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December 14, 2012

ADVICE LETTER 2412-E-A
(U-902 E)

PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

**SUBJECT: PARTIAL SUPPLEMENT: ANNUAL ELECTRIC REGULATORY ACCOUNT
UPDATE EFFECTIVE JANUARY 1, 2013**

PURPOSE

This partial supplemental advice letter is being filed to revise the acronym "DMA" referenced in part 2e of the Nuclear Decommissioning Adjustment Mechanic (NDAM) Balancing Account to "NDAM". This Advice Letter (AL) describes the adjustments that are being made to San Diego Gas & Electric Company's (SDG&E) electric distribution and commodity rates effective January 1, 2013, resulting from the amortization of certain electric regulatory accounts, as described below.

BACKGROUND

Pursuant to the provisions of its adopted tariffs, SDG&E is authorized to amortize the projected year-end balances of certain accounts in electric rates on an annual basis. It should be noted that the rate impacts of this filing do not include all revenue requirement adjustments authorized or expected to be authorized by the California Public Utilities Commission (Commission), which will be included in SDG&E's Electric Consolidated Advice Filing, filed in December 2012 for implementation in SDG&E's rates effective January 1, 2013.

DISCUSSION

SDG&E is to file an advice letter during October of each year to update the regulatory account amortizations for rates effective January 1 of the following year. In this filing, SDG&E proposes a net \$3.4 million increase in its January 1, 2013 revenues to be amortized over 12 months. The following summarizes the projected year-end balances and associated impacts to revenues for implementation in rates effective January 1, 2013.

Energy Resource Recovery Account (ERRA)

Pursuant to Decisions (D.) 02-10-062 and D.02-12-074, the purpose of the ERRA is to provide full recovery of the Utility's energy procurement costs associated with fuel and purchased power, Utility retained generation (URG), ISO related costs and costs associated with its residual net short procurement requirements to serve its bundled service customers. In compliance with ordering paragraph (OP) 2 of D.09-04-021, SDG&E shall include its year-end Energy Resource Recovery balance, if that balance is below the 5% Energy Resource

Recovery Account trigger threshold, in rates on January 1 of each year through the annual regulatory account update filing. Based on the projection of the December 31, 2012 balance in ERRA, SDG&E cannot state at this time that its ERRA balance will in fact be under the 5% trigger threshold at year's end and, therefore, will not put any of the amortization in rates inside of this Electric Regulatory Account Update (for inclusion in January 1, 2013 rates). As such, electric revenues will increase by \$21.9 million in 2013 as current commodity rates reflect a return of \$21.9 million overcollections from year-end 2011.

Electric Distribution Fixed Cost Account (EDFCA)

The projected 2012 year-end balance for amortization in electric distribution rates effective January 1, 2013 is a \$61.6 million undercollection, resulting in a decrease in revenue requirement of \$43.6 million from current rates. The amortization applied in 2012 rates has reduced the balance in the EDFCA which results in a lower rate going forward into 2013.

Rewards and Penalties Balancing Account (RPBA)

The RPBA includes the projected year-end balances in the Advanced Metering and Demand Response Memorandum Account (AMDRMA), the Hazardous Substance Cleanup Cost Account (HSCCA), and the Gain/Loss on Sale Memorandum Account (GLOSMA). Currently, the electric RPBA is amortizing a \$36.1 million undercollection in rates. The projected 2012 year-end balance for amortization is a \$16.0 million undercollection, resulting in a decrease in electric revenues of \$20.1 million for 2013. The forecasted undercollection has decreased from the prior year mainly because no energy efficiency awards are reflected in this filing¹.

Transition Cost Balancing Account (TCBA)

The purpose of the TCBA is to accrue all Competition Transition Charge (CTC) revenues and recover all CTC-eligible generation-related costs, as well as those costs imposed by Electric Industry Restructuring. SDG&E proposes to amortize the projected 2012 year-end undercollected balance of \$11.6 million into electric commodity rates effective January 1, 2013, resulting in a \$4.2 million increase to rates.

On Bill Financing Balancing Account (OBFBA)

The On Bill Finance (OBF) Program is designed primarily to facilitate the purchase and installation of comprehensive, qualified energy efficiency measures by customers who might not otherwise be able to act given capital constraints and/or administrative and time burdens. Advice Letter 2123-E/1901-G, approved May 11, 2010, established the OBFBA to record the difference between ratepayer funding and actual loans provided to customers participating in SDG&E's OBF program authorized by D.09-09-047. The 2012 year-end balance in the OBFBA is forecasted to be a \$1.0 million undercollection to be amortized in electric distribution rates. The result is a \$4.1 million decrease to rates.

Pension Balancing Account (PBA)

Pursuant to D.08-07-046, SDG&E's latest General Rate Case (GRC) decision, SDG&E is authorized to collect in rates an annual authorized revenue requirement for pension costs that are balanced in the PBA until the next GRC decision. SDG&E filed a Petition for Modification (PFM) of this decision requesting to true-up the PBA on an annual basis in the interest of customer rate stability. On September 10, 2009, the Commission issued D.09-09-011 authorizing SDG&E to amortize the PBA on an annual basis by including the PBA in this advice filing. As a result, SDG&E's projects the December 31, 2012 balance in the electric

¹ Projected year-end balance does not include Energy Efficiency Awards currently pending Commission decision. If awards are approved by year-end 2012, SDG&E will include the amount in its Consolidated Filing for 2013 rates.

PBA to be a \$6.0 million overcollection to be amortized in 2013 electric distribution rates as referenced in Attachment C. This decreases revenues by \$4.8 million from current rates.

Post-Retirement Benefits other than Pensions Balancing Account (PBOPBA)

Pursuant to D.08-07-046, SDG&E's latest GRC decision, SDG&E is authorized to collect in rates an annual authorized revenue requirement for PBOP costs that are balanced in the PBOPBA until the next GRC decision. Consistent with the PBA, the Commission issued D.09-09-011 authorizing SDG&E to amortize the PBOPBA on an annual basis by including the PBOPBA in this advice filing. As referenced in Attachment D, SDG&E projects the December 31, 2012 balance in the electric PBOPBA to be a \$2.3 million overcollection to be amortized in 2013 electric distribution rates. The result is a \$0.3 million decrease to rates.

Nuclear Decommissioning Adjustment Mechanism (NDAM)

The purpose of the NDAM is to 1) record revenue from the Nuclear Decommissioning component of SDG&E's rates, 2) record the authorized revenue requirement for the amount SDG&E contributes to the Nuclear Decommissioning Trust authorized in D.10-07-047, and 3) record the SONGS costs authorized in D.04-12-015 and modified by D.08-07-046, relating to spent nuclear fuel storage fees.

SDG&E proposes to amend the Disposition section of the NDAM to include the amortization of the balance in the NDAM in the Regulatory Account Update filed in October of every year for inclusion in January 1 rates, subject to refund. SDG&E will continue to address the balance and the disposition of the amount in NDAM in the Nuclear Decommissioning Triennial Proceeding. SDG&E has attached a revised NDAM Preliminary Statement to reflect this alternate procedure for disposing of the NDAM balance.

Pursuant to D.10.07-047² and authorized in SDG&E's Advice Letter (AL) 2188-E, SDG&E included amortization of a \$0.8 million NDAM overcollection in January 1, 2011 rates. Nothing was included in 2012 rates. SDG&E projects the December 31, 2012 balance in the NDAM to be a \$16.1 million overcollection to be amortized in 2013 electric commodity rates. The result is a \$16.1 million decrease to rates. This overcollection is the result of SDG&E's share of a Department of Energy litigation refund to SONGS. SDG&E proposes amortizing this balance back to ratepayers on January 1, 2013, rather than wait for the next Nuclear Decommissioning Triennial Proceeding.

Advanced Metering Infrastructure Balancing Account (AMIBA)

The purpose of the AMIBA is to record the costs and corresponding revenue requirement associated with the AMI project as outlined in Commission D.07-04-043 dated April 12, 2007 and as modified by D.11-03-042 dated March 24, 2011. The AMIBA shall remain in effect until such time as SDG&E completes the deployment of its Advanced Metering Infrastructure system and the final costs and benefits of the Advanced Metering Infrastructure system can be reported in an SDG&E general rate case (per modified decision D.11-03-042). Because of the large amortization in rates on January 1, 2012, SDG&E believes the remaining balance in the AMIBA is sufficient to fund the completion of the deployment of the AMI system and therefore does not propose amortizing any of the current overcollected balance in 2013 electric distribution rates. The rolling off of the \$65 million overcollection from 2012 rates results in a \$65 million increase to 2013 rates.

Self-Generation Program Memorandum Account (SGPMA)

² Phase 1 of the Triennial Review of Nuclear Decommissioning Trusts and Related Decommissioning Activities for the California Investor Owned Utilities (Utilities)

The purpose of the SGPMA is to record the incremental costs associated with the Utility's Self Generation Incentive Program (SGIP) as outlined in Decision (D.) 04-12-045, D.02-02-026, D.01-09-012, D.01-07-028 and D.01-03-073. AL 2330-E / 2089-G (1/30/12) requested to collect SGIP carryover funding of \$843,255 not yet included in rates and was approved by the Commission on April 10, 2012. The AL notes that the funds are to be allocated between electric and gas customers by 93% electric (\$784K) and 7% gas (\$59K), resulting in a \$0.8 million increase in electric revenues.

Environmental Fee Memorandum Account (EFMA)

On September 21, 2012 Commissioner Ferron issued an Alternate Decision approving SDG&E's request to increase rates to collect the AB 32 implementation fees recorded in the EFMA as filed in Application (A.)10-08-002. D.12-10-044 was approved on October 25, 2012 as SDG&E's forecast of regulatory account balances in this filing includes \$0.7 million for EFMA approved for recovery in that decision. The EFMA balance in this advice letter is associated with the pre-2012 costs³.

Streamlining Residual Account (SRA)

Resolution E-3514 authorizes the recording of miscellaneous non-generation related costs into the SRA. These costs include intervenor compensation as authorized by the Commission, certain employee transfer costs, and Commission consultant and advisory costs. The projected 2012 year-end balance is a \$0.1 million overcollection primarily related to employee transfer fee credits to SDG&E as authorized by the Commission to be amortized in the 2013 electric distribution rates. This decreases revenues by \$0.6 million from current rates.

Baseline Balancing Account (BBA)

The purpose of BBA is to record the revenues and expenses associated with the utility's baseline programs as authorized in Commission D.02-04-026, D.02-05-010 and D.04-02-057. The BBA contains the Family Electric Rate Assistance (FERA) subaccount to record revenue shortfalls and administrative costs that result from the FERA program. The balance in the BBA is forecasted to be a \$0.04 million undercollection at December 31, 2012 to be amortized in 2013 electric distribution rates. This has no impact on revenues from current rates.

Common Area Balancing Account (CABA)

The purpose of CABA is to record the revenue under/(over) collection that results from customers who switch their residential common area accounts from residential to commercial rate schedules as authorized in Commission D.04-02-057. The projected 2012 year-end balance in the CABA is a \$0.3 million undercollection to be amortized in the 2013 electric distribution rates for residential customers with common area accounts. This has a negligible impact on revenues from current rates.

Disconnect Memorandum Account (DMA)

The purpose of DMA is to record the residential uncollectible expenses that are in excess of the residential expenses associated with the period August 1, 2009 through July 31, 2010 in compliance with D.10-12-051. Excess residential uncollectible expenses for electric and gas are capped at \$300,000 for combined electric and gas uncollectibles. The projected 2012 year-end balance in the DMA is a \$0.2 million undercollection to be amortized in the 2013 electric distribution rates. This increases revenues by \$0.2 million from current rates.

³ Administrative costs incurred in 2012 will be addressed in SDG&E's 2012 GRC.

2012 General Rate Case (GRC)

SDG&E's 2012 GRC (A.10-12-005) is pending approval by the Commission and its implementation could impact the regulatory account balance forecasts included in this filing. Once the 2012 GRC is approved, SDG&E plans to file a separate advice letter to revise the amortization of certain regulatory accounts in this filing that are impacted by the 2012 GRC.

The GRC Memorandum Account (GRCMA), approved in AL 2242-E-A on October 28, 2011, is not included in this filing. The account balance and its disposition will be included in the advice letter noted upon Commission approval of the 2012 GRC.

Summary

This Advice Letter implements the above-described changes in SDG&E's electric rates effective January 1, 2013. The total net \$3.4 million increase in revenues resulting from the amortization of SDG&E's regulatory accounts is summarized in Attachment A. SDG&E's total system average electric rates will increase by approximately 0.036 cents/kWh which equates to 0.22% from currently effective rates. Attachment B shows the illustrative rate impact, by customer class, resulting from the amortization of the balances described above.

Furthermore, Attachments C and D show the calculation of the Pension Balancing Account (PBA) and Post-Retirement Benefits Other than Pensions Balancing Account (PBOPBA) balances to be included in 2013 rates. Attachments E and F show the supporting calculations of the minimum contributions made to the Pension/PBOP Trusts for 2012⁴.

Prior to the end of this year, there will be additional electric rate adjustments authorized by the Commission to become effective on January 1, 2013. Therefore, at least three days prior to January 1, SDG&E will file an advice letter, including appropriate tariff sheets, to consolidate all of the rate changes to become effective on January 1, 2013.

EFFECTIVE DATE

SDG&E believes that this filing is subject to Energy Division disposition and should be classified as Tier 2 (effective after staff approval) pursuant to GO 96-B. SDG&E respectfully requests that this filing become effective on November 30, 2012, 30 days after the date filed.

PROTEST

Anyone may protest this Advice Letter to the California Public Utilities Commission. The protest must state the grounds upon which it is based, including such items as financial and service impact, and should be submitted expeditiously. The protest must be made in writing and must be received by November 20, 2012, 20 days from the date this Advice Letter was filed with the Commission. There is no restriction on who may file a protest. The address for mailing or delivering a protest to the Commission is:

CPUC Energy Division
Attention: Tariff Unit
505 Van Ness Avenue
San Francisco, CA 94102

⁴ Pursuant to R. van der Leeden's declaration as referenced on Page 5 of D.09-09-011.

Copies of the protest should also be sent via e-mail to the attention of the Energy Division at EDTariffUnit@cpuc.ca.gov. A copy of the protest should also be sent via both e-mail and facsimile to the address shown below on the same date it is mailed or delivered to the Commission.

Attn: Megan Caulson
Regulatory Tariff Manager
8315 Century Park Court, Room 32
San Diego, CA 92123-1548
Facsimile No. (858) 654-1879
E-mail: mcaulson@semprautilities.com

NOTICE

A copy of this filing has been served on the utilities and interested parties shown on the attached list, including interested parties to service list A.06-12-009, by either providing them a copy electronically or by mailing them a copy hereof, properly stamped and addressed.

Address changes should be directed to SDG&E Tariffs by facsimile at (858) 654-1879 or by e-mail at SDG&ETariffs@semprautilities.com.

CLAY FABER
Director – Regulatory Affairs

Enclosures
(cc list enclosed)

CALIFORNIA PUBLIC UTILITIES COMMISSION

ADVICE LETTER FILING SUMMARY ENERGY UTILITY

MUST BE COMPLETED BY UTILITY (Attach additional pages as needed)

Company name/CPUC Utility No. **SAN DIEGO GAS & ELECTRIC (U 902)**

Utility type:

ELC GAS
 PLC HEAT WATER

Contact Person: Aurora Carrillo

Phone #: (858) 654-1542

E-mail: acarrillo@semprautilities.com

EXPLANATION OF UTILITY TYPE

ELC = Electric GAS = Gas
PLC = Pipeline HEAT = Heat WATER = Water

(Date Filed/ Received Stamp by CPUC)

Advice Letter (AL) #: 2412-E

Subject of AL:) Partial Supplement: Annual Electric Regulatory Account Update Effective January 1, 2013

Keywords (choose from CPUC listing): Compliance, Rates, Preliminary Statement

AL filing type: Monthly Quarterly Annual One-Time Other _____

If AL filed in compliance with a Commission order, indicate relevant Decision/Resolution #:

Does AL replace a withdrawn or rejected AL? If so, identify the prior AL _____

Summarize differences between the AL and the prior withdrawn or rejected AL¹: N/A

Does AL request confidential treatment? If so, provide explanation: _____

Resolution Required? Yes No

Tier Designation: 1 2 3

Requested effective date: 11/30/2012 for 1/1/2013 Rates

No. of tariff sheets: 3

Estimated system annual revenue effect (%): _____

Estimated system average rate effect (%): -0.22% or 0.036 (¢kWhr)

When rates are affected by AL, include attachment in AL showing average rate effects on customer classes (residential, small commercial, large C/I, agricultural, lighting).

Tariff schedules affected: Preliminary Statement and Table of Contents

Service affected and changes proposed¹: N/A

Pending advice letters that revise the same tariff sheets: N/A

Protests and all other correspondence regarding this AL are due no later than 20 days after the date of this filing, unless otherwise authorized by the Commission, and shall be sent to:

**CPUC, Energy Division
Attention: Tariff Unit
505 Van Ness Ave.,
San Francisco, CA 94102**

mas@cpuc.ca.gov and EDTariffUnit@cpuc.ca.gov

**San Diego Gas & Electric
Attention: Megan Caulson
8330 Century Park Ct, Room 32C
San Diego, CA 92123**

mcaulson@semprautilities.com

¹ Discuss in AL if more space is needed.

General Order No. 96-B
ADVICE LETTER FILING MAILING LIST

cc: (w/enclosures)

Public Utilities Commission

DRA

S. Cauchois
R. Pocta
W. Scott

Energy Division

P. Clanon
S. Gallagher
H. Gatchalian
D. Lafrenz
M. Salinas

CA. Energy Commission

F. DeLeon
R. Tavares

Alcantar & Kahl LLP

K. Harteloo

American Energy Institute

C. King

APS Energy Services

J. Schenk

BP Energy Company

J. Zaiontz

Barkovich & Yap, Inc.

B. Barkovich

Bartle Wells Associates

R. Schmidt

Braun & Blaising, P.C.

S. Blaising

California Energy Markets

S. O'Donnell
C. Sweet

California Farm Bureau Federation

K. Mills

California Wind Energy

N. Rader

CCSE

S. Freedman
J. Porter

Children's Hospital & Health Center

T. Jacoby

City of Chula Vista

M. Meacham
E. Hull

City of Poway

R. Willcox

City of San Diego

J. Cervantes
G. Lonergan
M. Valerio

Commerce Energy Group

V. Gan

Constellation New Energy

W. Chen

CP Kelco

A. Friedl

Davis Wright Tremaine, LLP

E. O'Neill
J. Pau

Dept. of General Services

H. Nanjo
M. Clark

Douglass & Liddell

D. Douglass
D. Liddell
G. Klatt

Duke Energy North America

M. Gillette

Dynegy, Inc.

J. Paul

Ellison Schneider & Harris LLP

E. Janssen

Energy Policy Initiatives Center (USD)

S. Anders

Energy Price Solutions

A. Scott

Energy Strategies, Inc.

K. Campbell
M. Scanlan

Goodin, MacBride, Squeri, Ritchie & Day

B. Cragg
J. Heather Patrick
J. Squeri

Goodrich Aerostructures Group

M. Harrington

Hanna and Morton LLP

N. Pedersen

Itsa-North America

L. Belew

J.B.S. Energy

J. Nahigian

Luce, Forward, Hamilton & Scripps LLP

J. Leslie

Manatt, Phelps & Phillips LLP

D. Huard
R. Keen

Matthew V. Brady & Associates

M. Brady

Modesto Irrigation District

C. Mayer

Morrison & Foerster LLP

P. Hanschen

MRW & Associates

D. Richardson

OnGrid Solar

Andy Black

Pacific Gas & Electric Co.

J. Clark

M. Huffman

S. Lawrie

E. Lucha

Pacific Utility Audit, Inc.

E. Kelly

R. W. Beck, Inc.

C. Elder

School Project for Utility Rate
Reduction

M. Rochman

Shute, Mihaly & Weinberger LLP

O. Armi

Solar Turbines

F. Chiang

Sutherland Asbill & Brennan LLP

K. McCrea

Southern California Edison Co.

M. Alexander

K. Cini

K. Gansecki

H. Romero

TransCanada

R. Hunter

D. White

TURN

M. Florio

M. Hawiger

UCAN

M. Shames

U.S. Dept. of the Navy

K. Davoodi

N. Furuta

L. DeLacruz

Utility Specialists, Southwest, Inc.

D. Koser

Western Manufactured Housing
Communities Association

S. Dey

White & Case LLP

L. Cottle

Interested Parties In:

A.06-12-009

ATTACHMENT
ADVICE LETTER 2412-E-A

Cal. P.U.C. Sheet No.	Title of Sheet	Canceling Cal. P.U.C. Sheet No.
Revised 23331-E	PRELIMINARY STATEMENT, II. BALANCING ACCOUNTS, NUCLEAR DECOMMISSIONING ADJUSTMENT MECHANISM (NDAM), Sheet 1	Revised 22811-E
Revised 23332-E	TABLE OF CONTENTS, Sheet 1	Revised 23329-E



PRELIMINARY STATEMENT

Sheet 1

II. BALANCING ACCOUNTS
NUCLEAR DECOMMISSIONING ADJUSTMENT MECHANISM (NDAM)

1. Purpose

The purpose of the NDAM is to 1) record revenue from the Nuclear Decommissioning component of SDG&E's rates, 2) record the authorized revenue requirement for the amount SDG&E contributes to the Nuclear Decommissioning Trust authorized in D.10-07-047, and 3) record the SONGS costs authorized in D.04-12-015 and modified by D.08-07-046, relating to spent nuclear fuel storage fees.

2. Accounting Procedure:

The Utility shall maintain the NDAM by making entries at the end of each month as follows:

- a. A debit entry equal to 1/12 of the authorized Nuclear Decommissioning revenue requirement relating to the trust contribution.
- b. A debit entry equal to 1/12 of the authorized Nuclear Decommissioning revenue requirement relating to spent nuclear fuel.
- c. A debit entry equal to SDG&E's share of recorded amounts paid to the independent panel for its report associated with nuclear decommissioning issues as authorized in D.10-07-047.
- d. A credit entry equal to the revenue from the Nuclear Decommissioning component of SDG&E's rates, adjusted for an allowance for franchise fees and uncollectible (FF&U) expense.
- e. A credit/debit entry to amortize the balance in the NDAM in rates, as approved by the Commission.
- f. Interest shall be calculated on the average of the balance at the beginning of the month and the balance after entries 2.a. through 2.e. 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.

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3. Disposition:

The NDAM balance shall be amortized in connection with Utility's annual regulatory account balance update filing for rates effective January 1 of the following year, subject to refund, or addressed in the Utility's Nuclear Decommissioning Triennial Proceeding.

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Advice Ltr. No. 2412-E-A

Decision No. _____

Issued by
Lee Schavrien
Senior Vice President
Regulatory Affairs

Date Filed Dec 14, 2012

Effective _____

Resolution No. _____



TABLE OF CONTENTS

Sheet 1

The following sheets contain all the effective rates and rules affecting rates, service and information relating thereto, in effect on the date indicated herein.

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(Continued)

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Advice Ltr. No. 2412-E-A

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Issued by
Lee Schavrien
Senior Vice President
Regulatory Affairs

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