccount:

- a) A credit entry equal to one-twelfth of the adopted expenses allocated to the generation function;
- b) A debit entry equal to the actual expenses incurred allocated to the generation function;
- c) A credit entry equal to the revenue requirement associated with aggregated 2023 through 2026 adopted capital expenditures allocated to the generation function;
- d) A debit entry equal to the capital revenue requirement associated with the aggregated 2023 through 2026 actual capital additions incurred for the generation function. 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;
- e) An entry to record the transfer of amounts to or from other accounts as approved by the Commission; and
- f) 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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Oakland, California

Cal. P.U.C. Sheet No. 60919-E
Cal. P.U.C. Sheet No. 48062-E

$$\begin{array}{c} (N) \\ | \\ (N) \end{array}$$



Sheet 1

IR. AB841 School Energy Efficiency Stimulus Program Balancing Account - Electric

- #### 5. ACCOUNTING PROCEDURE:

- a) A credit entry equal to one-twelfth of electric portion of the adopted incremental annual budget allocated to AB841 School Energy Efficiency Stimulus Program. A corresponding debit entry is recorded in the Procurement Energy Efficiency Balancing Account (PEEBA);
- b) A credit entry equal to electric portion of unspent and uncommitted Energy Efficiency funds to be used toward the AB841 School Energy Efficiency Stimulus Program budget. A corresponding debit entry is recorded in the PEEBA;
- c) A debit entry equal to actual expenses incurred for AB841 School Energy Efficiency Stimulus Program;
- d) An entry to record the transfer of amounts to or from other accounts as approved by the Commission; and

$$\begin{array}{c} (L) \\ | \\ | \\ | \\ | \\ | \\ (L) \end{array}$$

(Continued)



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**Pacific Gas and
Electric Company®**

Oakland, California

Original

Cal. P.U.C. Sheet No.

60921-E

ELECTRIC PRELIMINARY STATEMENT PART IR

Sheet 2

**AB841 SCHOOL ENERGY EFFICIENCY STIMULUS PROGRAM BALANCING ACCOUNT -
ELECTRIC**

IR. AB841 School Energy Efficiency Stimulus Program Balancing Account – Electric (Cont'd.)

(L)

5. ACCOUNTING PROCEDURE (Cont'd.):

- e) 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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January 1, 2026



Sheet 1

1. **PURPOSE:** The purpose of the Regional Plan Memorandum Account (RPMA) is to track and record the incremental costs incurred related to developing and implementing PG&E's Regionalization Plan in accordance with directives of the California Public Utilities Commission. Such costs may include amounts related to facilities and real estate, information technology, compensation of new regional officers and other personnel, and other reasonable expenditures to implement regional restructuring. The RPMA will not include costs recorded and recovered in another account.
2. **APPLICABILITY:** The RPMA shall apply to all customer classes, except for those specifically excluded by the Commission.
3. **REVISION DATES:** Disposition of the balance in the account will be through a General Rate Case (GRC) or other application as authorized by the Commission.
4. **RATES:** The RPMA does not have a separate rate component.
5. **ACCOUNTING PROCEDURE:** The following entries will be made each month, or as applicable:
 - a) A debit entry equal to incremental costs of regionalization;
 - b) A debit or credit entry equal to the capital revenue requirement associated with the actual capital expenditures incurred. Capital-related revenue requirements include depreciation expense, return on rate base at the authorized cost of capital, federal and state income taxes, and property taxes, associated with the capital asset additions;
 - c) An entry to record the transfer of amounts to or from other accounts as approved by the Commission; and
 - d) 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

$$(N)$$



**ELECTRIC PRELIMINARY STATEMENT PART IT
MICROGRIDS BALANCING ACCOUNT (MGBA)**

Sheet 3

5. ACCOUNTING PROCEDURE (Cont'd)

The Microgrids Incentive Program Subaccount (one-way subaccount) records the actual incurred costs of the MIP, specifically 1) the actual incremental incurred expenses and pass-through costs, 2) the capital-related revenue requirement related to the actual incremental capital costs, and 3) the revenue requirement related to the “customer-side infrastructure” incurred for the MIP up to its share of the separate program and administrative budget caps. The administrative costs will be tracked separately from all other costs through the use of internal orders. Any unspent funds for administrative costs must be returned to customers at the end of the related project work. The CPUC adopted a \$15 million per project cap that consists of \$1 million for Interconnection Allowance and \$14 million for Incentive Award. Internal orders will also be used to separately track the Interconnection Allowance and Incentive Award for each project. The types of costs eligible for the third-party’s Incentive Award are listed in the MIPIP.⁴ The revenue requirement related to the “customer-side infrastructure” will be recorded as a regulatory asset at a rate equivalent to PG&E’s weighted average cost of authorized debt during the period in which financing costs for the regulatory asset are incurred and amortized over 5 years pursuant to D.23-04-034. “Customer-side infrastructure” costs that receive regulatory asset treatment would include those third-party Incentive Award costs that are “paid for by Utility customers that if acquired by the Utility would be capitalized due to the types of costs, i.e., property, plant and equipment”⁵ plus supportive activities that are normally capitalized to put the asset into service.

The Microgrid Utility Infrastructure Upgrades Subaccount (one-way subaccount) records the microgrid utility upgrades and capital-related revenue requirement related to the Community Microgrid Enablement Program (CMEP) as of April 14, 2023, which was the issuance date of D.23-04-034.

A. The Electrical Isolation Technology Evaluation Subaccount

The following entries will be made each month, or as applicable, net of Revenue Fees and uncollectibles (RF&U):

1. A debit equal to the actual incremental incurred expenses;
2. A debit or credit entry equal to the capital-related revenue requirement related to the actual incremental capital costs incurred. Capital-related revenue requirements include depreciation expense, return on investment, federal and state income taxes, and property taxes associated with the costs of installed equipment;
3. A credit to transfer the balance or amounts to the DRAM for true-up in rates; and
4. A debit or credit entry equal to the interest on the average of the balance in this subaccount at the beginning of the month and the balance in this subaccount 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

(N)
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⁴ Joint IOU’s Microgrid Incentive Program Implementation Plan, pp. 32-33.

⁵ Joint IOU’s Microgrid Incentive Program Implementation Plan, p. 49.



**ELECTRIC PRELIMINARY STATEMENT PART IT
MICROGRIDS BALANCING ACCOUNT (MGBA)**

Sheet 4

5. ACCOUNTING PROCEDURE (Cont'd)

B. The Microgrids Evaluation Subaccount

The following entries will be made each month, or as applicable, net of RF&U:

1. A debit equal to the actual incremental incurred expenses;
2. A credit to transfer the balance or amounts to the DRAM for true-up in rates; and
3. A debit or credit entry equal to the interest on the average of the balance in this subaccount at the beginning of the month and the balance in this subaccount 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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C. The Clean Substation Microgrid Program

The following entries will be made each month, or as applicable, net of RF&U:

1. A debit equal to the actual incremental incurred expenses;
2. A debit or credit entry equal to the capital-related revenue requirement related to the actual incremental capital costs incurred. Capital-related revenue requirements include depreciation expense, return on investment, federal and state income taxes, and property taxes associated with the costs of installed equipment;
3. A credit to transfer the balance or amounts in this subaccount, to the DRAM for future rate recovery; and
4. A debit or credit entry equal to the interest on the average of the balance in this subaccount at the beginning of the month and the balance in this subaccount 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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Regulatory Proceedings and Rates

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Resolution	



**ELECTRIC PRELIMINARY STATEMENT PART IT
MICROGRIDS BALANCING ACCOUNT (MGBA)**

Sheet 5

5. ACCOUNTING PROCEDURE (Cont'd)

D. Make-Ready

The following entries will be made each month, or as applicable, net of RF&U:

1. A credit equal to one-twelfth the adopted annual revenue requirement. A corresponding entry is included in DRAM, inclusive of RF&U;
2. A debit equal to the actual incremental incurred expenses;
3. A debit or credit entry equal to the capital-related revenue requirement related to the actual incremental capital costs incurred. Capital-related revenue requirements include depreciation expense, return on investment, federal and state income taxes, and property taxes associated with the costs of installed equipment;
4. A debit or credit to transfer the balance or amounts to the DRAM for true-up in rates; and
5. A debit or credit entry equal to the interest on the average of the balance in this subaccount at the beginning of the month and the balance in this subaccount 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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Oakland, California

**ELECTRIC PRELIMINARY STATEMENT PART IT
MICROGRIDS BALANCING ACCOUNT (MGBA)**

Sheet 6

5. ACCOUNTING PROCEDURE (Cont'd)**E. Utility-Owned Generation**

(L)

The following entries will be made each month, or as applicable, net of RF&U:

1. A credit equal to one-twelfth the adopted annual revenue requirement. A corresponding entry is included in DRAM, inclusive of RF&U;
2. A debit equal to the actual incremental incurred expenses;
3. A debit or credit entry equal to the capital-related revenue requirement related to the actual incremental capital costs incurred. Capital-related revenue requirements include depreciation expense, return on investment, federal and state income taxes, and property taxes associated with the costs of installed equipment;
4. A credit equal to any value received from Resource Adequacy credits, energy or ancillary services wholesale market transactions, and Renewable Energy Credits;
5. A debit or credit to transfer the balance or amounts to the DRAM for true-up in rates; and
6. A debit or credit entry equal to the interest on the average of the balance in this subaccount at the beginning of the month and the balance in this subaccount 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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F. Third-Party DGEMS Contracts

The following entries will be made each month, or as applicable, net of RF&U:

1. A debit equal to the actual incremental incurred expenses;
2. A credit equal to any value received from Resource Adequacy credits, energy or ancillary services wholesale market transactions, and Renewable Energy Credits;
3. A debit or credit to transfer the balance or amounts to the DRAM for true-up in rates; and
4. A debit or credit entry equal to the interest on the average of the balance in this subaccount at the beginning of the month and the balance in this subaccount 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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**ELECTRIC PRELIMINARY STATEMENT PART IT
MICROGRIDS BALANCING ACCOUNT (MGBA)**

Sheet 7

5. ACCOUNTING PROCEDURE (Cont'd)

(L)

G. The Microgrids Incentive Program Subaccount

The following entries will be made each month, or as applicable, net of RF&U:

1. A debit entry equal to the actual incremental incurred expenses for administration;
2. A debit entry equal to the actual incremental incurred program costs, including pass-through costs related to remittances to customers participating in the program;
3. A debit or credit entry equal to the capital-related revenue requirement related to the actual incremental capital costs incurred. Capital-related revenue requirements include depreciation expense, return on investment, federal and state income taxes, and property taxes associated with the costs of installed equipment;
4. A debit or credit entry equal to the revenue requirement related to the "customer-side infrastructure" incurred. The revenue requirement will include amortization expense, return on investment, and federal and state income taxes associated with the costs of installed equipment. The "customer-side infrastructure" costs are recorded as a regulatory asset and will be amortized over five years, at a rate equivalent to PG&E's weighted average cost of authorized debt during the period in which the financing costs for the regulatory asset are incurred;
5. A debit or credit to transfer the balance or amounts to the DRAM for true-up in rates; and
6. A debit or credit entry equal to the interest on the average of the balance in this subaccount at the beginning of the month and the balance in this subaccount 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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January 20, 2026
January 1, 2026



**ELECTRIC PRELIMINARY STATEMENT PART IT
MICROGRIDS BALANCING ACCOUNT (MGBA)**

Sheet 8

5. ACCOUNTING PROCEDURE (Cont'd)

(L)

H. The Microgrid Utility Infrastructure Upgrades Subaccount

The following entries will be made each month, or as applicable, net of RF&U:

1. A debit or credit entry equal to the capital-related revenue requirement related to the actual incremental capital costs incurred associated with the CMEP. Capital-related revenue requirements include depreciation expense, return on investment, federal and state income taxes, and property taxes associated with the costs of installed equipment;
2. A debit or credit to transfer the balance or amounts to the DRAM for true-up in rates; and
3. A debit or credit entry equal to the interest on the average of the balance in this subaccount at the beginning of the month and the balance in this subaccount 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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ELECTRIC PRELIMINARY STATEMENT PART IU
AB 841 MEMORANDUM ACCOUNT (AB841MA)

Sheet 2

IU. AB 841 Memorandum Account (AB841MA) (Cont'd)

5. ACCOUNTING PROCEDURE (Cont'd):

PG&E will maintain the AB841MA by making the following entries, net of RF&U, to the account at the end of the month, or as applicable:

- a. A debit entry equal to the actual incremental expenses incurred, for PG&E Electric Rule 29 and compliance with Public Utilities Code Section 740.19(c);
- b. A debit or credit entry equal to the capital revenue requirement associated with the actual incremental capital costs incurred for PG&E Electric Rule 29 and compliance with Public Utilities Code Section 740.19(c) as defined in section 3. Capital-related revenue requirements include depreciation expense, return on investment, federal and state income taxes, and property taxes associated with the costs of installed equipment;
- c. A debit or credit entry to transfer the balance to the Distribution Revenue Adjustment Mechanism (DRAM) or to any other regulatory balancing account as authorized by the Commission in PG&E's next General Rate Case decision or other decision as required by Public Utilities Code Section 740.19(c); and
- d. 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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Advice 7818-E
Decision

Issued by
Shilpa Ramaiya
Vice President
Regulatory Proceedings and Rates

Submitted	January 20, 2026
Effective	January 1, 2026
Resolution	



ELECTRIC PRELIMINARY STATEMENT PART IW Sheet 2
MEDIUM-LARGE COMMERCIAL AND INDUSTRIAL COVID-19 DISCONNECTION MORATORIUM
MEMORANDUM ACCOUNT - ELECTRIC (ML-CDMMA-E)

5. ACCOUNTING PROCEDURE (Cont'd)

- e. An entry, as appropriate, each month equal to interest on the average balance in the account at the beginning of the month and the balance after the above entries, excluding entry 5.c., 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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ELECTRIC PRELIMINARY STATEMENT PART IY
FIXED RECOVERY CHARGE BALANCING ACCOUNT (FRCBA)

Sheet 1

IY. Fixed Recovery Charge Balancing Account (FRCBA)**1. PURPOSE:**

The purpose of the FRCBA is to record the benefits and costs associated with Recovery Bonds that are not recovered from or provided to customers through the Fixed Recovery Charge or Customer Credit to charge those costs to or return those benefits to customers. Recovery Bonds are authorized by the Commission in D.21-05-015 to provide the funds necessary to allow for the recovery of costs in accordance with Article 5.8 of the Public Utilities Code.

2. REVISION DATE:

Disposition of the amounts in the FRCBA shall be determined in the Annual Electric True-up (AET) Advice Letter, or any other proceeding as authorized by the Commission. Any balance in the FRCBA shall be transferred to the Distribution Revenue Adjustment Mechanism (DRAM).

3. FRCBA Rates:

The FRCBA does not have a rate component.

4. TIME PERIOD:

The FRCBA will become effective with the issuance of the first Recovery Bonds and will expire after all Recovery Bonds are fully repaid and any remaining balance is returned to or recovered from customers.

5. ACCOUNTING Procedures: PG&E shall maintain the FRCBA by making entries at the end of each month as follows:

- a. A debit entry equal to federal income and state franchise tax accruals on net revenues (i.e., the Fixed Recovery Charge minus the Customer Credit) received to fund the Recovery Bond repayment and the Customer Credit.
- b. A debit entry equal to the estimated Revenue Fees and Uncollectibles (RF&U) requirements on the Fixed Recovery Charge revenues received from customers.
- c. A credit entry equal to the estimated RF&U requirements on the Customer Credit returned to customers.
- d. An entry equal to interest on the average balance in the FRCBA at the beginning of the month and the balance 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.
- e. A debit or credit entry, as applicable, to transfer the December 31 balance in the FRCBA to DRAM in conjunction with the AET submittal.

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ELECTRIC PRELIMINARY STATEMENT PART JC Sheet 1
VOLUNTARY ALLOCATION AND MARKET OFFER MEMORANDUM ACCOUNT (VAMOMA-E)

JC. VOLUNTARY ALLOCATION AND MARKET OFFER MEMORANDUM ACCOUNT (VAMOMA-E)

1. **PURPOSE:** The purpose of the VAMOMA is to track and record incremental costs incurred for staffing and information technology systems needed for administering the VAMO. Such costs may include amounts related to, but not limited to, information technology work, systems, staffing, reporting, forecasting and other reasonable expenditures to implement the VAMO.
2. **APPLICABILITY:** The VAMOMA will apply to all customer classes, except for those specifically excluded by the Commission.
3. **REVISION DATES:** Disposition of the balance in the account will be through an ERRA forecast application or other application as authorized by the Commission through the Portfolio Allocation Balancing Account.
4. **RATES:** The VAMOMA does not have a separate rate component.
5. **ACCOUNTING PROCEDURE:** The following entries will be made each month, or as applicable:
 - a) A debit entry equal to incremental expenses;
 - b) A debit or credit entry equal to the capital revenue requirement associated with the actual capital expenditures incurred. Capital-related revenue requirements include depreciation expense, return on rate base at the authorized cost of capital, federal and state income taxes, and property taxes, associated with the capital asset additions;
 - c) An entry to record the transfer of amounts to or from other accounts as approved by the Commission; and
 - d) 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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ELECTRIC PRELIMINARY STATEMENT PART JD Sheet 2
MICROGRID RESERVATION CAPACITY COMPONENT-STANDBY CHARGE SUSPENSION
ACCOUNT (MSCSA)

JD. Microgrid Reservation Capacity Component-Standby Charge Suspension Account (MSCSA)

A. The Microgrid Reservation Capacity Component-Standby Charge Suspension Subaccount (Cont'd):

3. A debit or credit entry, as appropriate, equal to the interest on the average of the balance in this subaccount at the beginning of the month and the balance in this subaccount 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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B. The Demand Assurance Amount Subaccount:

The following entries will be made each month, or as applicable, net of RF&U:

1. A credit entry equal to the revenue received from the Demand Assurance Amount;
2. A debit or credit entry, as appropriate, to transfer the balance or amounts to the DRAM for true-up in rates;
3. A debit or credit entry, as appropriate, equal to the interest on the average of the balance in this subaccount at the beginning of the month and the balance in this subaccount 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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ELECTRIC PRELIMINARY STATEMENT PART JD Sheet 3
MICROGRID RESERVATION CAPACITY COMPONENT-STANDBY CHARGE SUSPENSION
ACCOUNT (MSCSA)

JD. Microgrid Reservation Capacity Component-Standby Charge Suspension Account (MSCSA)

C. The Implementation Costs Subaccount:

The following entries will be made each month, or as applicable, net of RF&U:

1. A debit entry to the actual incurred incremental expenses to implement D.21-07-011;
2. A debit or credit entry, as appropriate, equal to the capital-related revenue requirement related to the actual incremental capital costs incurred to implement D.21-07-011. Capital-related revenue requirements include depreciation expense, return on investment, federal and state income taxes, and property taxes associated with the costs of installed equipment;
3. A debit or credit entry, as appropriate, to transfer the balance or amounts to the DRAM for true-up in rates;
4. A debit or credit entry, as appropriate, equal to the interest on the average of the balance in this subaccount at the beginning of the month and the balance in this subaccount 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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ELECTRIC PRELIMINARY STATEMENT PART JG Sheet 2
WILDFIRE HARDENING FIXED RECOVERY CHARGE BALANCING ACCOUNT (WHFRCBA)

5. ACCOUNTING PROCEDURES (Cont'd)

- f. 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 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.
- g. A debit or credit entry, as applicable, to transfer the balance in the account to DRAM in conjunction with the Annual Electric True-Up filing or through another advice letter as approved by the Commission.

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6. DEPARTING LOAD CONSUMERS:

For information purposes, the rates in the table below will be used to credit or recover WHFRCBA balances from departing load consumers (DL Consumers), as defined in the FO(s) and the applicable Departing Load Tariffs, for each series of Wildfire Hardening Recovery Bonds. For consumers that are not DL Consumers, the WHFRCBA balances will be credited or recovered in rates in the same manner as other distribution charges and will not be collected on a volumetric basis on certain rate schedules.

WILDFIRE HARDENING RECOVERY BONDS Series 1 (FO Issued 6/24/21)

Rate Group	Rate (\$/kWh)
Residential	\$0.00001
Small L&P/BEV1	\$0.00001
A-10S/B-10S	\$0.00001
A-10P/B-10P	\$0.00001
A-10T/B-10T	\$0.00001
E-19S/B-19S/BEV2S	\$0.00001
E-19P/B-19P/BEV2P	\$0.00001
E-19T/B-19T/BEV2T	\$0.00001
Streetlight	\$0.00001
Standby S - STOUS/SBS	\$0.00001
Standby P - STOUT/SBP	\$0.00002
Standby T - STOUT/STB	\$0.00001
Agriculture	\$0.00001
E-20S/B-20S	\$0.00001
E-20P/B-20P	\$0.00001
E-20T/B-20T	\$0.00000



ELECTRIC PRELIMINARY STATEMENT PART JI Sheet 3
DYNAMIC AND REAL-TIME PRICING MEMORANDUM ACCOUNT (DRTPMA)

A. COMMERCIAL ELECTRIC VEHICLE SUBACCOUNT (Cont'd)

Additionally, we will record and track expenses and capital revenue requirements related to the Non-NEM Export Compensation per Decision 22-10-024. Within the adopted settlement, the settling parties agreed to the following costs:

Task	Estimated Costs to Ratepayers
Pricing Engine / Pricing Tool	\$360,000
Billing System / Engine	\$500,000
Marketing and Acquisition / Marketing Education and Outreach	\$60,000
Measurement & Evaluation	\$200,000
One-Time Early Participation Incentives	\$250,000
Incremental Program Management	\$150,000
Total	\$1,520,000

The following entries will be made to this subaccount at the end of each month, or as applicable:

- a) A debit entry equal to actual incremental customer enablement expenses;
- b) A debit entry equal to actual incremental pilot design expenses;
- c) A debit entry equal to actual incremental technology incentive expenses;
- d) A debit entry equal to actual incremental evaluation and reporting expenses;
- e) A debit entry equal to actual incremental project management expenses;
- f) A debit entry equal to actual incremental marketing, education, and outreach expenses;
- g) A debit entry equal to actual incremental billing system modifications;
- h) A debit entry equal to the actual incremental Non-NEM Export Compensation expenses;
- i) A debit or credit entry equal to the capital revenue requirement associated with actual incremental 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;
- j) An entry to transfer amounts to or from other accounts for recovery from or return to customers, as authorized by the Commission; and
- k) An entry equal to the 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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ELECTRIC PRELIMINARY STATEMENT PART JI Sheet 4
DYNAMIC AND REAL-TIME PRICING MEMORANDUM ACCOUNT (D RTPMA)

B. PILOT COSTS SUBACCOUNT

PURPOSE: The purpose of this subaccount is to record and track expenses and capital revenue requirements related to the development, implementation, and operation for the following items approved in A.19-11-019.

- Stage 1 Pilot expenses
- Costs for separate customer research study for residential, agriculture, and small commercial customers
- Joint costs between the Stage 1 Pilots and the DAHRTP-CEV rate program

The Stage 1 Pilots would have a duration of 24 months, subject to potential extension after the Commission reviews the Interim Evaluation Report regarding the first 12 months of Stage 1 pilot operations.

The following entries will be made to this subaccount at the end of each month, or as applicable:

- a) A debit entry equal to actual incremental Stage 1 Pilot expenses;
- b) A debit entry equal to actual incremental customer research expenses;
- c) A debit entry equal to actual incremental joint costs between the Stage 1 Pilots and the DAHRTP-CEV rate program;
- d) A credit entry to allocate joint costs to other D RTPMA subaccounts, as applicable;
- e) A debit or credit entry equal to the capital revenue requirement associated with actual incremental 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;
- f) An entry to transfer amounts to or from other accounts for recovery from or return to customers, as authorized by the Commission; and
- g) An entry equal to the 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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ELECTRIC PRELIMINARY STATEMENT PART JI Sheet 5
DYNAMIC AND REAL-TIME PRICING MEMORANDUM ACCOUNT (DRTPMA)

C. BILL PROTECTION SUBACCOUNT

PURPOSE: The purpose of this subaccount is to record and track bill adjustments related to bill protection for customers participating in the residential Real-Time Pricing (RTP) Pilot. The RTP settlement in A.19-11-019 attempts to mitigate unexpected rate increases for residential customers by applying one year of bill protection to those customers' bills.

The following entries will be made to this subaccount at the end of each month, or as applicable:

- a) A debit entry equal to bill adjustments related to bill protection;
- b) An entry to transfer amounts to or from other accounts for recovery from or return to customers, as authorized by the Commission; and
- c) An entry equal to the 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts. (N)

D. E3 TOOL CONTRACT SUBACCOUNT

PURPOSE: The purpose of this subaccount is to track and recover incremental Energy+Environmental Economics (E3) consultant service costs with an effective date of December 9, 2022 up to PG&E's proportional share, i.e. 40 percent, of the total \$1,075,000 approved budget, or \$430,000.

The following entries will be made to this subaccount at the end of each month, or as applicable:

- a) A debit entry equal to PG&E's proportional share of the consultant service costs;
- b) An entry to transfer amounts to or from other accounts for recovery from or return to customers, as authorized by the Commission; and
- c) An entry equal to the 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts. (N)

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ELECTRIC PRELIMINARY STATEMENT PART JI Sheet 6
DYNAMIC AND REAL-TIME PRICING MEMORANDUM ACCOUNT (DRTPMA)

E. EXPANDED PILOTS SUBACCOUNT

PURPOSE: The purpose of this subaccount is to record and track expenses and capital revenue requirements related to PG&E's Expanded Pilots, i.e. PG&E Ag Pilot 1 and Expanded Pilot 2, with the exception of VCE administrative costs for the PG&E Ag Pilot 1. Adopted implementation budgets for each pilot are shown below. Internal orders will be used to separately track the costs of each pilot.

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Adopted Implementation Budget for the PG&E Ag Pilot 1 pursuant to D.24-01-032:

Category	Description	Upfront Budget	Variable Budget
Program administration costs	ME&O, vendor costs, utility labor, and evaluation costs	\$1,500,000	\$3,750,000 (1/3 available at 12.5 MW, 25 MW, and 37.5 MW enrollment)
Systems and technology costs	Vendor Fees for user interface and automation control system, price engine, and shadow billing	\$5,700,000	\$0
CCA incentives	\$20 per kW-yr enrolled in CCA service area	\$0	\$1,800,000
Customer technology incentives	Automation incentives for customers	\$0	\$8,000,000
Subtotal – PG&E's implementation budget		\$7,200,000	\$13,550,000
VCE administration ¹	VCE's program administration costs	\$372,500	\$372,500 (Available at 2.5 MW enrollment)
Totals		\$7,572,500	\$13,922,500
Total implementation budget for 50 MW = \$21,495,000			

¹ These costs will be tracked separately in the VCE Administration Subaccount.

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ELECTRIC PRELIMINARY STATEMENT PART JI Sheet 7
DYNAMIC AND REAL-TIME PRICING MEMORANDUM ACCOUNT (DRTPMA)

E. EXPANDED PILOTS SUBACCOUNT (Cont'd)

Adopted Implementation Budget for the PG&E Expanded Pilot 2 pursuant to D.24-01-032:

Category	Description	Upfront Budget	Variable Budget
Program administration costs	ME&O, vendor costs, evaluation costs	\$2,000,000	\$5,100,000 (1/3 available at 12.5 MW, 25 MW, and 37.5 MW enrollment)
Systems and technology costs	Vendor fees for customer tools, pricing engine, rate modeling, and billing	\$2,700,000	\$0
CCA incentives	\$20 per kW-yr enrolled in CCA participation in the pilot	\$0	\$1,800,000
Customer technology incentives	ASP technology integration and automation with pilot price signal	\$0	\$3,600,000
Totals		\$4,700,000	\$10,500,000
Total implementation budget = \$15,200,000			

The following entries will be made to this subaccount at the end of each month, or as applicable:

- a) A debit entry equal to the actual incremental costs of PG&E's Expanded Pilots;
- b) A debit or credit entry equal to the revenue requirement associated with actual incremental capital additions incurred for implementing the pilots. 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;
- c) An entry to transfer amounts to or from other accounts for recovery from or return to customers, as authorized by the Commission; and
- d) An entry equal to the 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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ELECTRIC PRELIMINARY STATEMENT PART JI Sheet 8
DYNAMIC AND REAL-TIME PRICING MEMORANDUM ACCOUNT (D RTPMA)

F. VCE ADMINISTRATION SUBACCOUNT

PURPOSE: The purpose of this subaccount is to record and track VCE's administration expenses for PG&E Ag Pilot. The Commission adopted a budget of \$372,500 (upfront budget) or \$745,000 (upfront budget plus additional budget) when enrollment for the PG&E Ag Pilot 1 in VCE's service area reaches 2.5 MW. VCE is allowed to file a Tier 2 advice letter to apply all modifications to the pilot authorized in D.24-01-032 on May 1, 2024. Upon the approval of VCE's advice letter, PG&E shall track VCE's implementation costs for PG&E Ag Pilot 1 in this subaccount.

The following entries will be made to this subaccount at the end of each month, or as applicable:

- a) A debit entry equal to VCA's administration costs;
- b) An entry to transfer amounts to or from other accounts for recovery from or return to customers, as authorized by the Commission; and
- c) An entry equal to the 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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ELECTRIC PRELIMINARY STATEMENT PART JL Sheet 1
PERCENTAGE OF INCOME PAYMENT PLAN BALANCING ACCOUNT - ELECTRIC (PIPPBA-E)

**JL. PERCENTAGE OF INCOME PAYMENT PLAN BALANCING ACCOUNT - ELECTRIC
(PIPPBA-E)**

1. **PURPOSE:** The purpose of the Percentage of Income Payment Plan Balancing Account – Electric (PIPPBA-E), a two-way balancing account, is to record and track the electric portion of the revenue shortfall, or discount, from the PIPP bill cap pursuant to Decision (D.) 21-10-012. The PIPP bill discounts should be either (a) the difference between the bill cap and the actual bill, or b) zero if the actual bill is lower than the bill cap, and are net of California Alternate Rates for Energy (CARE) discounts, i.e. the discounted amount in excess of the CARE discount.
2. **APPLICABILITY:** The PIPPBA-E shall apply to all eligible electric residential customers.
3. **REVISION DATE:** Distribution of the balances of the PIPPBA-E will be in Electric Public Purpose Program rates on an equal percent of total revenues basis through the Public Policy Charge Balancing Account on an annual basis as part of PG&E's Annual Electric True-up (AET) advice letter filing.
4. **RATES:** The PIPPBA does not have a rate component.
5. **ACCOUNTING PROCEDURE:** PG&E shall maintain the PIPPBA by making the following entries, net of Revenue Fees and Uncollectibles (RF&U), to the account at the end of each month, or as applicable:
 - a. A debit entry equal to the revenue shortfall that would have been collected had the customer(s) not been eligible for the PIPP bill cap;
 - b. A credit entry to transfer the balance or amounts to the PPCBA for true-up in rates;
 - c. A debit or credit entry to transfer amounts in this account to other accounts, or amounts from other accounts to this account upon approval by the Commission; and
 - d. A debit or credit entry, as appropriate, 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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ELECTRIC PRELIMINARY STATEMENT PART JM Sheet 1
PERCENTAGE OF INCOME PAYMENT PLAN MEMORANDUM ACCOUNT - ELECTRIC (PIPPMA-E)

**JM. PERCENTAGE OF INCOME PAYMENT PLAN MEMORANDUM ACCOUNT - ELECTRIC
(PIPPMA-E)**

1. **PURPOSE:** The purpose of the Percentage of Income Payment Plan Memorandum Account – Electric (PIPPMA-E) is to track the incremental administrative costs of the PIPP pilots pursuant to Decision (D.) 21-10-012. These costs are incurred solely for the purpose of implementing the PIPP pilots and do not include costs that would have been incurred in the course of administering the CARE program or other existing responsibilities of the utilities or CCAs. General costs that cannot be attributed specifically to either providing electric or gas service will be allocated according to the currently adopted electric/gas split used for administrative costs for the California Alternate Rates for Energy (CARE) Program.
2. **APPLICABILITY:** The PIPPMA-E shall apply to all electric customer classes, except for those specifically excluded by the Commission.
3. **REVISION DATE:** Disposition of the balance in this account will be in Electric Public Purpose Program rates on an equal percent of total revenues basis through the Public Policy Charge Balancing Account and addressed in a future cost recovery proceeding, separate application, or as otherwise authorized by the Commission.
4. **RATES:** The PIPPMA does not have a rate component.
5. **ACCOUNTING PROCEDURE:** PG&E shall maintain the PIPPMA by making the following entries, net of Revenue Fees and Uncollectibles (RF&U), to the account at the end of each month, or as applicable:
 - a. A debit entry equal to the actual incremental administrative costs to implement the PIPP Pilot.
 - b. A debit or credit entry equal to the capital-related revenue requirement related to the actual incremental capital costs incurred if any. Capital-related revenue requirements include depreciation expense, return on investment, federal and state income taxes, and property taxes associated with the costs of installed equipment.
 - c. A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts as approved by the Commission.
 - d. A debit or credit entry, as appropriate, 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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(Continued)



ELECTRIC PRELIMINARY STATEMENT PART JN
MODIFIED COST ALLOCATION MECHANISM BALANCING ACCOUNT

Sheet 3

JN. Modified Cost Allocation Mechanism Balancing Account

7. ACCOUNTING PROCEDURE: (Cont'd)

a. D.19-11-016 Opt-Out LSE Subaccount (Cont'd)

4. Interest

- a. An entry equal to interest on the average balance in the subaccount at the beginning of the month and the balance after the above entries, at a rate equal to one-twelfth of the interest rate on the three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15 or its successor. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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b. Deficient LSE Subaccount

1. Revenues – the following entry reflects the billed revenue entry equal from customers for the MCAM Deficiency rate recovering net capacity costs for a pool of deficient LSEs.
 - i. A credit entry equal to the revenue from the MCAM Deficiency rate from Deficient LSE customers during the month, excluding the allowance for Revenue Fees and Uncollectible (RF&U) accounts expense.
2. Net Capacity Costs - the following entries reflect the net capacity costs associated with eligible resources in this subaccount:
 - i. A debit entry equal to backstop resource costs associated with MCAM procurement done on behalf of Deficient LSE(s) (e.g., capacity and energy, if applicable, under the terms of the contract).
 - ii. A debit entry equal to any associated fuel costs for the MCAM resource for Deficient LSE(s).
 - iii. A credit entry equal to the CAISO market revenues received, net of any related charges, for the MCAM resource of Deficient LSE(s), including costs to charge the resource if it is a battery storage resource.
 - iv. A credit entry for the RPS attribute at the price established for RPS attributes subject to voluntary allocation in D.21-05-030. The MCAM RPS attributes of Deficient LSE(s), if any, will be included in the next available round of the voluntary allocation process associated with the current renewables portfolio standard (RPS) compliance implemented in Rulemaking 18-07-003.

(Continued)

Advice 7818-E
Decision

Issued by
Shilpa Ramaiya
Vice President
Regulatory Proceedings and Rates

Submitted	January 20, 2026
Effective	January 1, 2026
Resolution	



ELECTRIC PRELIMINARY STATEMENT PART JN
MODIFIED COST ALLOCATION MECHANISM BALANCING ACCOUNT

Sheet 4

JN. Modified Cost Allocation Mechanism Balancing Account

7. ACCOUNTING PROCEDURE: (Cont'd)

b. Deficient LSE Subaccount (Cont'd)

3. System RA Value Transferred to the New System Generation Balancing Account (NSGBA):

- i. A credit entry equal to the value of the proxy RA resource that is transferred to the System Reliability Incremental Procurement Subaccount of the NSGBA to meet the system reliability incremental procurement targets pursuant to D.21-03-056 and D.21-12-015. The credit entry will use the most current market price benchmark for system RA capacity, which is approved in the Annual Energy Resource Recovery Account (ERRA) Forecast and used to value RA capacity in the Power Charge Indifference Amount (PCIA) calculation.

4. Interest

- a. An entry equal to interest on the average balance in the subaccount at the beginning of the month and the balance after the above entries, at a rate equal to one-twelfth of the interest rate on the three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15 or its successor. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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ELECTRIC PRELIMINARY STATEMENT PART JO
CALIFORNIA DISTRIBUTED GENERATION STATISTICS WEBSITE
MEMORANDUM ACCOUNT - 2 (CDGSWMA-2)

Sheet 1

**JO. California Distributed Generation Statistics Website Memorandum Account - 2
(CDGSWMA-2)**

1. **PURPOSE:** The purpose of the California Distributed Generation Statistics (DG Stats) Website Memorandum Account - 2 (CDGSWMA-2) is to track and record incremental costs for work performed by the DG Stats contractor beginning January 1, 2023 and ending 60 days after the effective date of the rates approved in the 2027 General Rate Case (GRC).
2. **APPLICABILITY:** The CDGSWMA-2 applies to all electric customer classes, except for those schedules or contracts specifically excluded by the Commission.
3. **REVISION DATE:** Disposition of the balances in this account will be determined in the next General Rate Case or as otherwise authorized by the Commission.
4. **RATES:** The CDGSWMA-2 does not have a rate component.
5. **ACCOUNTING PROCEDURE:** The following entries will be made each month, or as applicable, excluding an allowance for Revenue Fees and Uncollectible (RF&U) accounts expense.
 - a) A debit entry equal to the DG Stats contractor expenses;
 - b) A debit/(credit) entry, as appropriate, to record the transfer of amounts to or from other accounts as approved by the Commission, and
 - c) 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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Decision

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Shilpa Ramaiya
Vice President
Regulatory Proceedings and Rates

Submitted	January 20, 2026
Effective	January 1, 2026
Resolution	



ELECTRIC PRELIMINARY STATEMENT PART JR
DIABLO CANYON EXTENDED OPERATIONS BALANCING ACCOUNT
(DCEOBA)

Sheet 4

5. EXTENDED OPERATIONS SUBACCOUNT (Three Subaccounts) (Cont'd)

ACCOUNTING PROCEDURE: (Cont'd)

- m. A credit entry for reimbursements received from the DOE of spent fuel management costs;
- n. A debit entry equal to employee retention costs as approved by the Commission;
- o. A debit entry equal to DCISC operations costs;
- p. A debit entry equal to incremental decommissioning planning costs resulting from the license renewal;
- q. A debit entry equal to the monthly portion of the fixed management fee allocated to each IOU (\$50 million, in 2022 dollars, per unit per year in total);
- r. An annual debit entry equal to net revenues and charges received in the CAISO market related to the extended operation of the Diablo Canyon Power Plant, to the extent such net revenue and charges are in excess of the amount recorded to the Extended Operations Subaccounts. (SCE and SDG&E subaccount only).
- s. An annual credit entry equal to net revenues and charges received in the CAISO market related to the extended operation of the Diablo Canyon Power Plant, to the extent such net revenue and charges are in excess of the amount recorded to the Extended Operations Subaccounts. (PG&E subaccount only)
- t. A debit entry equal to the monthly portion of the adopted Working Cash adjustment as authorized by the Commission
- u. A debit entry equal to any other costs associated with the extension of operations at DCPD as approved by the Commission;
- v. A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts, upon approval by the CPUC; and
- w. 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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Oakland, California

ELECTRIC PRELIMINARY STATEMENT PART JR
DIABLO CANYON EXTENDED OPERATIONS BALANCING ACCOUNT
(DCEOBA)

Sheet 5

6. LIQUIDATED DAMAGES SUBACCOUNT (One Subaccount):

(L)

ACCOUNTING PROCEDURE: The following entries will be made to this subaccount each month or as applicable:

- a. A credit entry equal to the monthly authorized funding of \$12.5 million per unit per month until the Subaccount reaches a balance of \$300 million. A corresponding debit entry is recorded in the Extended Operations Balancing Account;
- b. A debit entry equal to incurred replacement power costs as directed by the Commission;
- c. A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts, upon approval by the CPUC; and
- d. 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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7. VOLUMETRIC PERFORMANCE FEE SUBACCOUNT

ACCOUNTING PROCEDURE: The following entries will be made to this subaccount each month or as applicable:

- a. A credit entry equal to the portion of revenues from the Diablo Canyon statewide rates associated with volumetric performance fee for each IOU and the portion of revenues from PG&E's Diablo Canyon rate associated with PG&E's volumetric performance fee. A corresponding debit entry is recorded in the Extended Operations Subaccount;
- b. An annual debit or credit "true-up" entry equal to the difference between actual DCPD generation MWh and forecast DCPD generation MWh times (1) the \$6.50 per MWh (in 2022 dollars) for CPUC-jurisdictional statewide electric retail customers and (2) the \$6.50 per MWh (in 2022 dollars) for PG&E-only electric retail customers rate revenue associated with the Diablo Canyon Volumetric Performance. A corresponding credit or debit entry is recorded in the Extended Operations Subaccount;
- c. A debit entry equal to incremental expenses associated with accelerating customer and generator interconnections;
- d. A debit entry equal to incremental expenses associated with accelerating actions needed to bring renewable and zero-carbon energy online and modernize the electrical grid;
- e. A debit entry equal to incremental expenses associated with accelerating building decarbonization;

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ELECTRIC PRELIMINARY STATEMENT PART JR
DIABLO CANYON EXTENDED OPERATIONS BALANCING ACCOUNT
(DCEOBA)

Sheet 6

7. VOLUMETRIC PERFORMANCE FEE SUBACCOUNT (Cont'd.)

(L)

ACCOUNTING PROCEDURE (Cont'd.):

- f. A debit entry equal to incremental expenses associated with workforce and customer safety;
- g. A debit entry equal to incremental expenses associated with communications and education;
- h. A debit entry equal to incremental expenses associated with Increasing resiliency and reducing operational and system risk;
- i. An annual debit for the amount equal to expenses which exceed 115 percent of the forecasted extended operations costs approved by the Commission in PG&E's approved annual Diablo Canyon Power Extended Operations Cost Forecast Application. A corresponding credit entry is recorded in the Extended Operations Subaccount;
- j. A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts, upon approval by the CPUC; and
- k. 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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ELECTRIC PRELIMINARY STATEMENT PART JS Sheet 1
INTERRUPTION COST ESTIMATE MEMORANDUM ACCOUNT (ICEMA)

JS. INTERRUPTION COST ESTIMATE MEMORANDUM ACCOUNT (ICEMA)

1. **PURPOSE:** The purpose of the Interruption Cost Estimate Memorandum Account (ICEMA) is to track and record the incremental expenses that PG&E incurs from participating in the development of the ICE 2.0 calculator led by Lawrence Berkeley National Laboratory, up to \$600,000 plus an additional 15 percent, pursuant to Decision (D.) 22-12-027.
2. **APPLICABILITY:** Applicability of the ICEMA will be determined by the Commission.
3. **REVISION DATE:** Disposition of the balances in this account will be through a future application or as otherwise determined by the Commission.
4. **RATES:** The ICEMA does not have a rate component.
5. **ACCOUNTING PROCEDURE:** The following entries will be made to this account each month or as applicable:
 - a. A debit entry equal to incremental expenses related to the development of the ICE 2.0 calculator;
 - b. A credit or debit entry, as appropriate, to record the transfer of amounts to or from other accounts, upon approval by the Commission; and
 - c. 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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ELECTRIC PRELIMINARY STATEMENT PART JT Sheet 2
INFRASTRUCTURE INVESTMENT AND JOBS ACT MEMORANDUM ACCOUNT - ELECTRIC
(IIJAMA-E)

JT. INFRASTRUCTURE INVESTMENT AND JOBS ACT MEMORANDUM ACCOUNT – ELECTRIC
(IIJAMA-E) (Cont'd)

5. ACCOUNTING PROCEDURE (Cont'd):

A. IIJA Cost Subaccount (Cont'd):

- 3) A credit entry equal to the funding received from federal grants and loans to offset entries as needed;
- 4) A debit or credit entry to transfer all or a portion of the balance in this subaccount, to other adjustment clauses for future rate recovery, as may be approved by the CPUC;
- 5) A debit or credit 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 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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B. IIJA Tax Subaccount

The following entries will be made to this subaccount at the end of each month, or as applicable as follows:

- 1) A debit or credit entry equal to the revenue requirement of the tax impacts of the federal grant awards and loans, including any related tax liabilities and tax benefits;
- 2) A debit or credit entry to transfer all or a portion of the balance in this subaccount, to other adjustment clauses for future rate recovery, as may be approved by the CPUC;
- 3) A debit or credit 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 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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**ELECTRIC PRELIMINARY STATEMENT PART JU
SANTA NELLA BALANCING ACCOUNT - ELECTRIC**

Sheet 2

JU. SANTA NELLA BALANCING ACCOUNT - ELECTRIC (SNBA-E)

5. ACCOUNTING PROCEDURE (Cont'd):

ELECTRIC UPGRADES SUBACCOUNT:

- a. A debit entry equal to actual incurred expenses;
- b. A debit entry equal to the capital-related revenue requirement related to the "to-the-meter" capital costs incurred. Capital-related revenue requirements include depreciation expense, the return on investment at a rate equivalent to PG&E's current authorized return on rate base, federal and state income taxes, and property taxes associated with the costs of installed equipment;
- c. A debit entry equal to the revenue requirement related to the "beyond-the-meter" costs incurred. The revenue requirement will include amortization expense, return on investment, and federal and state income taxes, associated with the costs of installed equipment. The "beyond-the-meter" costs are recorded as a regulatory asset and will be amortized over ten years, with a return on investment at a rate equivalent to PG&E's current authorized return on rate base;
- d. A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts, upon approval by the California Public Utilities Commission (CPUC); and
- e. 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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ELECTRIFICATION SUBACCOUNT:

- a. A debit entry equal to actual incurred expenses up to \$3.57 million;
- b. A credit entry equal to funding available from the San Joaquin Valley Disadvantaged Communities Pilot Projects or any other available funding, as approved by the Commission;
- c. A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts, upon approval by the CPUC; and
- d. 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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**ELECTRIC PRELIMINARY STATEMENT PART JU
SANTA NELLA BALANCING ACCOUNT - ELECTRIC**

Sheet 3

JU. SANTA NELLA BALANCING ACCOUNT - ELECTRIC (SNBA-E)

5. ACCOUNTING PROCEDURE (Cont'd):

ELECTRIFICATION MEMORANDUM SUBACCOUNT:

- a. A debit entry equal to actual incurred expenses above the adopted amount of \$3.57 million;
- b. A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts, upon approval by the CPUC; and
- c. 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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ELECTRIC PRELIMINARY STATEMENT PART JV Sheet 1
CONCURRENT APPLICATION SYSTEM BALANCING ACCOUNT - ELECTRIC (CASBA - E)

JV. CONCURRENT APPLICATION SYSTEM BALANCING ACCOUNT – ELECTRIC (CASBA – E)

1. **PURPOSE:** The purpose of the Concurrent Application System Balancing Account – Electric (CASBA – E), a two-way balancing account, is to record and recover the electric portion of PG&E's proportional share of the Concurrent Application System (CAS) development costs. Specifically, the CASBA – E will track the difference between the actual incurred expenses against PG&E's proportional share of the adopted revenue requirement for electric. General costs that cannot be attributed specifically to either providing electric or gas service will be allocated according to PG&E's percentage of electric and gas customers.
2. **APPLICABILITY:** The CASBA – E shall apply to all electric customer classes, except for those specifically excluded by the Commission.
3. **REVISION DATE:** Disposition of the balances in the account will be in Electric Public Purpose Program rates on an equal percent of total revenues basis from retail customers through the Public Policy Charge Balancing Account (PPCBA) on an annual basis as part of PG&E's Annual Electric True-up Advice letter filing.
4. **RATES:** The CASBA – E does not have a rate component.
5. **ACCOUNTING PROCEDURE:** The following entries will be made each month, or as applicable, net of Revenue Fees and Uncollectibles (RF&U):
 1. A credit equal to one-twelfth the adopted annual revenue requirement. A corresponding entry is included in PPCBA, inclusive of RF&U;
 2. A debit entry equal to the actual incurred expenses;
 3. A debit or credit entry to transfer the balance or amounts to the PPCBA for true-up in rates; and
 4. A debit or credit 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 subaccount 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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ELECTRIC PRELIMINARY STATEMENT PART JW
HIGH DER CONSULTING FUNDS BALANCING ACCOUNT (HDERCFBA)

Sheet 1

JW. High DER Consulting Funds Balancing Account (HDERCFBA)

1. **PURPOSE:** The purpose of the High DER Consulting Funds Balancing Account (HDERCFBA) is to track and record the costs of the consultants hired by the Energy Division in the *Order Instituting Rulemaking to Modernize the Electric Grid for a High Distributed Energy Resources Future* (R. 21-06-017), pursuant to Decision 23-05-005. The HDERCFBA is a one-way balancing account that records PG&E's 40 percent portion of the total \$1.6 million consulting fees budget, or \$640,000.
2. **APPLICABILITY:** The HDERCFBA applies to all customer classes, except for those specifically excluded by the Commission.
3. **REVISION DATE:** Disposition of the balance in this account will be through the Distribution Revenue Adjustment Mechanism (DRAM) through the Annual Electric True-Up or another advice letter after the end of the contract period of September 30, 2025.
4. **RATES:** The HDERCFBA does not have a rate component.
5. **ACCOUNTING PROCEDURE:** PG&E shall maintain the HDERCFBA by making entries to this account at the end of each month, or as applicable, as follows:
 - a. A debit entry equal to PG&E's share of consulting expenses, net of RF&U, up to \$640,000.
 - b. A credit or debit entry to record the transfer of amounts to or from other accounts, as approved by the Commission.
 - c. An entry equal to the interest on the average of the balance in the account at the beginning of the month and the balance in the 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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ELECTRIC PRELIMINARY STATEMENT PART JX
TARIFF ON-BILL MEMORANDUM ACCOUNT (TOBMA)

Sheet 1

JX. Tariff On-Bill Memorandum Account (TOBMA)

1. **PURPOSE:** The purpose of the Tariff On-Bill Memorandum Account is to track incremental costs associated with developing the Joint Tariff On-Bill (TOB) Proposal as described in D.23-08-026.
2. **APPLICABILITY:** The TOBMA applies to all electric customer classes, except for those specifically excluded by the Commission.
3. **REVISION DATE:** Disposition of the balance in the account will be addressed after the Joint TOB Proposal has been considered by the Commission and in accordance with direction given by the Commission.
4. **RATES:** The TOBMA does not have a rate component.
5. **ACCOUNTING PROCEDURE:** PG&E will maintain the TOBMA by making the following entries, net of Revenue Fees and Uncollectibles (RF&U), to the account at the end of each month, or as applicable:
 - a. A debit entry equal to the actual incremental expenses associated with developing the Joint Tariff On-Bill Proposal;
 - b. A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts as approved by the Commission;
 - c. A debit or credit, as appropriate, equal to interest on the average balance in the account at the beginning of the month and the balance after the above entries, at the 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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Oakland, California

Electric Preliminary Statement Part JY
CLICK-THROUGH PROCESS MEMORANDUM ACCOUNT (CTPMA)

Sheet 1

JY. Click-Through Process Memorandum Account (CTPMA)

1. **PURPOSE:** The purpose of the Click-Through Process Memorandum Account (CTPMA) is to track incremental costs associated with enhancements to the Click-Through Process pursuant to Decision 23-09-006.
2. **APPLICABILITY:** The CTPMA applies to all electric customers, except for those specifically excluded by the Commission.
3. **REVISION DATE:** Disposition of the balance in will be addressed in a future general rate case (GRC) proceeding, or other application or proceeding.
4. **RATES:** The CTPMA does not have a rate component.
5. **ACCOUNTING PROCEDURE:** PG&E will maintain the CTPMA by making the following entries, net of Revenue Fees and Uncollectibles (RF&U), to the account at the end of each month, or as applicable:
 - a. A debit entry equal to the actual incremental expenses;
 - b. A debit or credit entry equal to the capital revenue requirement associated with actual incremental capital costs incurred. Capital-related revenue requirements include depreciation expense, return on investment, federal and state income taxes, and property taxes associated with the costs of installed equipment;
 - c. A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts as approved by the Commission;
 - d. A debit or credit, as appropriate, equal to interest on the average balance in the account at the beginning of the month and the balance after the above entries, at the 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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ELECTRIC PRELIMINARY STATEMENT PART JZ Sheet 1
OVERHEAD AND UNDERGROUND MAINTENANCE BALANCING ACCOUNT (OUMBA)

JZ. Overhead and Underground Maintenance Balancing Account (OUMBA)

1. **PURPOSE:** The purpose of the OUMBA is to record and track the difference between the adopted expenses and capital revenue requirements and actual expenses and capital revenue requirements based on actual capital additions for the electric distribution Overhead and Underground Maintenance Program beginning January 1, 2023. The OUMBA is a two-way balancing account. Costs recorded to this account do not include costs recovered through the Wildfire Mitigation Balancing Account (WMBA) or Wildfire Mitigation Plan Memorandum Account (WMPMA).
2. **APPLICABILITY:** The OUMBA applies to all customer classes, except for those schedules or contracts specifically excluded by the Commission.
3. **REVISION DATE:** Disposition of the balances in this account will be annually through the Annual Electric True-up advice filing through the Distribution Revenue Adjustment Mechanism or as otherwise authorized by the Commission.
4. **RATES:** The OUMBA does not have a rate component.
5. **ACCOUNTING PROCEDURE:** PG&E will maintain the OUMBA by making entries to the account at the end of each month, or as applicable, excluding Revenue Fees and Uncollectible (RF&U) accounts expense as follows:
 - a) A credit or debit entry equal to one-twelfth of the adopted annual expense and capital revenue requirements;
 - b) A debit entry equal to actual expenses;
 - c) A debit or credit entry equal to the capital revenue requirement based on actual capital additions. Capital revenue requirements include depreciation expense, the return on investment, federal and state income taxes, and property taxes;
 - d) A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts as approved by the Commission; and,
 - e) 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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ELECTRIC PRELIMINARY STATEMENT PART KA Sheet 1
CRITICAL OPERATING EQUIPMENT CABLE REPLACEMENT BALANCING ACCOUNT (COECRBA)

KA. Critical Operating Equipment Cable Replacement Balancing Account (COECRBA)

1. **PURPOSE:** The purpose of the COECRBA is to record and track the difference between the adopted capital revenue requirements and capital revenue requirements based on actual capital additions for the Critical Operating Equipment Cable Replacement Program beginning January 1, 2023. The Critical Operating Equipment Cable Replacement Program is for replacing failed sections of underground distribution cable. The COECRBA is a two-way balancing account.
2. **APPLICABILITY:** The COECRBA applies to all customer classes, except for those schedules or contracts specifically excluded by the Commission.
3. **REVISION DATE:** An overcollected balance in this account at the end of the year will be carried over to the following year, except as noted below for 2026. An undercollected balance at the end of the year will be trued up in rates. If the balance in the account is overcollected at the end of 2026, the balance will be refunded to customers through the Annual Electric True-up advice letter through the Distribution Revenue Adjustment Mechanism or as otherwise authorized by the Commission.
4. **RATES:** The COECRBA does not have a rate component.
5. **ACCOUNTING PROCEDURE:** PG&E will maintain the COECRBA by making entries to the account at the end of each month, or as applicable, excluding Revenue Fees and Uncollectible (RF&U) accounts expense as follows:
 - a) A debit or credit entry equal to one-twelfth of the adopted annual capital revenue requirements;
 - b) A debit or credit entry equal to the capital-related revenue requirement based on actual capital additions. Capital-related revenue requirements include depreciation expense, the return on investment, federal and state income taxes, and property taxes associated with the costs;
 - c) A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts as approved by the Commission; and,
 - d) 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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ELECTRIC PRELIMINARY STATEMENT PART KB Sheet 1
DIABLO CANYON EXTENDED OPERATIONS MEMORANDUM ACCOUNT (DCEOMA)

KB. DIABLO CANYON EXTENDED OPERATIONS MEMORANDUM ACCOUNT (DCEOMA)

1. **PURPOSE:** The purpose of the Diablo Canyon Extended Operations Memorandum Account (DCEOMA) is to track and record any incremental, PG&E-specific costs incurred related to the implementation, billing, and communication of the new Diablo Canyon Power Plant (DCPP) non-bypassable charge (NBC), or other DCPP Forecast implementation issues identified by the Commission. Costs recorded to the DCEOMA do not include costs tracked and recorded in the Diablo Canyon Transition and Relicensing Memorandum Account, which are funded by the \$1.4 billion loan authorized by Senate Bill 846 or costs tracked and recorded in the Diablo Canyon Extended Operations Balancing Account.
2. **APPLICABILITY:** The DCEOMA shall apply to all customer classes, except for those specifically excluded by the Commission.
3. **REVISION DATE:** Disposition of the balances in this account will be through a future application, or as otherwise authorized by the Commission.
4. **RATES:** The DCEOMA does not have a rate component.
5. **ACCOUNTING PROCEDURE:** The following entries will be made to this subaccount each month or as applicable:
 - a. A debit entry equal to actual expenses incurred;
 - b. A debit entry equal to the capital revenue requirement associated with actual capital additions incurred. 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;
 - c. A debit or credit entry, as appropriate, to record the revenue requirement impacts of tax normalization issues arising from Senate Bill 846 and/or the transfer of amounts for recovery upon issuance of an Internal Revenue Service private letter ruling confirming a tax normalization violation.
 - d. A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts, upon approval by the Commission.
 - e. 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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ELECTRIC PRELIMINARY STATEMENT PART KC Sheet 2
NON-TARIFFED PRODUCTS AND SERVICES MEMORANDUM ACCOUNT - (NTPSMA)

KC. Non-Tariffed Products and Services Memorandum Account (NTPSMA) (Cont'd.)

5. ACCOUNTING PROCEDURE: The following entries will be made at the end of each month, or as applicable, excluding an allowance for Revenue Fees and Uncollectible (RF&U) accounts expense:

NRD 2023-2024 Subaccount:

- a. A one-time debit entry equal to the 2023 adopted NRD Department NTP&S net profit of \$3.72 million (calculated as the difference between the adopted NRD Department NTP&S revenues less the adopted NTP&S expenses);
- b. A debit entry equal to one-twelfth of the 2024 adopted NRD Department NTP&S net profit of \$3.90 million (calculated as the difference between the adopted NRD Department NTP&S revenues less the adopted NRD Department NTP&S expenses);
- c. A debit entry equal to actual NRD Department NTP&S operating expenses;
- d. A credit entry equal to actual NRD Department NTP&S operating revenues;
- e. An entry to transfer amounts to or from another account as authorized by the Commission; and
- f. A debit or credit, as appropriate, 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts. (N)

NRD 2025-2026 Subaccount:

- a. A credit entry equal to the actual NRD Department NTP&S operating revenues;
- b. A debit entry equal to the actual NRD Department NTP&S operating expenses;
- c. A debit entry equal to ratepayers' share of the difference between the actual NRD Department NTP&S operating revenues and NRD Department NTP&S operating expenses that is transferred to another account as authorized by the Commission;

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ELECTRIC PRELIMINARY STATEMENT PART KC Sheet 3
NON-TARIFFED PRODUCTS AND SERVICES MEMORANDUM ACCOUNT - (NTPSMA)

KC. Non-Tariffed Products and Services Memorandum Account (NTPSMA) (Cont'd.)

5. ACCOUNTING PROCEDURE (Cont'd.):

NRD 2025-2026 Subaccount (Cont'd.):

- d. A debit entry equal to shareholders' share of the difference between the actual NRD Department NTP&S operating revenues and NRD Department NTP&S operating expenses;
- e. A debit or credit, as appropriate, 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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Advice 7818-E
Decision

Issued by
Shilpa Ramaiya
Vice President
Regulatory Proceedings and Rates

Submitted	January 20, 2026
Effective	January 1, 2026
Resolution	



ELECTRIC PRELIMINARY STATEMENT PART KD Sheet 1
INCOME-GRADUATED FIXED CHARGE MEMORANDUM ACCOUNT (IGFCMA)

KD. INCOME-GRADUATED FIXED CHARGE MEMORANDUM ACCOUNT (IGFCMA)

1. **PURPOSE:** The purpose of the Income Graduated Fixed Charge Memorandum Account (IGFCMA) is to track and record the actual incremental implementation costs of implementing income-graduated fixed charges pursuant to Decision (D.) 24-05-028 and Resolution E-5354.
2. **APPLICABILITY:** The IGFCMA applies to all customer classes, except for those specifically excluded by the Commission.
3. **REVISION DATE:** Disposition of the balance in this account will be established by a Commission decision through a future General Rate Case (GRC) or rate design window application proceeding.
4. **RATES:** The IGFCMA does not have a rate component.
5. **ACCOUNTING PROCEDURE:** PG&E shall maintain the IGFCMA by making entries to this account at the end of each month, or as applicable, as follows:
 - a. A debit entry equal to the actual incremental expenses incurred to implement income-graduated fixed charges.
 - b. A debit or credit entry equal to the revenue requirement associated with actual incremental capital costs incurred. Capital-related revenue requirements include depreciation expense, return on investment, federal and state income taxes, and property taxes associated with the costs of installed equipment.
 - c. A debit or credit entry, as appropriate, to transfer all or a portion of the balance in this account to other accounts, as may be approved by the Commission.
 - d. An entry equal to the interest on the average of the balance in the account at the beginning of the month and the balance in the 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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ELECTRIC PRELIMINARY STATEMENT PART KF Sheet 1
COMMUNITY RENEWABLE ENERGY PROGRAM BALANCING ACCOUNT (CREPBA)

KF. COMMUNITY RENEWABLE ENERGY PROGRAM BALANCING ACCOUNT (CREPBA)

1. **PURPOSE:** The purpose of the CREPBA is to track and record external funding received that is owed to subscriber customers compared to bill credits provided to subscriber customers.
2. **APPLICABILITY:** The CREPBA shall apply to all subscriber customer electric rate schedules and contracts for service, except for those schedules or contracts specifically excluded by the Commission.
3. **REVISION DATE:** Disposition of the balance in this account shall be determined through the Annual Electric True-Up (AET) advice letter process, or as otherwise determined by the Commission.
4. **RATES:** The CREPBA rates are included in the effective rates set forth in each rate schedule.
5. **ACCOUNTING PROCEDURES:** The following entries shall be made each month, or as applicable, excluding an allowance for Revenue Fees and Uncollectible (RF&U) account expense.
 - a. A credit entry equal to external funding received that is owed to customer subscribers.
 - b. A debit entry equal to bill credits provided to subscriber customers.
 - c. 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts. (N)



ELECTRIC PRELIMINARY STATEMENT PART KG
PROVIDER OF LAST RESORT MEMORANDUM ACCOUNT (POLRMA)

Sheet 2

KG. Provider of Last Resort Memorandum Account (POLRMA) (Cont'd.)

3. REVISION DATE: (Cont'd.)

Any incremental tracked costs in POLRMA shall be subject to CPUC review and approval through a formal application process prior to disposition in customer rates.

4. RATES: The POLRMA does not have a rate component.

5. ACCOUNTING PROCEDURE: In the event PG&E elects to track incremental costs, it shall make entries for each LSE subaccount as follows:

a. Incremental Administration Costs

If PG&E elects to track incremental administration costs, it will record the following entries:

- 1) A debit entry equal to the recorded incremental administrative costs associated with the LSE's Involuntary Return.
- 2) A credit entry to reflect the administrative cost component of the Re-Entry Fees paid by the LSE and/or the LSE's mass involuntarily returned customers, as authorized in PG&E's Rule 22 and Rule 23.

b. Incremental Procurement Costs

If PG&E elects to track incremental procurement costs, it will record the following entries:

- 1) A debit entry equal to the recorded incremental procurement costs associated with the LSE's Involuntary Return.
- 2) A credit entry to reflect the procurement cost component of the Re-Entry Fees paid by the LSE and/or the LSE's mass involuntarily returned customers, as authorized in PG&E's Rule 22 and Rule 23.
- 3) A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts as authorized by the CPUC.

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ELECTRIC PRELIMINARY STATEMENT PART KG
PROVIDER OF LAST RESORT MEMORANDUM ACCOUNT (POLRMA)

Sheet 3

KG. Provider of Last Resort Memorandum Account (POLRMA) (Cont'd.)

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5. ACCOUNTING PROCEDURE (Cont'd.):

b. Incremental Procurement Costs (Cont'd.)

- 4) A debit or credit entry, as appropriate, equal to the interest on the average of the balance at the beginning of the month and the balance after the entries 4.a. to 4.e. above, 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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Advice
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Vice President
Regulatory Proceedings and RatesSubmitted
Effective
Resolution January 20, 2026
January 1, 2026



ELECTRIC PRELIMINARY STATEMENT PART KH Sheet 6
ELECTRIC CAPACITY AND NEW BUSINESS INTERIM MEMORANDUM ACCOUNT (ECNBIMA)

KH. Electric Capacity and New Business Interim Memorandum Account (ECNBIMA)
(Cont'd.)

3. **REVISION DATE:** PG&E will incorporate an amount equal to the costs recorded to this account into electric distribution rates as part of the Annual Electric True-Up (AET) advice letter process annually. The advice letter must include 1) the capital expenditures, capital additions, revenue requirements, and any interest for each MAT in an appropriate discussion section; 2) project level detail accounting of equipment capacities before and after construction, estimated and actual costs, allowances under Rule 15 and 16, and customer payments made in support of construction will be provided concurrently with the December AET, and 3) a table summarizing amounts that will be carried over from 2025 into 2026 to be used in the future, by budget line item; and/or amounts that were pulled forward from 2026 to 2025 to expedite energization projects, by budget line item in the December AET. Amounts recorded to this account through December 31, 2026, are subject to reasonableness review in PG&E's 2027 GRC. This account will remain open to continue recording the ongoing revenue requirements beginning 1/1/2027 associated with eligible costs through 12/31/2026 until subsumed into a future GRC and are not subject to additional reasonableness reviews.
4. **RATES:** The ECNBIMA does not have a separate rate component.
5. **ACCOUNTING PROCEDURE:**
The following entries, net of Revenue Fees and Uncollectibles (RF&U), will be recorded at the end of each month, or as applicable:
 - a) A credit entry equal to one-twelfth of the annual interim rate relief funding amounts incorporated into rates;
 - b) A credit entry equal to 1) costs moved to other accounts for recovery through non-ratepayer sources of funding or 2) non-ratepayer sources of funding moved to this account;
 - c) A debit or credit entry equal to capital-related revenue requirements based on actual Eligible Energization Project capital additions. Capital-related revenue requirements include depreciation expense, the return on investment, federal and state income taxes, and property taxes associated with the costs and, if applicable, customer advances;
 - d) A debit entry equal to actual incremental expenses related to MAT EVB that support eligible energization activities;
 - e) 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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ELECTRIC PRELIMINARY STATEMENT PART KH

Sheet 7

ELECTRIC CAPACITY AND NEW BUSINESS INTERIM MEMORANDUM ACCOUNT (ECNBIMA)

KH. Electric Capacity and New Business Interim Memorandum Account (ECNBIMA) (L)
(Cont'd.)

5. ACCOUNTING PROCEDURE (Cont'd.):

- f) A debit or credit entry equal to the 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts. (N)



ELECTRIC PRELIMINARY STATEMENT PART KI Sheet 2
COMPREHENSIVE GAS ADVANCED METERING INFRASTRUCTURE MEMORANDUM ACCOUNT -
ELECTRIC (GAMIMA - E)

**KI. Comprehensive Gas Advanced Metering Infrastructure Memorandum Account –
Electric (GAMIMA – E) (Cont'd.)**

A. Electric Distribution Subaccount (Cont'd.)

- 5) A debit or credit entry equal to the interest on the average of the balance at the beginning of the month and the balance 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts. (N)

B. Electric Generation Subaccount

- 1) A debit entry equal to the actual incremental incurred expenses;
- 2) A debit or credit entry equal to the actual capital-related revenue requirement related to the incremental capital costs incurred. Capital-related revenue requirements include depreciation expense, return on investment, federal and state income taxes, and property taxes associated with the costs of installed equipment;
- 3) A credit to transfer the balance or amounts to the appropriate balancing accounts as determined by the CPUC, for recovery in rates;
- 4) A debit or credit entry to transfer amounts in this account to other accounts, or amounts from other accounts to this account upon approval by the Commission; and
- 5) A debit or credit entry equal to the interest on the average of the balance at the beginning of the month and the balance 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts. (N)



ELECTRIC PRELIMINARY STATEMENT PART KJ Sheet 1
PUBLIC UTILITY REGULATORY POLICIES ACT IMPLEMENTATION MEMORANDUM ACCOUNT
(PURPAIMA)

**KJ. Public Utility Regulatory Policies Act Implementation Memorandum Account
(PURPAIMA)**

1. **PURPOSE:** The purpose of the Public Utility Regulatory Policies Act Implementation Memorandum Account (PURPAIMA) is to track and record the incremental costs of implementing the PURPA Compliant Tariff.
2. **APPLICABILITY:** PURPAIMA applies to all customer classes, except for those specifically excluded by the Commission.
3. **REVISION DATE:** The balance in the PURPAIMA will be subject to a reasonableness review in a future General Rate Case (GRC).
4. **RATES:** PURPAIMA does not have a rate component.
5. **ACCOUNTING PROCEDURE:** The following entries will be made each month, or as applicable:
 - a. A credit or debit entry equal to export compensation values for customer-generators;
 - b. A debit entry equal to expenses related to administration or billing costs;
 - c. A debit entry equal to any other incremental expenses related to implementing the PURPA Compliant Tariff;
 - d. A debit or credit entry equal to the capital-related revenue requirement related to the actual incremental capital costs incurred, if any. Capital-related revenue requirements include depreciation expense, return on investment, federal and state income taxes, and property taxes associated with the costs of installed equipment
 - e. 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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ELECTRIC PRELIMINARY STATEMENT PART KJ

Sheet 2

**PUBLIC UTILITY REGULATORY POLICIES ACT IMPLEMENTATION MEMORANDUM ACCOUNT
(PURPAIMA)**

**KJ. Public Utility Regulatory Policies Act Implementation Memorandum Account
(PURPAIMA) (Cont'd.)**

(L)

5. ACCOUNTING PROCEDURE (Cont'd.):

- f. An entry, as appropriate, each month equal to the interest on the average balance in this account at the beginning of the month and the balance after the above entries, at a rate equal to one-twelfth of the interest rate on the three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15, or its successor. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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**ELECTRIC PRELIMINARY STATEMENT PART KK** Sheet 2
COMMON FACILITY COST TREATMENT BALANCING ACCOUNT (CFCTBA)**KK. Common Facility Cost Treatment Balancing Account (CFCTBA) (Cont'd.)****5. ACCOUNTING PROCEDURE:** The CFCTBA includes the following subaccount: (Cont'd.)

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 credit entry equal to one-twelfth¹ of the annual adopted funding. A corresponding debit entry is recorded in the Distribution Revenue Adjustment Mechanism (DRAM);
- 2) A debit entry equal to the program funding used to offset/reduce capital expenditures for eligible projects;
- 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

Administrative Costs Subaccount:

- 4) A debit entry equal to actual incremental administrative expenses; and,
- 5) An entry equal to the interest on the average of the balance in this balancing account, including the Administrative Costs Subaccount, 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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¹ Since the first year of the program is a partial year of nine month (October 1, 2025-June 30, 2025), the credit entry will equal one-ninth of the annual funding.



ELECTRIC PRELIMINARY STATEMENT PART KL
BILLING MODERNIZATION MEMORANDUM ACCOUNT (BMMA)

Sheet 2

KL. BILLING MODERNIZATION MEMORANDUM ACCOUNT – ELECTRIC
(BMMA – E) (Cont'd.)

5. ACCOUNTING PROCEDURE (Cont'd.):

- c) An entry to record the transfer to or from other accounts as approved by the Commission; and
- d) A debit or credit entry equal to the interest on the average of the balance at the beginning of the month and the balance 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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ELECTRIC PRELIMINARY STATEMENT PART KM
HELMS UPDATE MEMORANDUM ACCOUNT (HUMA)

Sheet 1

KM. Helms Uprate Memorandum Account (HUMA)

1. **PURPOSE:** The purpose of the Helms Uprate Memorandum Account (HUMA) is to track and record the incremental costs incurred for the Helms Uprate Project that exceed the cost recovery cap established by the California Public Utilities Commission.
2. **APPLICABILITY:** The HUMA applies to all customer classes, except for those specifically excluded by the Commission.
3. **REVISION DATE:** The balance in the HUMA will be subject to a reasonableness review in a future General Rate Case (GRC) or separate application.
4. **RATES:** The HUMA does not have a rate component.
5. **ACCOUNTING PROCEDURE:** The following entries will be made each month, or as applicable:
 - a. A debit or credit entry equal to the capital-related revenue requirement related to the actual incremental capital costs incurred, if any. Capital-related revenue requirements include depreciation expense, return on investment, federal and state income taxes, and property taxes associated with the costs of installed equipment;
 - b. An entry to record the transfer of amounts to or from other accounts as approved by the Commission, and;
 - c. 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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ELECTRIC PRELIMINARY STATEMENT PART M
CALIFORNIA ALTERNATE RATES FOR ENERGY ACCOUNT

Sheet 1

M. CALIFORNIA ALTERNATE RATES FOR ENERGY ACCOUNT (CAREA)

1. **PURPOSE:** The purpose of the CARE balancing account is to record the California Alternate Rates for Energy (CARE) Program revenue shortfall associated with the Low-Income Ratepayer Assistance program established by Decisions 89-07-062 and 89-09-044 as well as the expansion of the LIRA Program authorized by Decision 92-04-024. This account also records the CARE Program administrative costs, pursuant to Public Utilities Code Section 739.1 (b). The program was revised in Decision 94-12-049 and the name changed to CARE. This CARE balancing account is also used to record the revenue shortfall from Schedule E-FBD, Service for Qualified Food Banks, pursuant to Decision 18-08-013.

Descriptions of the terms and definitions used in this section are found in Rule 1.

2. **APPLICABILITY:** The CARE shortfall applies to all non-CARE rate schedules and contracts subject to the jurisdiction of the California Public Utilities Commission (CPUC), except for those schedules and contracts specifically excluded by the CPUC.
3. **REVISION DATE:** Disposition of the balance in this account shall be determined through the Annual Electric True-Up (AET) advice letter process.
4. **CAREA RATES:** CAREA Rates are included in the effective rates set forth in each rate schedule, (see Preliminary Statement Part I) as applicable.
5. **CARE ACCOUNTING PROCEDURE:** PG&E shall maintain the CARE Subaccount by making entries to this account at the end of each month as follows:
 - a. A debit entry equal to the revenue shortfall from Schedule E-FBD and the CARE revenue shortfall resulting from deliveries made on Schedules D-CARE and E-CARE during the current month less the allowance for Revenue Fees and Uncollectible (RF&U) accounts expense. The revenue shortfall can be computed by subtracting CARE customers' total monthly revenues from the total monthly revenues that would have been recovered from CARE customers had they been paying standard residential rates, assigned to each applicable CARE exemption, and on a residual basis to distribution based on the total revenue shortfall less the sum of revenues associated with CARE exemptions from the Wildfire Fund Charge, Recovery Bond Charge, Recovery Bond Credit, and the CARE surcharge portion of the public purpose program charge.
 - b. A debit entry equal to all monthly administrative costs allocated to the electric CARE Program that include, but are not limited to, outreach, marketing, regulatory compliance, certification and verification, billing, measurement and evaluation, and capital improvements and upgrades to communications and processing equipment.
 - c. A debit entry equal to costs associated with PG&E's Cooling Center program.
 - d. A credit entry equal to the CAREA revenue less the allowance for RF&U expense.

(L)
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(L)

(Continued)



ELECTRIC PRELIMINARY STATEMENT PART M
CALIFORNIA ALTERNATE RATES FOR ENERGY ACCOUNT

Sheet 2

M. CALIFORNIA ALTERNATE RATES FOR ENERGY ACCOUNT (CAREA) (Cont'd.):

5. CARE ACCOUNTING PROCEDURE (Cont'd):

- | | |
|---|------------------------------------|
| e. A debit or credit entry, as appropriate, equal to the interest on the average balance in the account at the beginning of the month and the balance in the account after entries 6.a. through 6.c. above, 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts. | (L)
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(L)
(N)
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(N) |
| f. A debit or credit entry, as appropriate, equal to any amounts authorized by the Commission to be recorded in this account. | |

6. REASONABLENESS REVIEW: In conjunction with the appropriate proceeding, the utility shall file with the Commission an annual report on the CARE Program, reporting on the reasonableness of recorded Program administrative costs included in the CARE balancing account during the previous year. CARE administrative costs shall include, but are not limited to, the costs specified in Section 739.1 (b) of the Public Utilities Code.



**ELECTRIC PRELIMINARY STATEMENT PART P
CUSTOMER ENERGY EFFICIENCY ADJUSTMENT**

Sheet 3

P. CUSTOMER ENERGY EFFICIENCY ADJUSTMENT (CEEA) (Cont'd.)

6. Electric Public Purpose Program Low-Income Balancing Account (PPPLIBA): The following entries will be made to this subaccount each month or as applicable:

- a. A debit entry equal to the electric portion of expenses incurred for authorized LIEE program-related activities;
- b. A credit entry equal to one-twelfth of the Electric PGC portion of authorized LIEE programs for the current program year (See corresponding debit entry in electric Preliminary Statement Part DA - Public Purpose Programs Revenue Adjustment Mechanism);
- c. A debit or credit entry equal to any amounts authorized by the Commission to be recorded in this subaccount;
- d. A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts as approved by the Commission; and
- e. An entry equal to the interest on the average balance at the beginning of the month and the balance after the above entries are made, at a rate equal to one-twelfth the interest rate on Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release H.15, or its successor. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

(N)
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(N)



**ELECTRIC PRELIMINARY STATEMENT PART S
HAZARDOUS SUBSTANCE MECHANISM**

Sheet 3

S. HAZARDOUS SUBSTANCE MECHANISM (HSM) (Cont'd.)

7. ACCOUNTING PROCEDURE: The Hazardous Substance Cost Recovery Account (HSCRA) records expenditures and recoveries associated with the HSM in accordance with D.94-05-020.

The HSCRA consists of five subaccounts:

a. Hazardous Substance Clean-up Cost Account (HSCCA)

This account records the ratepayers' share of covered hazardous substance costs. Entries shall be made into the HSCCA at the end of each month as follows:

- 1) A debit entry equal to 90 percent of covered hazardous substance costs.
- 2) A credit entry equal to 90 percent of hazardous substance costs recovered from third parties.
- 3) A credit entry equal to 100 percent of hazardous substance insurance litigation costs recovered through PG&E's 1993 General Rate Case base revenues, excluding the allowance for Revenue Fees and Uncollectible (RF&U) accounts expense, for the period from June 3, 1994, through December 31, 1995.
- 4) A credit entry equal to the lesser of 10 percent of the remaining insurance recoveries, net of contingency fees paid to outside attorneys to obtain recoveries, if any, not applied to entries 7.c.2 and 7.d.2 below, or 11.111 percent of the entry in 7.b.3 below.
- 5) A credit entry for 60 percent of each debit entry under HSIRA Sections 7.e.3 through 7.e.7 for the ratepayers' portion of insurance recoveries under the HSIRA.
- 6) A debit or credit entry, as appropriate, equal to interest on the average balance in the account at the beginning of the month and the balance after the monthly 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts. (N)
- 7) A credit entry to transfer the balance to another regulatory account as appropriate for rate recovery, upon approval by the CPUC. (N)

b. Hazardous Substance Clean-up Cost Shareholder Account (HSCCSA)

This account records the shareholders' share of covered hazardous substance costs. Entries shall be made into the HSCCSA at the end of each month as follows:

- 1) A debit entry equal to 10 percent of covered hazardous substance costs.
- 2) A credit entry equal to 10 percent of hazardous substance costs recovered from third parties. (L)

(Continued)



**ELECTRIC PRELIMINARY STATEMENT PART S
HAZARDOUS SUBSTANCE MECHANISM**

Sheet 4

S. HAZARDOUS SUBSTANCE MECHANISM (HSM) (Cont'd.)

7. ACCOUNTING PROCEDURE: (Cont'd.)

b. Hazardous Substance Clean-up Cost Shareholder Account (HSCCSA) (Cont'd.)

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|--|---------------------------|
| 3) A credit entry equal to the lesser of 90 percent of the remaining insurance recoveries, net of contingency fees paid to outside attorneys to obtain recoveries, if any, not applied to entries 7.c.2 and 7.d.2 below, or the balance in this account. | (L)

(L) |
| 4) A credit entry for 40 percent of each debit entry under HSIRA Sections 7.e.3 through 7.e.7 for the shareholders' portion of insurance recoveries under the HSIRA. | |
| 5) A debit or credit entry, as appropriate, equal to interest on the average balance in this account at the beginning of the month and the balance after the monthly 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts. | (N)

(N) |

Shareholders are at risk for any balance remaining in this account following final disposition of all covered hazardous substance and insurance litigation costs and related recoveries.

c. Hazardous Substance Clean-up Cost Insurance Account (HSCCIA)

This account records the ratepayers' share of covered insurance litigation costs. Entries shall be made into the HSCCIA at the end of each month as follows:

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|--|---------------------------|
| 1) A debit entry equal to 70 percent of covered insurance litigation costs. | |
| 2) A credit entry equal to the lesser of 70 percent of insurance recoveries net of contingency fees paid to outside attorneys to obtain recoveries, if any, or the balance in this account. This account cannot have a credit balance. | |
| 3) A debit or credit entry, as appropriate, equal to interest on the average balance in this account at the beginning of the month and the balance after the monthly 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts. | (N)

(N) |
| 4) A credit entry to transfer the balance to another regulatory account as appropriate for rate recovery, upon approval by the CPUC. | (L)
(L) |

(Continued)



**ELECTRIC PRELIMINARY STATEMENT PART S
HAZARDOUS SUBSTANCE MECHANISM**

Sheet 5

S. HAZARDOUS SUBSTANCE MECHANISM (HSM) (Cont'd.)

7. ACCOUNTING PROCEDURE: (Cont'd.)

d. Hazardous Substance Clean-up Cost Shareholder Insurance Account (HSCCSIA)

This account records the shareholders' share of covered insurance litigation costs. Entries shall be made into the HSCCSIA at the end of each month as follows:

- 1) A debit entry equal to 30 percent of covered insurance litigation costs.
- 2) A credit entry equal to the lesser of 30 percent of insurance recoveries net of contingency fees paid to outside attorneys to obtain recoveries, if any, or the balance in this account. This account cannot have a credit balance.
- 3) A debit or credit entry, as appropriate, equal to interest on the average balance in this account at the beginning of the month and the balance after the monthly 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

Shareholders are at risk for any balance remaining in this account upon final disposition of all insurance litigation costs and related recoveries.

e. Hazardous Substance Insurance Recovery Account (HSIRA)

Covered insurance recoveries will be tracked by the year received. Any insurance recovery amounts remaining after allocation to subaccounts a through d, above, will be held in this interest-bearing account for 60 months from the end of the year in which the recovery was received. Entries to the HSIRA are as follows:

- 1) A credit entry equal to insurance recoveries net of contingency fees, if any. Each insurance recovery will be recorded separately and distributed against covered hazardous substance and insurance litigation costs on a first-in, first-out basis.
- 2) A debit entry equal to the sum of insurance recoveries allocated to entries 7.a.4, 7.b.3, 7.c.2, and 7.d.2.
- 3) A debit entry to the HSIRA 72 months from the end of the year in which the specific insurance recovery was received for one-fifth, or 20 percent, of the balance for that specific insurance recovery in this account. The entry is only recorded if the recovery has not been fully allocated to offset covered hazardous substance and insurance litigation costs.*

* A corresponding credit entry will be made to the HSCCA for 60 percent of each debit entry under Section 7.e.3 through 7.e.7. above for the ratepayers' portion of the insurance recovery, and a credit entry will be made to the HSCCSIA for 40 percent of each debit entry under Section 7.e.3 through 7.e.7 for the shareholders' portion of the insurance recovery.

(Continued)



**ELECTRIC PRELIMINARY STATEMENT PART S
HAZARDOUS SUBSTANCE MECHANISM**

Sheet 6

S. HAZARDOUS SUBSTANCE MECHANISM (HSM) (Cont'd.)

7. ACCOUNTING PROCEDURE: (Cont'd.)

e. Hazardous Substance Insurance Recovery Account (HSIRA)

- 4) A debit entry to the HSIRA 84 months from the end of the year in which the specific insurance recovery was received for one-fourth, or 25 percent, of the balance for that specific insurance recovery in this account. The entry is only recorded if the recovery has not been fully allocated to offset covered hazardous substance and insurance litigation costs.
- 5) A debit entry to the HSIRA 96 months from the end of the year in which the specific insurance recovery was received for one-third, or 33.333 percent, of the balance for that specific insurance recovery in this account. The entry is only recorded if the recovery has not been fully allocated to offset covered hazardous substance and insurance litigation costs.*
- 6) A debit entry to the HSIRA 108 months from the end of the year in which the specific insurance recovery was received for one-half, or 50 percent, of the balance for that specific insurance recovery in this account. The entry is only recorded if the recovery has not been fully allocated to offset covered hazardous substance and insurance litigation costs.*
- 7) A debit entry to the HSIRA 120 months from the end of the year in which the specific insurance recovery was received for any remaining portion of the specific insurance recovery in this account. The entry is only recorded if the recovery has not been fully allocated to offset covered hazardous substance and insurance litigation costs.*
- 8) A debit or credit entry, as appropriate, to this account equal to interest on the average balance in this account at the beginning of the month and the balance after the monthly 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

8. OTHER HAZARDOUS SUBSTANCE TRACKING ACCOUNT (OHSTA)

The OHSTA is an interest-bearing tracking account which, at PG&E's option, tracks hazardous substance clean-up, third-party litigation, and insurance litigation costs (collectively, "other hazardous substance costs") relating to sites not included within one of the three defined categories as set forth in D.94-05-020, Appendix A.

* A corresponding credit entry will be made to the HSCCA for 60 percent of each debit entry under Section 7.e.3 through 7.e.7. above for the ratepayers' portion of the insurance recovery, and a credit entry will be made to the HSCCA for 40 percent of each debit entry under Section 7.e.3 through 7.e.7 for the shareholders' portion of the insurance recovery.

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**ELECTRIC PRELIMINARY STATEMENT PART S
HAZARDOUS SUBSTANCE MECHANISM**

Sheet 7

S. HAZARDOUS SUBSTANCE MECHANISM (HSM) (Cont'd.)**8. OTHER HAZARDOUS SUBSTANCE TRACKING ACCOUNT (OHSTA) (Cont'd.)**

(L)

For Manufactured Gas Plant sites not listed in D.92-05-020, Appendix A, an information notice stating the location of the site and which governmental agency, if any, is overseeing the clean-up, must be sent to the CPUC and all parties to A.91-04-044 within 15 days of incurring expenses of \$50,000 or more for a specific site.

PG&E may, at its option, file an advice letter requesting inclusion of other hazardous substance sites in the HSCRA. Up to \$50,000 may be recorded in the OHSTA for each hazardous substance site prior to advice filing. At such time as the advice letter for inclusion of a specific site is filed, the \$50,000 cap shall be removed.

The advice letter shall include: (a) the name of the site, (b) location of the site, (c) the source, nature, and approximate date of the contamination, (d) PG&E's operations (historical and current) at the site, if any, and (e) environmental agency actions and oversight, if any, regarding the site. In addition, D. 96-07-016 requires utilities to demonstrate that: 1) clean-up costs for which recovery is being sought are not being recovered through base rates or through any other recovery procedure, and 2) all of the costs for which recovery is being sought are hazardous waste clean-up costs (including insurance costs) found appropriate for recovery in the Hazardous Substance Cleanup Cost Recovery Collaborative Report.

The advice letter shall be treated as a compliance filing under General Order 96-A and will be processed by the ED within 40 days after the filing, if unopposed. If the filing is protested, the ED will either prepare a resolution, or require PG&E to file an application seeking inclusion of the specified other hazardous substance costs in the HSCRA.

Or, PG&E may seek full recovery of other hazardous substance costs through the general rate case, by application, or by any other procedure approved by the CPUC.

The following entries will be recorded to the OHSTA at the end of each month:

- a. A debit entry equal to costs incurred associated with other hazardous substance sites. The costs for each site, including interest, will be recorded separately.
- b. A credit entry equal to specific other hazardous substance costs transferred to the HSCRA upon CPUC approval of an advice letter for such costs.
- c. A credit entry equal to the amount approved by the CPUC for recovery from ratepayers when PG&E elects to seek full recovery through a process other than the HSCRA.
- d. A debit or credit entry, as appropriate, equal to interest on the average of the account balance in each account at the beginning of the month and the balance after the monthly 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

(L)
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Advice 7818-E
Decision

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Vice President
Regulatory Proceedings and Rates

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January 20, 2026
January 1, 2026



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(Continued)

Attachment 3

Redline Preliminary Statement Revisions

Please note that the redlines for Electric Preliminary Statement Part IO are included as an example to illustrate how the new Yield Spread Adjustment language will be incorporated into the interest accounting procedure sections of the affected Balancing and Memorandum Accounts.



**GAS PRELIMINARY STATEMENT PART S
INTEREST**

Sheet 1

- S. INTEREST: No interest will be paid by the Utility unless it is specifically provided for in the tariff schedules, or ordered by the Public Utilities Commission, except as otherwise provided by Federal Public Law 97-177.

Unless otherwise defined or excluded, interest is calculated monthly on the average balance in gas balancing and memorandum accounts (see the gas preliminary statement tariff schedules), at a rate equal to one-twelfth of the interest rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15 or its successor, or as otherwise authorized by the Commission. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment over the Commercial Paper Rate as authorized by the Commission.

YIELD SPREAD ADJUSTMENT – The amount above the commercial paper rate authorized by the Commission. The currently authorized yield spread adjustment is 125 basis points, or 1.25 percent.



**ELECTRIC PRELIMINARY STATEMENT PART H
INTEREST**

Sheet 1

H. INTEREST:

No interest will be paid by the Utility unless it is specifically provided for in the tariff schedules, or ordered by the Public Utilities Commission, except as otherwise provided by Federal Public Law 97-177.

Unless otherwise defined or excluded, interest is calculated monthly on the average balance in electric balancing and memorandum accounts (see the electric preliminary statement tariff schedules), at a rate equal to one-twelfth of the interest rate on three-month Commercial Paper for the previous month, as reported in the Federal Reserve Statistical Release, H.15 or its successor, or as otherwise authorized by the Commission. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment over the Commercial Paper Rate as authorized by the Commission.

YIELD SPREAD ADJUSTMENT – The amount above the commercial paper rate authorized by the Commission. The currently authorized yield spread adjustment is 125 basis points, or 1.25 percent.



ELECTRIC PRELIMINARY STATEMENT PART IO
WILDFIRE MITIGATION BALANCING ACCOUNT - WMBA-E

Sheet 2

IO. Wildfire Mitigation Balancing Account - Electric (WMBA-E) (Cont'd)

3. **REVISION DATE:** Disposition of overcollected balances in the individual expense subaccounts may be done either on an annual basis, once PG&E has concluded the funding will not be spent, or at the end of the GRC funding cycle through the Annual Electric True-Up (AET) advice letter, or another tier 2 advice letter, or propose an alternative disposition of the balances in the subaccounts as part of its next GRC application. If the aggregate total actual capital expenditures are less than the total adopted capital expenditures at the end of the GRC funding cycle, PG&E will refund the revenue requirement associated with the underspent amount to customers through the AET advice letter, or another tier 2 advice letter, or propose an alternative disposition of the total overcollection as part of its next GRC application.
4. **RATES:** The WMBA does not have a rate component.
5. **ACCOUNTING PROCEDURE:** PG&E will maintain a subledger to track the capital expenditures incurred as recorded in its accounting system of record. If the aggregated capital expenditures incurred at the end of the rate case cycle are less than the total adopted amounts, entry c) and d) will be recorded. The following entries will be made at the end of each month, or as applicable, excluding an allowance for Revenue Fees and Uncollectible (RF&U) accounts expense:

ELECTRIC DISTRIBUTION SUBACCOUNTS: Entries a) and b) apply only to the expense subaccount and entries c), d) and e) apply only to the capital subaccount:

- a) A credit entry equal to one-twelfth of the adopted expenses allocated to the electric distribution function;
- b) A debit entry equal to the actual expenses incurred allocated to the electric distribution function;
- c) A credit entry equal to the revenue requirement associated with aggregated 2023 through 2026 adopted capital expenditures allocated to the electric distribution function;
- d) A debit entry equal to the capital revenue requirement associated with the aggregated 2023 through 2026 actual capital additions incurred for the electric distribution function. 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;
- e) A debit or credit entry to adjust capital revenue requirements related to securitized capital expenditures to exclude depreciation expense, the return on investment, and taxes excluding property taxes;
- f) An entry to record the transfer of amounts to or from other accounts as approved by the Commission; and
- g) 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. Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the

(Continued)

Advice 7413-E
Decision D.23-11-069

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Vice President

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October 22, 2024
November 21, 2024



ELECTRIC PRELIMINARY STATEMENT PART IO
WILDFIRE MITIGATION BALANCING ACCOUNT - WMBA-E

Sheet 2

Commission, as defined in Electric Preliminary Statement Part H for electric accounts
or Gas Preliminary Statement Part S for gas accounts.

(Continued)

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Resolution	



ELECTRIC PRELIMINARY STATEMENT PART IO
WILDFIRE MITIGATION BALANCING ACCOUNT - WMBA-E

Sheet 3

IO. Wildfire Mitigation Balancing Account - Electric (*WMBA-E*) (Cont'd)

5. ACCOUNTING PROCEDURE (Cont'd):

GENERATION SUBACCOUNTS: Entries a) and b) apply only to the expense subaccount and entries c) and d) apply only to the capital subaccount:

- a) A credit entry equal to one-twelfth of the adopted expenses allocated to the generation function;
- b) A debit entry equal to the actual expenses incurred allocated to the generation function;
- c) A credit entry equal to the revenue requirement associated with aggregated 2023 through 2026 adopted capital expenditures allocated to the generation function;
- d) A debit entry equal to the capital revenue requirement associated with the aggregated 2023 through 2026 actual capital additions incurred for the generation function. 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;
- e) An entry to record the transfer of amounts to or from other accounts as approved by the Commission; and
- f) 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.
Effective January 1, 2026, the monthly interest rate equals the sum of 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, plus one-twelfth of the yield spread adjustment to the Commercial Paper Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

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D.23-11-069.

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

AT&T	Ellison Schneider & Harris LLP	Pacific Gas and Electric Company
Albion Power Company		Peninsula Clean Energy
Alta Power Group, LLC	Electrical Power Systems, Inc. Fresno	Pioneer Community Energy
Anderson & Poole	Engie North America	Public Advocates Office
BART	Engineers and Scientists of California	Redwood Coast Energy Authority
Ava Community Energy		Regulatory & Cogeneration Service, Inc.
BART		Resource Innovations
Buchalter	GenOn Energy, Inc.	Rockpoint Gas Storage
Barkovich & Yap, Inc.	Green Power Institute	
Biering & Brown LLP		
Braun Blaising Smith Wynne, P.C.	Hanna & Morton LLP	San Diego Gas & Electric Company
		San Jose Clean Energy
		SPURR
California Community Choice Association	ICF consulting	
California Cotton Ginners & Growers Association	iCommLaw	Sempra Utilities
California Energy Commission	International Power Technology	Sierra Telephone Company, Inc.
California Hub for Energy Efficiency	Intertie	Southern California Edison Company
California Alternative Energy and Advanced Transportation Financing Authority	Intestate Gas Services, Inc.	Southern California Gas Company
California Public Utilities Commission		Spark Energy
Calpine	Kaplan Kirsch LLP	Sun Light & Power
Cameron-Daniel, P.C.	Kelly Group	Sunshine Design
Casner, Steve	Ken Bohn Consulting	Stoel Rives LLP
Center for Biological Diversity	Keyes & Fox LLP	
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	Los Angeles County Integrated	TerraVerde Renewable Partners
		Tiger Natural Gas, Inc.
Clean Power Research	Waste Management Task Force	
Coast Economic Consulting		
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Crossborder Energy	Manatt Phelps Phillips	
Crown Road Energy, LLC	Marin Energy Authority	Water and Energy Consulting
	McClintock IP	
	McKenzie & Associates	
Davis Wright Tremaine LLP	Modesto Irrigation District	
Day Carter Murphy	NLine Energy Inc.	Yep Energy
Dept of General Services	NOSSAMAN LLP	
Douglass & Liddell	NRG Energy Inc.	
Downey Brand LLP		