



U 39

Oakland, California

**ELECTRIC PRELIMINARY STATEMENT PART KM**  
**HELMS UPRATE MEMORANDUM ACCOUNT (HUMA)**

Sheet 1

(N)  
(N)**KM. Helms Uprate Memorandum Account (HUMA)**

(N)

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.

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