



**GAS PRELIMINARY STATEMENT PART GE** Sheet 1  
HYDROGEN COMPENDIUM REPORT MEMORANDUM ACCOUNT (HCRMA)

**GE. HYDROGEN COMPENDIUM REPORT MEMORANDUM ACCOUNT (HCRMA)**

1. **PURPOSE:** The purpose of the Hydrogen Compendium Report Memorandum Account is to track and record PG&E’s share of the expenses to produce the Compendium Report. The HCRMA will not include costs recorded in another account.
2. **APPLICABILITY:** The HCRMA shall apply to all customer classes, except for those specifically excluded by the Commission.
3. **REVISION DATE:** Disposition of the balance in the account will be through a General Rate Case or another proceeding as authorized by the Commission.
4. **RATES:** The HCRMA does not have a rate component.
5. **ACCOUNTING PROCEDURE:** The following entries will be made to this account each month, or as applicable, excluding an allowance for Revenue Fees and Uncollectible (RF&U) accounts expense.
  - a. A debit entry equal to PG&E’s share of the expenses to produce the Compendium Report;
  - b. A credit entry to transfer amounts to other accounts, upon approval by the California Public Utilities Commission; and
  - c. An entry equal to 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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