

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



**Pacific Gas & Electric Company**  
**ELC (Corp ID 39)**  
**Status of Advice Letter 5174G/7830E**  
**As of March 6, 2026**

Subject: 2026 Cost of Capital Modification of Revenue Adjustment Mechanisms to Accommodate Revenue Credit Associated with Department of Energy Loan in Compliance with OP 7 of D.25-12-043

Division Assigned: Energy

Date Filed: 02-04-2026

Date to Calendar: 02-16-2026

Authorizing Documents: D2512043

<b>Disposition:</b>	<b>Accepted</b>
<b>Effective Date:</b>	<b>03-06-2026</b>

Resolution Required: No

Resolution Number: None

Commission Meeting Date: None

CPUC Contact Information:

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

AL Certificate Contact Information:

Kimberly Loo

(279)789-6209

[PGETariffs@pge.com](mailto:PGETariffs@pge.com)

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



To: Energy Company Filing Advice Letter

From: Energy Division PAL Coordinator

Subject: Your Advice Letter Filing

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

The AL status certificate indicates:

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- Disposition of Filing (Accepted, Rejected, Withdrawn, etc.)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

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

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

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

February 4, 2026

**Advice 5174-G/7830-E**

(Pacific Gas and Electric Company ID U 39 M)

Public Utilities Commission of the State of California

**Subject: 2026 Cost of Capital – Modification of Revenue Adjustment Mechanisms to Accommodate Revenue Credit Associated with Department of Energy Loan in Compliance with OP 7 of D.25-12-043**

**Purpose**

Pursuant to Ordering Paragraph (OP) 7 of Decision (D.) 25-12-043, Pacific Gas & Electric Company (PG&E) hereby submits this Tier 2 advice letter to modify the Core Fixed Cost Account (CFCA), Noncore Customer Class Charge Account (NCA), Distribution Revenue Adjustment Mechanism (DRAM), Portfolio Allocation Balancing Account (PABA), Energy Resource Recovery Account (ERRA), and the New System Generation Balancing Account (NSGBA) to accommodate any revenue credit associated with savings resulting from draws on the Department of Energy (DOE) loan as approved in the 2026 Cost of Capital Application.

**Background**

On January 17, 2025, PG&E and the DOE entered into a loan agreement with a total loan capacity of up to \$15 billion, available to be drawn intermittently through 2031. 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 a long-term debt cost of 5.04%. This long-term debt cost does not reflect the lower cost of debt of the DOE loan agreement because of the uncertainty of the draw schedule. In PG&E's testimony, PG&E proposed to calculate any interest cost benefit and return it to customers in the form of a revenue credit through the Annual Electric True-Up and Annual Gas True-Up advice letter processes.<sup>1</sup> On December 22, 2025, the CPUC issued D.25-12-043 approving PG&E's cost of capital for its 2026 test year<sup>2</sup> including an approved cost of debt of 5.04% and requiring PG&E to submit a Tier 2 advice letter calculating any interest cost savings once draws on the DOE loan occur.<sup>3</sup> PG&E is submitting this advice letter in advance of any DOE loan draws to modify its revenue adjustment mechanism preliminary statements to accommodate any revenue credits resulting from interest savings associated with any

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<sup>1</sup> PGE-01 Chapter 3 p.3-3 lines 9-17

<sup>2</sup> D.25-12-043, OP 1.

<sup>3</sup> D.25-12-043, OP 7.

future DOE loan draws because most of these accounts do not currently have an accounting procedure that will accommodate this. See the Tariff Revisions section below for the proposed modifications. At this time, PG&E has not drawn on the DOE loan.

### **Tariff Revisions**

PG&E is modifying the following six revenue adjustment mechanisms to add language to the relevant accounting procedures to accommodate revenue credits associated with the DOE loan. These six revenue adjustment mechanisms are included in PG&E's Annual Electric True-Up and Annual Gas True-Up advice letters so any interest cost savings associated with future DOE loan draws will be returned to ratepayers in accordance with OP 7 of D.25-12-043.

1. Gas Preliminary Statement Part F: Core Fixed Cost Account (CFCA) is modified to add the following language to accounting procedure 6.a. in the Distribution Cost Subaccount:
  - 8) a debit or credit entry equal to any expense or credit adopted by the CPUC ~~as a cost to be recovered~~ recorded in this subaccount;
2. Gas Preliminary Statement Part J: Noncore Customer Class Charge Account (NCA) is modified to add the following accounting procedure to 6.a. in the Noncore Subaccount:
  - 17) a debit or credit entry equal to any expense or credit adopted by the CPUC to be recorded in this subaccount;

Additionally, PG&E is also modifying Gas Preliminary Statement Part J to add the following accounting procedure to 6.c. in the Local Transmission Subaccount:

- 3) a debit or credit entry equal to any expense or credit adopted by the CPUC to be recorded in this subaccount.
3. Electric Preliminary Statement Part CZ: Distribution Revenue Adjustment Mechanism (DRAM) is modifying accounting procedure 5.mm.:
    - mm. ~~An entry to record costs to be recovered from all distribution customers via distribution rates, as authorized by the Commission~~ a debit or credit entry equal to any expense or credit adopted by the CPUC to be recorded in this account.<sup>4</sup>

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<sup>4</sup> PG&E is modifying the language in this accounting procedure to accommodate the revenue credit associated with the DOE loan and to make the language more consistent with PG&E's other revenue adjustment mechanisms.

4. Electric Preliminary Statement Part HS: Portfolio Allocation Balancing Account (PABA) is modified to add accounting procedure 5.am.:
  - am. A debit or credit entry equal to any other expense or credit adopted by the CPUC to be recorded in this subaccount.
5. Electric Preliminary Statement Part CP: Energy Resource Recovery Account (ERRA) is modified to add accounting procedure 5.al.:
  - al. A debit or credit entry equal to any other expense or credit adopted by the CPUC to be recorded in this account.
6. Electric Preliminary Statement Part FS: New System Generation Balancing Account (NSGBA) is modified to add accounting procedure 5.d.:
  - d. A debit or credit entry equal to any other expense or credit adopted by the CPUC to be recorded in this account.

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 24, 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:

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 7 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 regular notice, March 6, 2026, which is 30 calendar days after the date of submittal.

**Notice**

In accordance with General Order 96-B, Section IV, a copy of this advice letter is being sent electronically to parties shown on the attached list and the parties on the service list for 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: Tariffs  
Attachment 2: Redline Tariff 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) #: 5174-G/7830-E

Tier Designation: 2

Subject of AL: 2026 Cost of Capital – Modification of Revenue Adjustment Mechanisms to Accommodate Revenue Credit Associated with Department of Energy Loan in Compliance with OP 7 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: 3/6/26

No. of tariff sheets: 18

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

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

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

Tariff schedules affected: See Attachment 1

Service affected and changes proposed<sup>1</sup>: N/A

Pending advice letters that revise the same tariff sheets: 5169-G/7818-E

<sup>1</sup>Discuss in AL if more space is needed.

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

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

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

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

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

Clear Form

Cal P.U.C. Sheet No.	Title of Sheet	Cancelling Cal P.U.C. Sheet No.
40741-G	GAS PRELIMINARY STATEMENT PART F CORE FIXED COST ACCOUNT Sheet 2	38996-G
40742-G*	GAS PRELIMINARY STATEMENT PART J NONCORE CUSTOMER CLASS CHARGE ACCOUNT Sheet 3	38998-G
40743-G*	GAS PRELIMINARY STATEMENT PART J NONCORE CUSTOMER CLASS CHARGE ACCOUNT Sheet 4	37829-G
40744-G*	GAS PRELIMINARY STATEMENT PART J NONCORE CUSTOMER CLASS CHARGE ACCOUNT Sheet 5	37830-G
40745-G*	GAS TABLE OF CONTENTS Sheet 1	40737-G
40746-G*	GAS TABLE OF CONTENTS Sheet 4	40740-G



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

Sheet 2

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

6. ACCOUNTING PROCEDURE: (Cont'd.)

a. Distribution Cost Subaccount

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

- 1) a credit entry equal to California Alternate Rates for Energy (CARE) shortfall resulting from core commercial deliveries under Schedule G-CARE, and customer charges under Schedule GL1-NGV;
- 2) a debit entry equal to one-twelfth of the core portion of the authorized GRC distribution base revenue amount (with credits and adjustments);
- 3) a credit entry equal to the revenue from the CFCA – Distribution Cost rate component;
- 4) a debit entry equal to one-twelfth of the revenue requirement associated with depreciation and decommissioning of the Pleasant Creek facility that is allocated on a core distribution basis. Recovery of depreciation will conclude at the end of 2023. Decommissioning will be recovered during 2023-2026;
- 5) a credit entry, as appropriate, to record the rebates paid to customers associated with the 2006 Winter Gas Savings Program, which has corresponding entries in the Winter Gas Savings Program Transportation Subaccount of the CFCA and Winter Gas Savings Program Procurement Subaccount of the Purchased Gas Account;
- 6) a debit entry equal to one-twelfth of the gas core portion of the ClimateSmart Administrative and Marketing revenue requirement, (see corresponding credit entry in the Administrative and Marketing Subaccount of the ClimateSmart Balancing Account);
- 7) 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;
- 8) a debit or credit entry equal to any expense or credit adopted by the CPUC to be recorded in this subaccount; (T)  
(T)
- 9) an entry equal to the core portion of the gain or loss on the sale of a gas distribution non-depreciable asset, as approved by the Commission;
- 10) a credit entry equal to the amount of employee transfer fees allocated to PG&E's core gas ratepayers. The core portion is based on the "Distribution Base Revenue Requirement" factor from PG&E's Preliminary Statement Part C.3.a in effect at the time of the payment;
- 11) A debit entry equal to one-twelfth (or amortization period approved) of the core portion of the gas distribution portion of interim rate relief as authorized by the CPUC; and

(Continued)

Advice 5174-G  
Decision D.25-12-043

Issued by  
**Shilpa Ramaiya**  
Vice President  
Regulatory and Rates

Submitted	February 4, 2026
Effective	March 6, 2026
Resolution	



**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);
- 17) a debit or credit entry equal to any expense or credit adopted by the CPUC to be recorded in this subaccount; and
- 18) 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.

(T)  
(N)  
(N)  
(T)

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(L)

(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

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;
- 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.

(T)

(L)

(L)

(L)

(L)

(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.)

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; (L)
- 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; (L)
- 3) a debit or credit entry equal to any expense or credit adopted by the CPUC to be recorded in this subaccount; (N)  
(N)
- 4) 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 (T)/(L)  
(L)
- 5) 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. (T)/(L)  
(T)/(L)  
(L)  
(L)

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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*Advice* 5174-G  
*Decision* D.25-12-043

*Issued by*  
**Shilpa Ramaiya**  
*Vice President*  
*Regulatory and Rates*

*Submitted* February 4, 2026  
*Effective* March 6, 2026  
*Resolution*



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(T)

(Continued)

Advice 5174-G  
Decision D.25-12-043

Issued by  
**Shilpa Ramaiya**  
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Submitted February 4, 2026  
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<b>Cal P.U.C. Sheet No.</b>	<b>Title of Sheet</b>	<b>Cancelling Cal P.U.C. Sheet No.</b>
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**ELECTRIC PRELIMINARY STATEMENT PART CP  
ENERGY RESOURCE RECOVERY ACCOUNT**

Sheet 9

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

5. ACCOUNTING PROCEDURES: (Cont'd)

- af) A debit or credit entry equal to expenses associated with the GTSR Program's Enhanced Community Solar (ECR) option resources that is unsubscribed.
- ag) A debit or credit entry to transfer expenses from the GTSRBA for renewable resources procured to serve customers taking service under Schedule E-GT that are in excess of the E-GT program subscription pursuant to the backstop provision in Pub. Util. Code §2833(s)

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

(L)

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).

(L)



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

Sheet 10

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

5. ACCOUNTING PROCEDURES: (Cont'd)

(L)  
|  
(L)

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 debit or credit entry equal to any other expense or credit adopted by the CPUC to be recorded in this account. (N)  
(N)
- am) 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. (T)



**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-twelfth<sup>1</sup> of the authorized annual revenue requirement, inclusive of RF&U, for the Common Facility Cost Treatment Balancing Account.
- mm. a debit or credit entry equal to any expense or credit adopted by the CPUC to be recorded in this account. (T)  
(T)
- 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.

<sup>1</sup> 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 FS  
NEW SYSTEM GENERATION BALANCING ACCOUNT**

Sheet 7

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

5. ACCOUNTING PROCEDURES: (Cont'd.)

b) Net Capacity Costs (Cont'd)

9. System Reliability Incremental Procurement (Cont'd)

C. System Reliability Procurement

- ii. A debit/credit entry equal to the actual net revenues and costs received in the CAISO energy and ancillary services market or net revenues and costs for energy and ancillary services' payments/charges during the time the contract is delivering incremental energy.
- iii. A debit/credit entry equal to miscellaneous CAISO charges/credits assigned to contract resources during the time the contract is delivering incremental energy.

D. Transfer of Resource Adequacy Value for System Reliability Incremental Procurement to ERRA from NSGBA and/or transfer of Excess RA Capacity from Other Accounts to NSGBA to meet System Reliability Incremental Procurement Targets

- i. A credit entry to transfer to ERRA costs associated with the value of RA capacity for procurement ordered as a result of the Emergency Reliability proceeding, Rulemaking 20-11-003, including contracts procured pursuant to D.21-02-028, D.21-03-056, D.21-12-015, and D.23-06-029 in the months when such contracts are used to meet bundled service customers RA compliance requirements. Energy costs and benefits associated with contracts procured pursuant to D.21-02-028, D.21-03-056, D.21-12-015, and D.23-06-029 will continue to be allocated to all benefitting customers through the NSGBA.
- ii. A debit entry to record costs associated with the value of the RA capacity transferred from PABA or ERRA, or that are excess or unsold RA capacity or proxy RA resources. The RA capacity value recorded in NSGBA reflects the use of the capacity to meet the updated system reliability incremental procurement targets pursuant to D.21-03-056, D.21-12-015, and D.23-06-029, after having made reasonable attempts to sell excess capacity to other load-serving entities to meet their respective RA planning reserve margin requirements. The debit entry will be calculated using the most current market price benchmark for system RA approved in the annual ERRA Forecast, which is used to calculate the value of RA in the Power Charge Indifference Amount (PCIA) calculation.
- c) A debit or credit entry to record an allocated portion of Electric Supply Administration (ESA) costs associated with CAM-eligible generation resources.
- d) A debit or credit entry equal to any other expense or credit adopted by the CPUC to be recorded in this account. (N)  
(N)
- e) A debit or credit entry equal, as appropriate, to record the transfer of amounts to or from other accounts that have an attribution to PG&E's electric generation function (such as WEMA) as approved by the CPUC. In the case of such recovery related to PG&E's electric generation function, the amount 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). (T)

(Continued)

<i>Advice</i>	7830-E	<i>Issued by</i>	<i>Submitted</i>	February 4, 2026
<i>Decision</i>	D.25-12-043	<b>Shilpa Ramaiya</b>	<i>Effective</i>	March 6, 2026
		<i>Vice President</i>	<i>Resolution</i>	
		<i>Regulatory and Rates</i>		



**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.)

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

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.



**ELECTRIC PRELIMINARY STATEMENT PART HS**  
**PORTFOLIO ALLOCATION BALANCING ACCOUNT (PABA)**

Sheet 7

HS. PORTFOLIO ALLOCATION BALANCING ACCOUNT (PABA)

5. ACCOUNTING PROCEDURES: (Cont'd.)

GHG Costs:

ag. A debit entry equal to the greenhouse gas costs related to PG&E's generating facilities and physically settled compliance instruments associated with contracts, including carrying costs, which excludes GHG 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.

Green Tariff Shared Renewables (GTSR) Program Entries

ah. A credit or debit entry to reflect the transfer of PCIA Program Charge expense associated with the GTSR Program for customers taking service under Schedule E-GT) schedule, equal to the PCIA Program Charge rate, multiplied by the kWh delivered under the program to the E-GT customers for the month, and/or entry to reflect any subsequent true-up of the Program Charge components' expense to actual costs.

ai. A credit or debit entry to reflect the transfer of PCIA Program Charge expense associated with the GTSR Program for customers taking service under Schedule E-ECR, equal to the PCIA Program Charge rate, multiplied by the kWh delivered under the program to the E-ECR customers for the month, and/or entry to reflect any subsequent true-up of the Program Charge components' expense to actual costs.

aj. A debit or credit entry to reflect: (1) the transfer of the interim pool resource's contract expense associated with the GTSR Program for customers taking service under Schedule E-GT, equal to the interim pool weighted average costs, multiplied by the portion of kWh delivered under the program to E-GT customers that the vintage's interim pool resources support for the month and (2) annual entry to reflect any subsequent true-up of the weighted average price and generation volumes of the interim pool resources used to support the E-GT customers' subscription level to final actual costs and generation amounts available to support the program.

Miscellaneous Costs

ak. A debit or credit entry equal to pre-payments and credit and collateral payments, including all associated fees, for procurement purchase and, if applicable, reimbursements of prepayments, credit and collateral payments.

al. A debit entry equal to any other power costs associated with procurement.

am. A debit or credit entry equal to any other expense or credit adopted by the CPUC to be recorded in this account.

(N)  
(N)

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(L)

(Continued)





**ELECTRIC PRELIMINARY STATEMENT PART HS**  
**PORTFOLIO ALLOCATION BALANCING ACCOUNT (PABA)**

Sheet 9

HS. PORTFOLIO ALLOCATION BALANCING ACCOUNT (PABA)

6. POWER CHARGE INDIFFERENCE ADJUSTMENT (PCIA) SUBACCOUNT

(L)

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 1<sup>st</sup>.

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.

(L)



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Sheet 1

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(Continued)

## **Attachment 2**

### **Redline Tariff Revisions**



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

Sheet 2

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

6. ACCOUNTING PROCEDURE: (Cont'd.)

a. Distribution Cost Subaccount

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

- 1) a credit entry equal to California Alternate Rates for Energy (CARE) shortfall resulting from core commercial deliveries under Schedule G-CARE, and customer charges under Schedule GL1-NGV;
- 2) a debit entry equal to one-twelfth of the core portion of the authorized GRC distribution base revenue amount (with credits and adjustments);
- 3) a credit entry equal to the revenue from the CFCA – Distribution Cost rate component;
- 4) a debit entry equal to one-twelfth of the revenue requirement associated with depreciation and decommissioning of the Pleasant Creek facility that is allocated on a core distribution basis. Recovery of depreciation will conclude at the end of 2023. Decommissioning will be recovered during 2023-2026;
- 5) a credit entry, as appropriate, to record the rebates paid to customers associated with the 2006 Winter Gas Savings Program, which has corresponding entries in the Winter Gas Savings Program Transportation Subaccount of the CFCA and Winter Gas Savings Program Procurement Subaccount of the Purchased Gas Account;
- 6) a debit entry equal to one-twelfth of the gas core portion of the ClimateSmart Administrative and Marketing revenue requirement, (see corresponding credit entry in the Administrative and Marketing Subaccount of the ClimateSmart Balancing Account);
- 7) 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;
- 8) a debit or credit entry equal to any expense or credit adopted by the CPUC ~~as a cost to be recovered~~ recorded in this subaccount;
- 9) an entry equal to the core portion of the gain or loss on the sale of a gas distribution non-depreciable asset, as approved by the Commission;
- 10) a credit entry equal to the amount of employee transfer fees allocated to PG&E's core gas ratepayers. The core portion is based on the "Distribution Base Revenue Requirement" factor from PG&E's Preliminary Statement Part C.3.a in effect at the time of the payment;
- 11) A debit entry equal to one-twelfth (or amortization period approved) of the core portion of the gas distribution portion of interim rate relief as authorized by the CPUC; and

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

Sheet 3

- 4) a credit equal to the NCA Distribution revenue;

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*Regulatory Proceedings and Rates*

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*Resolution* \_\_\_\_\_



**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;
- ~~2)3)~~ a debit or credit entry equal to any expense or credit adopted by the CPUC to be recorded in this subaccount;
- ~~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

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

Sheet 4

Rate as authorized by the Commission, as defined in Electric Preliminary Statement Part H for electric accounts or Gas Preliminary Statement Part S for gas accounts.

(P)

(Continued)

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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 debit or credit entry equal to any other expense or credit adopted by the CPUC to be recorded in this account

am) 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

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

Sheet 10

accounts.

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**ELECTRIC PRELIMINARY STATEMENT PART FS  
NEW SYSTEM GENERATION BALANCING ACCOUNT**

Sheet 7

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

5. ACCOUNTING PROCEDURES: (Cont'd.)

b) Net Capacity Costs (Cont'd)

9. System Reliability Incremental Procurement (Cont'd)

C. System Reliability Procurement

ii. A debit/credit entry equal to the actual net revenues and costs received in the CAISO energy and ancillary services market or net revenues and costs for energy and ancillary services' payments/charges during the time the contract is delivering incremental energy.

iii. A debit/credit entry equal to miscellaneous CAISO charges/credits assigned to contract resources during the time the contract is delivering incremental energy.

D. Transfer of Resource Adequacy Value for System Reliability Incremental Procurement to ERRA from NSGBA and/or transfer of Excess RA Capacity from Other Accounts to NSGBA to meet System Reliability Incremental Procurement Targets

i. A credit entry to transfer to ERRA costs associated with the value of RA capacity for procurement ordered as a result of the Emergency Reliability proceeding, Rulemaking 20-11-003, including contracts procured pursuant to D.21-02-028, D.21-03-056, D.21-12-015, and D.23-06-029 in the months when such contracts are used to meet bundled service customers RA compliance requirements. Energy costs and benefits associated with contracts procured pursuant to D.21-02-028, D.21-03-056, D.21-12-015, and D.23-06-029 will continue to be allocated to all benefitting customers through the NSGBA.

ii. A debit entry to record costs associated with the value of the RA capacity transferred from PABA or ERRA, or that are excess or unsold RA capacity or proxy RA resources. The RA capacity value recorded in NSGBA reflects the use of the capacity to meet the updated system reliability incremental procurement targets pursuant to D.21-03-056, D.21-12-015, and D.23-06-029, after having made reasonable attempts to sell excess capacity to other load-serving entities to meet their respective RA planning reserve margin requirements. The debit entry will be calculated using the most current market price benchmark for system RA approved in the annual ERRA Forecast, which is used to calculate the value of RA in the Power Charge Indifference Amount (PCIA) calculation.

c) A debit or credit entry to record an allocated portion of Electric Supply Administration (ESA) costs associated with CAM-eligible generation resources.

d) A debit or credit entry equal to any other expense or credit adopted by the CPUC to be recorded in this account.

de) A debit or credit entry equal, as appropriate, to record the transfer of amounts to or from other accounts that have an attribution to PG&E's electric generation function (such as WEMA) as approved by the CPUC. In the case of such recovery related to PG&E's electric generation function, the amount 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).

(Continued)

Advice  
Decision D.25-12-043

Issued by  
**Shilpa Ramaiya**  
Vice President

Submitted  
Effective  
Resolution

February 4, 2026



**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.)

ef) 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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(P)

Advice  
Decision

Issued by  
**Shilpa Ramaiya**  
Vice President

Regulatory Proceedings and Rates

Submitted  
Effective  
Resolution

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**ELECTRIC PRELIMINARY STATEMENT PART HS**  
**PORTFOLIO ALLOCATION BALANCING ACCOUNT (PABA)**

Sheet 7

HS. PORTFOLIO ALLOCATION BALANCING ACCOUNT (PABA)

5. ACCOUNTING PROCEDURES: (Cont'd.)

GHG Costs:

ag. A debit entry equal to the greenhouse gas costs related to PG&E's generating facilities and physically settled compliance instruments associated with contracts, including carrying costs, which excludes GHG 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.

Green Tariff Shared Renewables (GTSR) Program Entries

ah. A credit or debit entry to reflect the transfer of PCIA Program Charge expense associated with the GTSR Program for customers taking service under Schedule E-GT) schedule, equal to the PCIA Program Charge rate, multiplied by the kWh delivered under the program to the E-GT customers for the month, and/or entry to reflect any subsequent true-up of the Program Charge components' expense to actual costs.

ai. A credit or debit entry to reflect the transfer of PCIA Program Charge expense associated with the GTSR Program for customers taking service under Schedule E-ECR, equal to the PCIA Program Charge rate, multiplied by the kWh delivered under the program to the E-ECR customers for the month, and/or entry to reflect any subsequent true-up of the Program Charge components' expense to actual costs.

aj. A debit or credit entry to reflect: (1) the transfer of the interim pool resource's contract expense associated with the GTSR Program for customers taking service under Schedule E-GT, equal to the interim pool weighted average costs, multiplied by the portion of kWh delivered under the program to E-GT customers that the vintage's interim pool resources support for the month and (2) annual entry to reflect any subsequent true-up of the weighted average price and generation volumes of the interim pool resources used to support the E-GT customers' subscription level to final actual costs and generation amounts available to support the program.

Miscellaneous Costs

ak. A debit or credit entry equal to pre-payments and credit and collateral payments, including all associated fees, for procurement purchase and, if applicable, reimbursements of prepayments, credit and collateral payments.

al. A debit entry equal to any other power costs associated with procurement.

am. A debit or credit entry equal to any other expense or credit adopted by the CPUC to be recorded in this subaccount.

~~aman.~~ A credit/debit entry to transfer/repay the undercollection due to the PCIA revenue shortfall from the applicable PABA subaccount to the PUBA. The PCIA revenue shortfall is equal to the difference between the uncapped vintaged PCIA rate by customer class minus the capped vintaged PCIA rate by customer class applicable to departing load customers, net of RF&U, multiplied by the departing load's usage by customer class for each vintage. The PCIA revenue shortfall is mapped to the PABA vintage subaccounts based on incremental revenue shortfall rates. Corresponding debit/credit entries will be recorded in the PCIA Undercollection Balancing Account (PUBA), Electric Preliminary Statement Part HZ, based on the cumulative revenue shortfall rates, by customer vintage.

(Continued)



**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		San Diego Gas & Electric Company
Braun Blasing Smith Wynne, P.C.	Hanna & Morton LLP	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	Keys & Fox LLP	
Chevron Pipeline and Power	Leviton Manufacturing Co., Inc. Los Angeles County Integrated	Tecogen, Inc.
		TerraVerde Renewable Partners
		Tiger Natural Gas, Inc.
Clean Power Research	Waste Management Task Force	
Coast Economic Consulting		Utility Cost Management
Commercial Energy	MRW & Associates	
Crossborder Energy	Manatt Phelps Phillips	
Crown Road Energy, LLC	Marin Energy Authority	
	McClintock IP	Water and Energy Consulting
	McKenzie & Associates	
Davis Wright Tremaine LLP	Modesto Irrigation District	
Day Carter Murphy	NLine Energy Inc.	
Dept of General Services	NOSSAMAN LLP	Yep Energy
Douglass & Liddell	NRG Energy Inc.	
Downey Brand LLP		