

January 24, 2013

California Public Utilities Commission
Energy Division
ED Tariff Unit
505 Van Ness Avenue, 4th Floor
San Francisco, CA 94102

Re: Substitute Sheets for Advice 3357-G

Dear Energy Division Tariff Unit:

An original and 4 copies of substitute sheets are attached for Advice 3357-G, *"Addition of Preliminary Statements for the Pipeline Safety Enhancement Plan (PSEP) Authorized in D.12-12-030"*.

In PG&E's Advice Letter for 3357-G filed on Friday, January 18, 2013, PG&E inadvertently entered a typographical error on Gas Preliminary Statement CW, Gas Pipeline Expense and Capital Balancing Account, Sheet 2. Under Accounting Procedure I. b., the text currently reads "A debit entry to transfer...". However, the correct text should read "A credit entry to transfer...".

In accordance with GO 96-B, Section 7.5.1, the substitute sheets are being served in the same manner as the original advice letter. For administrative convenience, a new Attachment 1 and Tariff Sheets are being attached in their entirety. Please discard previously submitted Attachment 1 and Tariff Sheets.

Please note that the submission of these substitute sheets does not restart the 20 day protest period. Protests to Advice 3357-G will remain due Thursday, February 7, 2013.

/S/ Kimberly Chang

Kimberly Chang
Regulatory Relations

Attachment

Cal P.U.C.
Sheet No.

Title of Sheet

Cancelling Cal
P.U.C. Sheet No.

30201-G	GASPRELIMINARY STATEMENT PART CW GAS PIPELINE EXPENSE AND CAPITAL BALANCING ACCOUNT Sheet 1	
30202-G*	GASPRELIMINARY STATEMENT PART CW GAS PIPELINE EXPENSE AND CAPITAL BALANCING ACCOUNT Sheet 2	
30203-G	GASPRELIMINARY STATEMENT PART CX CORE GAS PIPELINE SAFETY BALANCING ACCOUNT Sheet 1	
30204-G	GASPRELIMINARY STATEMENT PART CX CORE GAS PIPELINE SAFETY BALANCING ACCOUNT Sheet 2	
30205-G	GASPRELIMINARY STATEMENT PART CY NON-CORE GAS PIPELINE SAFETY BALANCING ACCOUNT Sheet 1	
30206-G	GASPRELIMINARY STATEMENT PART CY NON-CORE GAS PIPELINE SAFETY BALANCING ACCOUNT Sheet 2	
30207-G*	GAS TABLE OF CONTENTS Sheet 1	30199-G
30208-G*	GAS TABLE OF CONTENTS Sheet 5	29774-G



~~GAS PRELIMINARY STATEMENT PART CW~~
~~GAS PIPELINE EXPENSE AND CAPITAL BALANCING ACCOUNT~~

(N)

CW. GAS PIPELINE EXPENSE AND CAPITAL BALANCING ACCOUNT (GPECBA) (N)

1. PURPOSE: The purpose of the Gas Pipeline Expense and Capital Balancing Account (GPECBA) is to track the aggregate revenue requirements associated with the expense and capital costs of PG&E's Implementation Plan, as authorized by the Commission in Decision (D.) 12-12-030, and any other subsequent Commission decisions. The GPECBA records the differences between the adopted forecast revenue requirements and capital and expense revenue requirements based on actual costs for the Plan through 2014. Recovery of capital and expenses beyond 2014 shall be separately determined by the Commission in subsequent proceedings. (N)

2. APPLICABILITY: The GPECBA shall apply to all gas customers except for those specifically excluded by the Commission.

3. RATES: The GPECBA does not have a separate rate component.

4. ACCOUNTING PROCEDURE: The GPECBA consists of the following two subaccounts:

~~CPUC REIMBURSEMENT SUBACCOUNT~~ The purpose of this subaccount is to record PG&E's reimbursements to the Commission associated with implementing and complying with D.12-12-030, up to \$15 million, which is incremental to the authorized program costs and revenue requirements in D.12-12-030. Disposition of the balance in this subaccount shall be determined in the Annual Gas True-Up (AGT), or as otherwise authorized by the Commission, through the Core Fixed Cost Account (CFCA) and Noncore Customer Class Charge Account (NCA).

~~PROGRAM EXPENSE AND CAPITAL SUBACCOUNT~~ The purpose of this subaccount is to record the revenue requirements associated with the actual expense and capital cost PG&E incurred to implement the programs authorized in D.12-12-030. The 2012-2014 revenue requirement recorded in this subaccount is capped at \$299.2 million or \$295.4 million (without FF&U). Disposition of the balance in this subaccount shall be determined in the AGT at the end of 2014, or as otherwise authorized by the Commission.

(N)

(Continued)

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~~GAS PRELIMINARY STATEMENT PART CW~~
~~GAS PIPELINE EXPENSE AND CAPITAL BALANCING ACCOUNT~~

Sheet 2 (N)
 (N)

GAS PIPELINE EXPENSE AND CAPITAL BALANCING ACCOUNT (GPECBA) (N)

4. ACCOUNTING PROCEDURE (Cont'd.) (N)

I. CPUC Reimbursement Subaccount

The following monthly entries shall be made to this subaccount, as applicable:

- a. A debit entry equal to the reimbursements the CPUC or others designated by the CPUC;
- b. A credit entry to transfer the annual balance to the CFCA and NCA at 59.5% and 40.5%, respectively, for recovery in rates;
- c. A debit or credit entry equal to the interest on the average balance in the account at the beginning of the month and the balance after the above entry, 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.

II. Program Expense and Capital Subaccount

The following monthly entries shall be made to the subaccount, as applicable:

- a. A credit entry equal to one-twelfth of the annual revenue requirements, excluding the allowance for Franchise Fees and Uncollectible Accounts expense (FF&U), adopted in D.12-12-030, and any amounts subsequently authorized by the Commission;
- b. A debit entry equal to the actual expenses incurred for PG&E's Implementation Plan, including benefit burdens;
- c. A debit entry equal to the actual capital revenue requirements based on actual depreciation expense, the return on investment, federal and state income taxes, and property taxes associated with the in-service (after date of operation) capital costs incurred for Phase 1, and any subsequent phases of PG&E's Implementation Plan as authorized by the Commission, excluding FF&U;
- d. A debit entry to transfer any credit balance at December 31, 2014, to the Core Gas Pipeline Safety Balancing Account (59.5%) and Noncore Gas Pipeline Safety Balancing Account (40.5%);
- e. A debit or credit entry equal to the interest on the average balance in the account at the beginning of the month and the balance after the above entry, 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)

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~~GAS PRELIMINARY STATEMENT PART CX~~
~~CORE GAS PIPELINE SAFETY BALANCING ACCOUNT~~

Sheet 1 (N)
 (N)

CX. CORE GAS PIPELINE SAFETY BALANCING ACCOUNT (CGPSBA)

(N)

1. PURPOSE: The purpose of the Core Gas Pipeline Safety Balancing Account (CGPSBA) is to record and recover the core customers' portion of adopted forecast expense and, capital-related revenue requirements and revenues associated with Phase 1 and any subsequent phases of PG&E's Implementation Plan, as authorized by the Commission in Decision (D.)12-12-030 and any other subsequent Commission decisions.
2. APPLICABILITY: The CGPSBA shall apply to all core gas customers except for those specifically excluded by the Commission.
3. REVISION DATE: Disposition of the balance in this account shall be determined in the Annual Gas True-up (AGT) Advice Letter at the end of 2014, or as otherwise authorized by the Commission.
4. RATES: The CGPS Rate component is included in the effective rates set forth in the Gas Preliminary Statement, Part B, as applicable.
5. ACCOUNTING PROCEDURE: The CGPSBA consists of the following three subaccounts:

BACKBONE SUBACCOUNT: The purpose of backbone subaccount is to record the difference between the adopted backbone revenue requirements and recorded backbone revenues related to PG&E's Implementation Plan.

LOCAL TRANSMISSION SUBACCOUNT: The purpose of the local transmission subaccount is to record the difference between the adopted local transmission revenue requirements and recorded local transmission revenues related to PG&E's Implementation Plan.

STORAGE SUBACCOUNT: The purpose of the storage subaccount is to record the difference between the adopted storage revenue requirements and recorded storage revenues related to PG&E's Implementation Plan.

I. Backbone Subaccount

The following monthly entries shall be made to this subaccount, as applicable:

- a) A debit entry equal to one-twelfth of the annual revenue requirements adopted in D.12-12-030, and any amounts subsequently authorized by the Commission, excluding the allowance for Franchise Fees and Uncollectible Accounts expense (FF&U);
- b) A credit entry equal to the revenues from the CGPS Backbone Component of the Customer Class Charge, excluding FF&U;
- c) A credit entry to record the transfer amounts from the Gas Pipeline Expense and Capital Balancing Account (GPECBA);
- d) An entry equal to any amounts authorized by the CPUC to be recorded in this subaccount; and
- e) A debit or credit 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.

(N)

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~~GAS~~PRELIMINARY STATEMENT PART CX
~~CG~~PIPELINE SAFETY BALANCING ACCOUNT

Sheet 2 (N)
 (N)

5. STORAGE SUBACCOUNT: (Cont'd.)

(N)

II. Local Transmission Subaccount

The following monthly entries shall be made to this subaccount, as applicable:

- a) A debit entry equal to one-twelfth of the annual revenue requirements adopted in D.12-12-030, and any amounts subsequently authorized by the Commission, excluding FF&U;
- b) A credit entry equal to the revenues from the CGPS Local Transmission Component of the Customer Class Charge, excluding FF&U;
- c) A credit entry to record the transfer of amounts from the GPECBA,
- d) An entry equal to any amounts authorized by the CPUC to be recorded in this subaccount; and
- e) A debit or credit 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.

III. Storage Subaccount

The following monthly entries shall be made to this subaccount, as applicable:

- a) A debit entry equal to one-twelfth of the annual revenue requirements adopted in D.12-12-030, and any amounts subsequently authorized by the Commission, excluding FF&U;
- b) A credit entry equal to the revenues from the CGPS Storage Component of the Customer Class Charge, excluding FF&U;
- c) A credit entry to record the transfer of amounts from the GPECBA;
- d) An entry equal to any amounts authorized by the CPUC to be recorded in this subaccount; and
- e) A debit or credit 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.

(N)

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~~GAS PRELIMINARY STATEMENT PART C~~
~~NONCORE GAS PIPELINE SAFETY BALANCING ACCOUNT~~

Sheet 1 (N)
 (N)

CY. NONCORE GAS PIPELINE SAFETY BALANCING ACCOUNT (NGPSBA)

(N)

1. PURPOSE: The purpose of the Noncore Gas Pipeline Safety Balancing Account (NGPSBA) is to record and recover the noncore customers' portion of adopted forecast expense and, capital-related revenue requirements, and revenues associated with Phase 1 and any subsequent phases of PG&E's Implementation Plan, as authorized by the Commission in Decision (D.)12-12-030, and any other subsequent Commission decisions.

(N)

2. APPLICABILITY: The NGPSBA shall apply to all noncore gas customers except for those specifically excluded by the Commission.

3. REVISION DATE: Disposition of the balance in this account shall be determined in the Annual Gas True-up (AGT) Advice Letter at the end of 2014, or as otherwise authorized by the Commission.

4. RATES: The NGPS Rate component is included in the effective rates set forth in the Gas Preliminary Statement, Part B, as applicable.

5. ACCOUNTING PROCEDURE: The NGPSBA consists of the following three subaccounts:

BACKBONE SUBACCOUNT: The purpose of backbone subaccount is to record the difference between the adopted backbone revenue requirements and recorded backbone revenues related to PG&E's Implementation Plan.

LOCAL TRANSMISSION SUBACCOUNT: The purpose of the local transmission subaccount is to record the difference between the adopted local transmission revenue requirements and recorded local transmission revenues related to PG&E's Implementation Plan.

STORAGE SUBACCOUNT: The purpose of the storage subaccount is to record the difference between the adopted storage revenue requirements and recorded storage revenues related to PG&E's Implementation Plan.

I. Backbone Subaccount

The following monthly entries shall be made to this subaccount, as applicable:

- a) A debit entry equal to one-twelfth of the annual revenue requirement adopted in D.12-12-030, and any amounts subsequently authorized by the Commission, excluding the allowance for Franchise Fees and Uncollectible Accounts expense (FF&U);
- b) A credit entry equal to the revenues from the NGPS Backbone Component of the Customer Class Charge, excluding FF&U;
- c) A credit entry to record the transfer of any amounts from the Gas Pipeline Expense and Capital Balancing Account (GPECBA);
- d) An entry equal to any amounts authorized by the CPUC to be recorded in this subaccount; and
- e) A debit or credit 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.

(N)

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~~GAS PRELIMINARY STATEMENT PARTY~~
~~NONCORPORATE GAS PIPELINE SAFETY BALANCING ACCOUNT~~

Sheet 2 (N)
 (N)

5. STORAGE SUBACCOUNT: (Cont'd.)

(N)

II. Local Transmission Subaccount

The following monthly entries shall be made to this subaccount, as applicable:

- a) A debit entry equal to one-twelfth of the annual revenue requirement adopted in D.12-12-030, and any amounts subsequently authorized by the Commission, excluding FF&U;
- b) A credit entry equal to the revenues from the NGPS Local Transmission Component of the Customer Class Charge, excluding FF&U;
- c) A credit entry to record the transfer of any amounts from the GPECBA,
- d) An entry equal to any amounts authorized by the CPUC to be recorded in this subaccount; and
- e) A debit or credit 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.

III. Storage Subaccount

The following monthly entries shall be made to this subaccount, as applicable:

- a) A debit entry equal to one-twelfth of the annual revenue requirement adopted in D.12-12-030, and any amounts subsequently authorized by the Commission, excluding FF&U;
- b) A credit entry equal to the revenues from the NGPS Storage Component of the Customer Class Charge, excluding FF&U;
- c) A credit to record the transfer of any amounts from the GPECBA;
- d) An entry equal to any amounts authorized by the CPUC to be recorded in this subaccount; and
- e) A debit or credit 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.

(N)

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