



**GAS PRELIMINARY STATEMENT PART ET** Sheet 1  
MEASUREMENT AND CONTROL OVER-PRESSURE PROTECTION MEMORANDUM ACCOUNT  
(MCOPPMA)

ET. Measurement and Control Over-Pressure Protection Memorandum Account (MCOPPMA)

1. **PURPOSE:** The purpose of the Measurement and Control Over-Pressure Protection Memorandum Account (MCOPPMA) is to track the revenue requirement associated with capital expenditures for the Measurement and Control Station Over-Pressure Protection Program during the 2019 Gas Transmission and Storage (GT&S) rate case cycle. The account is subject to a reasonableness review in PG&E's next GT&S Rate Case.

This account is comprised of a main account, which records backbone transmission and/or storage costs for future recovery from all customers and a Local Transmission Subaccount, which records local transmission costs for future recovery from all customers except Backbone Service-Level end-use customers who do not fund local transmission activities.

2. **APPLICABILITY:** The MCOPPMA shall apply to all customer classes, except for those specifically excluded by the Commission.
3. **REVISION DATE:** Disposition of the balance in this account will be through an application or as otherwise directed by the Commission.
4. **RATES:** The MCOPPMA does not have a separate rate component.
5. **ACCOUNTING PROCEDURE:**

Main Account:

The following entries will be made to the account each month or as applicable:

- a. A debit or credit entry equal to the capital revenue requirements based on incurred capital expenditures, excluding an allowance for Revenue Fees and Uncollectible (RF&U) accounts expense. 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 capital asset additions;
- b. An entry to transfer amounts to or from another account as authorized by the Commission; and
- c. An entry equal to the interest on the average balance in the account at the beginning of the month and the balance after the above entries, at a rate equal to 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. 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.

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**GAS PRELIMINARY STATEMENT PART ET** Sheet 2  
MEASUREMENT AND CONTROL OVER-PRESSURE PROTECTION MEMORANDUM ACCOUNT  
(MCOPPMA)

ET. Measurement and Control Over-Pressure Protection Memorandum Account (MCOPPMA)  
(Cont'd)

6. LOCAL TRANSMISSION SUBACCOUNT:

The purpose of the Local Transmission Subaccount is to separately track costs related to PG&E's local transmission system that are associated with the Measurement and Control Station Over-Pressure Protection Program.

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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-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;
- b. An entry to transfer amounts to or from another account as authorized 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. 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.

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