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ELECTRIC PRELIMINARY STATEMENT KQ
POLE ATTACHMENT DATABASE MEMORANDUM ACCOUNT (PADMA)

Sheet 1

(N)

(N)

KQ. POLE ATTACHMENT DATABASE MEMORANDUM ACCOUNT (PADMA)

(N)

1. **PURPOSE:** The purpose of the Pole Attachment Database Memorandum Account (PADMA) is to track and record the incremental costs of PG&E's efforts to comply with Decision (D.) 21-10-019 and D.26-05-007. These costs are anticipated to include data extraction and integration, data collection upgrades, improved attribute data generation, and administrative and miscellaneous costs.
2. **APPLICABILITY:** The PADMA 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 PADMA 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. A debit entry equal to the actual incremental incurred expenses;
 - b. 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;
 - c. 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
 - d. 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.

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(Continued)

Advice 8000-E
Decision D.26-05-007

Issued by
Shilpa Ramaiya
Vice President
Regulatory and Rates

Submitted
Effective
Resolution

October 7, 2026
May 14, 2026