



GAS PRELIMINARY STATEMENT PART EH
DAIRY BIOMETHANE PILOTS MEMORANDUM ACCOUNT (DBPMA)

Sheet 1

EH. DAIRY BIOMETHANE PILOTS MEMORANDUM ACCOUNT (DBPMA)

1. **PURPOSE:** The purpose of the Dairy Biomethane Pilots Memorandum account (DBPMA) is to record actual operational and maintenance expenses and the capital-related revenue requirement associated with the actual capital costs incurred for utility-owned pipeline infrastructure up to the bid amounts.
2. **APPLICABILITY:** The DBPMA applies to all customer classes, except for those specifically excluded by the Commission.
3. **REVISION DATE:** Disposition of the balances in this account will be determined through a Gas Transmission and Storage Rate Case or other appropriate filing, or as otherwise authorized by the Commission.
4. **RATES:** The DBPMA does not have a rate component.
5. **ACCOUNTING PROCEDURE:** The following entries will be made each month, or as applicable, excluding an allowance for Revenue Fees and Uncollectible (RF&U) accounts expense.
 - a) A debit or credit entry equal to the capital revenue requirements based on incurred capital costs for pipeline infrastructure under the selected Dairy pilots, excluding RF&U. Capital-related revenue requirements include depreciation expense, return on investment, federal and state income taxes, and property taxes associated with the in-service capital assets.
 - b) A debit entry equal to the actual expenses incurred for pipeline infrastructure associated with the selected Dairy pilots.
 - c) A debit or credit entry to transfer the balance to or from another account, as authorized by the Commission.
 - d) 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. Effective January 1, 2026, 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 for electric accounts or Gas Preliminary Statement Part S for gas accounts.

(N)
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(N)

(Continued)

Advice 5169-G
Decision

Issued by
Shilpa Ramaiya
Vice President
Regulatory and Rates

Submitted January 20, 2026
Effective January 1, 2026
Resolution