



ELECTRIC PRELIMINARY STATEMENT PART IP Sheet 1 (N)
DIMMABLE STREETLIGHT IMPLEMENTATION MEMO ACCOUNT (DSIMA) (N)

IP. DIMMABLE STREETLIGHT IMPLEMENTATION MEMORANDUM ACCOUNT (DSIMA) (N)

1. **PURPOSE:** The purpose of the Dimmable Streetlight Implementation Memorandum Account (DSIMA) is to track and record the incremental costs incurred related to developing and implementing a dimmable streetlight program in accordance with Phase 2 of PG&E's 2020 General Rate Case (GRC). Such costs may include amounts related to information technology, and other reasonable expenditures required to implement the dimmable streetlight program. The DSIMA will not include costs recorded and recovered in another account. (N)
2. **APPLICABILITY:** The DSIMA 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 GRC or other application as authorized by the Commission.
4. **RATES:** The DSIMA 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 implementing a dimmable streetlight program;
 - b) A debit or credit entry equal to the capital revenue requirement associated with the 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) 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. (N)