



**GAS PRELIMINARY STATEMENT PART U  
CORE BROKERAGE FEE BALANCING ACCOUNT**

Sheet 1

**U. CORE BROKERAGE FEE BALANCING ACCOUNT (CBFBA)**

- 1. **PURPOSE:** The purpose of the CBFBA is to ensure that any variation between the adopted brokerage fee revenue requirement and the brokerage fee revenues collected from core procurement customers flows through core transportation rates in the next Annual Gas True-up of Balancing Accounts. This account was adopted in Decision 95-12-053.

Descriptions of the terms and conditions used in this section are found in Preliminary Statement, Part C, or in Rule 1.

- 2. **APPLICABILITY:** The CBFBA applies to all core rate schedules and contracts subject to the jurisdiction of the CPUC, except for those schedules and contracts specifically excluded by the CPUC.
- 3. **REVISION:** Disposition of the balance in this account shall be determined in the Annual Gas True-up of Balancing Accounts advice filing, or as otherwise authorized by the Commission.
- 4. **FORECAST PERIOD:** The forecast test period will be as specified in the current Cost Allocation Proceeding.
- 5. **CBFBA RATES:** CBFBA rates are included in the effective rates set forth in each applicable core procurement schedule (see Preliminary Statement, Part B).
- 6. **ACCOUNTING PROCEDURE:** PG&E shall maintain the CBFBA by making entries to this account at the end of each month as follows:

- a. a debit entry equal to one-twelfth of the adopted annual core brokerage fee revenue requirement, excluding the allowance for Revenue Fees and Uncollectible (RF&U) account expense;
- b. a credit entry equal to brokerage fee revenue from applicable deliveries, net of RF&U;
- c. a debit or credit entry, as appropriate, to transfer the balance to the Core Fixed Cost Account, for rate recovery, upon approval by the Commission; and
- d. an entry equal to the interest on the average balance in the account at the beginning of the month and the balance in the account after entries U.6.a through U.6.c, above, 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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