



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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