



ELECTRIC PRELIMINARY STATEMENT PART IA Sheet 1
CALIFORNIA CONSUMER PRIVACY MEMORANDUM ACCOUNT - ELECTRIC (CCPMA-E) (T)

IA. California Consumer Privacy Memorandum Account – Electric (CCPMA-E) (T)

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. (T)
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. (T)
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. (T)
4. RATES: The California Consumer Privacy Memorandum Account does not have a rate component. (T)
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: (T)
 - 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; (T)
 - 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.