



**ELECTRIC PRELIMINARY STATEMENT KN** Sheet 1  
CPUC REIMBURSEMENT MEMORANDUM ACCOUNT - ELECTRIC (CPUC RMA - E) (N)

KN. CPUC Reimbursement Memorandum Account – Electric (CPUC RMA – E) (N)

1. PURPOSE: The purpose of the CPUC Reimbursement Memorandum Account – Electric (CPUC RMA – E) is to track the electric portion of reimbursement payments made to the California Public Utilities Commission (CPUC) for costs associated with various authorized programs and projects. Separate subaccounts are used to separately track the costs of the various programs and projects, see below.
2. APPLICABILITY: The CPUC RMA – E shall apply to all electric customers, except for those specifically excluded by the Commission.
3. REVISION DATE: Disposition of the balances in this account will be determined through a General Rate Case, application, or other appropriate filing, or as otherwise authorized by the Commission,
4. RATES: The CPUC RMA – E does not have a rate component.
5. ACCOUNTING PROCEDURE: The following entries will be made each month, or as applicable, net of Revenue Fees and uncollectibles (RF&U):

**A. Safety Culture Assessment Memorandum Subaccount**

PURPOSE: The purpose of the Safety Culture Assessment Memorandum Subaccount is to track the electric portion of reimbursement payments made to the CPUC for costs associated with the procurement and contracting process to hire the Utility Safety Culture Working Group Facilitator and independent, third-party evaluator(s) to conduct Safety Culture Assessments pursuant to Decision (D.) 25-12-016.

- 1) A debit entry equal to payments made to the CPUC for reimbursement of costs;
- 2) A credit to transfer the balance or amounts to the appropriate balancing accounts as determined by the CPUC, for recovery in rates;
- 3) A debit or credit entry to transfer amounts in this account to other accounts, or amounts from other accounts to this account upon approval by the Commission; and

(N)

(Continued)

Advice Decision	7837-E D.25-12-016	Issued by <b>Shilpa RamaIya</b> Vice President Regulatory and Rates	Submitted Effective Resolution	February 11, 2026 February 11, 2026
--------------------	-----------------------	--	--------------------------------------	--



U 39

**Pacific Gas and  
Electric Company®**

Oakland, California

Original

Cal. P.U.C. Sheet No.

61016-E

**ELECTRIC PRELIMINARY STATEMENT KN** Sheet 2  
CPUC REIMBURSEMENT MEMORANDUM ACCOUNT - ELECTRIC (CPUC RMA - E) (N)

KN. CPUC Reimbursement Memorandum Account – Electric (CPUC RMA – E) (N)  
(Cont'd.)

5. ACCOUNTING PROCEDURE: (Cont'd.)

A. Safety Culture Assessment Memorandum Subaccount (Cont'd.)

4) A debit or credit entry equal to the interest on the average of the balance in this subaccount at the beginning of the month and the balance after the above entries at a rate equal to the monthly interest rate. 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. (N)

Advice Decision	7837-E D.25-12-016	Issued by <b>Shilpa RamaIya</b> Vice President Regulatory and Rates	Submitted Effective Resolution	February 11, 2026 February 11, 2026
--------------------	-----------------------	--	--------------------------------------	--