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**Pacific Gas and  
Electric Company®**

Oakland, California

Revised  
CancellingCal. P.U.C. Sheet No. 40372-G  
Cal. P.U.C. Sheet No. 39517-G**GAS PRELIMINARY STATEMENT PART EL** Sheet 1  
GAS STATUTES REGULATIONS AND RULES MEMORANDUM ACCOUNT (GSRRMA)**EL. Gas Statutes Regulations and Rules Memorandum Account (GSRRMA)**

1. PURPOSE: The purpose of the Gas Statutes Regulations and Rules Memorandum Account (GSRRMA) is to track and record incremental costs to comply with any new federal or state statutes, regulations and rules, or new or changed interpretation by a regulatory body of statutes, regulations and rules, that are issued between General Rate Case (GRC) funding cycles for which PG&E has not been able to incorporate a forecast of costs into a rate case and which are not already addressed and recorded in another account.

This account is comprised of a Main Account, which records backbone transmission and/or storage costs for future recovery from all customers. This account will also record incremental SB 1221 mapping costs effective April 21, 2025. Mapping costs will continue to be recorded in the account until January 1 of the Test Year of PG&E's next GRC upon which time the recording of these costs in the account will end and be included in PG&E's next GRC. The Local Transmission Subaccount records local transmission costs for future recovery from all customers except Backbone Service-Level end-use customers who do not fund local transmission activities. All costs recorded in this memorandum account will be segregated by cost type.

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2. APPLICABILITY: The GSRRMA applies to all customer classes, except for those schedules or contracts specifically excluded by the Commission.

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3. REVISION DATE: Disposition of the balances in this account will be through an application, including GRCs, or as otherwise authorized by the Commission.

4. RATES: The GSRRMA does not have a rate component.

**5. ACCOUNTING PROCEDURE:****MAIN ACCOUNT:**

The following entries will be made each month, or as applicable, excluding an allowance for Revenue Fees and Uncollectible (RF&U) accounts expense.

- A debit entry equal to incurred expenses; including applicable benefit burdens;
- A debit or credit entry equal to the capital-related revenue requirement related to actual capital expenditures incurred. Capital-related revenue requirements include depreciation expense, return on rate base at the authorized cost of capital, federal and state income taxes, and property taxes associated with the cost of installed equipment;
- An entry to transfer the balance to or from another account, as authorized by the Commission; and
- 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.

**6. LOCAL TRANSMISSION SUBACCOUNT:**

The purpose of the Local Transmission Subaccount is to separately track costs related to PG&E's local transmission system associated with the GSRRMA.

The following entries will be made each month, or as applicable, excluding an allowance for Revenue Fees and Uncollectible (RF&U) accounts expense.

(Continued)

Advice Decision	5116-G D.25-07-016	Issued by <b>Shilpa RamaIya</b> Vice President Regulatory Proceedings and Rates	Submitted Effective Resolution	September 23, 2025 April 21, 2025
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**Pacific Gas and  
Electric Company®**

San Francisco, California

Original

Cal. P.U.C. Sheet No. 36068-G

**GAS PRELIMINARY STATEMENT PART EL** Sheet 2  
GAS STATUTES REGULATIONS AND RULES MEMORANDUM ACCOUNT (GSRRMA)

EL. Gas Statutes Regulations and Rules Memorandum Account (GSRRMA) (Cont'd)

6. LOCAL TRANSMISSION SUBACCOUNT (Cont'd):

(N)

- a) A debit entry equal to incurred expenses, including applicable benefit burdens;
- b) A debit or credit entry equal to the capital-related revenue requirement related to actual capital expenditures incurred. Capital-related revenue requirements include depreciation expense, return on rate base at the authorized cost of capital, federal and state income taxes, and property taxes associated with the cost of installed equipment;
- c) An entry to transfer the balance to or from another account, as authorized by the Commission; and
- 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.

(N)

Advice Decision	4288-G	Issued by <b>Robert S. Kenney</b> Vice President, Regulatory Affairs	Submitted Effective Resolution	August 5, 2020 January 1, 2019
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