



GAS PRELIMINARY STATEMENT PART FP
MEDIUM-LARGE COMMERCIAL AND INDUSTRIAL COVID-19 DISCONNECTION MORATORIUM
MEMORANDUM ACCOUNT - GAS (ML-CDMMA-G)

Sheet 1

(N)

(N)

FP. Medium-Large Commercial and Industrial COVID-19 Disconnection Moratorium Memorandum Account – Gas (ML-CDMMA-G)

(N)

(N)

(N)

1. **PURPOSE:** The purpose of the Medium-Large Commercial and Industrial COVID-19 Disconnection Moratorium Memorandum Account – Gas (ML-CDMMA-G) is to track incremental expense related to the implementation of the moratorium, incremental financing costs, and incremental uncollectibles expense (i.e., if the bad debt expense, subsequently tried up to actual write-offs, is greater than the adopted amount for rate recovery on a cumulative basis for the effective period) for eligible customers during the effective period. The effective period is defined as beginning on December 30, 2020 and ending on June 30, 2021 or on the same ending date as the residential and small business COVID-19 customer protections adopted in Resolutions M-4842 and M-4849 if these customer protections are extended beyond June 30, 2021. Costs that can be attributed specifically to gas service will be recorded to this account. General costs that cannot be attributed specifically either to providing electric service or gas service will be allocated 55% electric and 45% gas.
2. **APPLICABILITY:** The ML-CDMMA applies to all eligible medium and large commercial and industrial customers. These customers are defined in D. 21-04-015 as all non-residential customers that are not defined as small business per Gas Rule No. 1. and are enrolled and current in a payment plan within 75 days of the effective date of D.21-04-015.
3. **REVISION DATE:** Disposition of the balances in the account will be addressed in a future general rate case (GRC) proceeding, or other application or proceeding.
4. **RATES:** The ML-CDMMA-G does not have a rate component.
5. **ACCOUNTING PROCEDURE:** PG&E shall maintain the ML-CDMMA by making the following entries (excluding 5b), net of Revenue Fees and Uncollectibles (RF&U), to the account at the end of each month, or as applicable:
 - a. A debit entry equal to the actual incremental expenses to implement the Medium and Large Commercial and Industrial COVID-19 Disconnection Moratorium as adopted in D.21-04-015;
 - b. A debit entry equal to the incremental uncollectibles expenses for customers eligible for the program during the COVID-19 Pandemic effective period, i.e., if the bad debt expense, subsequently tried up to actual write-offs, is greater than the adopted amount for rate recovery on a cumulative basis for the effective period;
 - c. A debit entry equal to the pro rata cost of the associated credit facilities, including upfront and drawn interest expense, on eligible medium and large commercial and industrial customers' incremental COVID-19 disconnection moratorium related revenue shortfalls;
 - d. A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts as approved by the Commission; and

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Advice 4432-G
Decision D.21-04-015

Issued by
Robert S. Kenney
Vice President, Regulatory Affairs

Submitted
Effective
Resolution

May 14, 2021
December 30, 2020



GAS PRELIMINARY STATEMENT PART FP Sheet 2 (N)
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- 5. ACCOUNTING PROCEDURE (Cont'd) (N)
 - e. An entry, as appropriate, each month equal to interest on the average balance in the account at the beginning of the month and the balance after the above entries, excluding entry 5.c., 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. (N)

(Continued)

Advice 4432-G
Decision D.21-04-015

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