

Pacific Gas and Electric Company 77 Beale St., Mail Code B10C P.O. Box 770000 San Francisco, CA 94177

Fax: 415.973.7226

January 24, 2013

California Public Utilities Commission Energy Division ED Tariff Unit 505 Van Ness Avenue, 4<sup>th</sup> 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

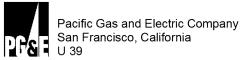
Attachment

Advice 3357-GCal P.U.C.Cancelling CalSheet No.Title of SheetP.U.C. Sheet No.

30201-G	GASPRELIMINARS/TATEMENPARTCW GASPIPELINEEXPENSENDCAPITAL BALANCINECCOUNT Sheet 1	
30202-G*	GASPRELIMINARS/TATEMENPARTCW GASPIPELINEEXPENS/ENDCAPITAL BALANCIN/SCCOUNT Sheet 2	
30203-G	GASPRELIMINARS/TATEMEN/FARTCX COREGASPIPELINESAFE TY BALANCING ACCOUNT Sheet 1	
30204-G	GASPRELIMINARS/TATEMEN/PARTCX COREGASPIPELINESAFE TY BALANCING ACCOUNT Sheet 2	
30205-G	GASPRELIMINARS/TATEMENPARTCY NONCORDASPIPELINESAFETYBALANCING ACCOUNT Sheet 1	
30206-G	GASPRELIMINARS/TATEMENPARTCY NONCORDASPIPELINESAFETYBALANCING ACCOUNT Sheet 2	
30207-G*	GASTABLEOF CONTENTS Sheet 1	30199-G
30208-G*	GASTABLEOF CONTENTS Sheet 5	29774-G

Page 1 of 1

ATTACHMENT



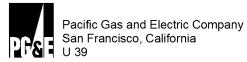
	Original
Cancelling	

Cal. P.U.C. Sheet No. Cal. P.U.C. Sheet No.

		PRELIMINARS/TATEMENPARTCW		Sheet 1 (N)	(N)
				(1)	
CW. GAS	PIPELINE EXPENSE	AND CAPITAL BALANCING ACCOUNT	(GPECBA)	(N)	
1.	(GPECBA) is to track the and capital costs of PC Decision (D.) 12-12-03 records the differences and expense revenue	bose of the Gas Pipeline Expenseand Ca the aggregate revenue requirements ass G&E's Implementation Plan, as authorize 30, and any other subsequent Commission is between the adopted forecast revenue requirements based on actual costs for t and expenses beyond 2014 shall be separa quent proceedings.	ociated with the expense ed by the Commission in on decisions. The GPECB/ requirements and capital he Plan through 2014.	(N)             	
2.	APPLICABILITY: The specifically excluded b	e GPECBA shall apply to all gas custome by the Commission.	ers except for those		
3.	RATES: The GPECE	3A does not have a separate rate compo	nent.		
4.	ACCOUNTING PROC	CEDURE: The GPECBA consists of the f	ollowing two subaccounts:		
	PG&E'sreimbursemen with D.12-12-030, u and revenue requiren shall be determined	<b>BUB</b> ACCOUNThe purpose of this sub the commission associated with p to \$15 million, which is increment nents in D.12-12-030. Disposition of in the Annual Gas True-Up (AGT), o the Core Fixed Cost Account (CFCA) ().	implementing and comp tal to the authorized p of the balance in this r as otherwise authorize	rogram dosts subaccolunt ed by the	
	to record the reven PG&Eincurred to im revenue requirement million (without FF	DCAPITALSUBACCOUNTre purpose of interrequirements associated with the implement the programs authorized in recorded in this subaccount is ca &U). Disposition of the balance in of 2014, or as otherwise authorized by th	e actual expense and ca D.12-12-030. The 20 <sup>7</sup> pped at \$299.2 million this subaccount shall	2-2014   or \$295.4 be detenmined   	d
				(N)	
				(Continue	d)
Advice Letter No: Decision No.	3357-G 12-12-030	lssued by Brian K. Cherry Vice President	Date Filed Effective Resolution No.	January 18, December 20,	

1C9

Vice President **Regulatory Relations** 

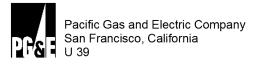


Original

		Sheet 2 (N)	(
GAS PIPEI	INE EXPENSE AND CAPITAL BALANCINGACCOUNT (GPECBA)	(	N)
4.	ACCOUNTING PROCEDURE (Cont'd.)	(	N)
Ι.	CPUC Reimbursement Subaccount		
	The following monthly entries shall be made to this subaccount, as applicable:		
	<ul> <li>A debit entry equal to the reimbursements the CPUC or others designated by the CPUC;</li> </ul>		   
	<ul> <li>A credit entry to transfer the annual balance to the CFCA and NCA at 59.5% and 40.5%, respectively, for recovery in rates;</li> </ul>		   
	c. A debit or credit entry equal to the interest on the average balance the beginning of the month and the balance after the above entry, at a one twelfth of the interest rate on three-month Commercial Paper for month, as reported in the Federal Reserve Statistical Release, H successor.	rate equ the previo	di olus
11.	Program Expense and Capital Subaccount		i
	The following monthly entries shall be made to the subaccount, as applicable:		i
	<ul> <li>A credit entry equal to one-twelfth of the annual revenue requirements, excluding a allowance for Franchise Fees and Uncollectible Accounts expense (FF&amp;U), adopted in D.12-12-030, and any amounts subsequently authorized by the Commission;</li> </ul>		   
	<ul> <li>A debit entry equal to the actual expenses incurred for PG&amp;E's Implementation Pla including benefit burdens;</li> </ul>	an,	1
	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, ar 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 authorized by the Commission, excluding FF&U		
	<ul> <li>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%).;</li> </ul>	S	     
	e. A debit or credit entry equal to the interest on the average balance in the account a 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 success	o sor.	       

Advice Letter No: 3357-G Decision No. 12-12-030

2C16



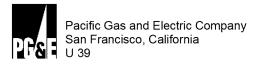
						TEMENPARTCX BALANCINGCC	OUNT	Sheet (N)	1 (N)
CX.	COR	E GAS	i PIP	ELINE SAFETY BALA	ANCING ACCOL	JNT (CGPSBA)		(	N)
		record revenu PG&E	and ue re 's In	I recover the core cust quirements and reven	omers' portion o ues associated s authorized by t	of adopted forecast of with Phase 1 and ar	g Account (CGPSBA) is to expense and, capital-relat ny subsequent phases of Decision (D.)12-12-030 an	ed	(N)       
	2.			BILITY: The CGPSBA by the Commission.	shall apply to a	II core gas custome	rs except for those specif	ically	
	3.						e determined in the Annu norized by the Commissio		
	4.			The CGPS Rate comp y Statement, Part B, a		d in the effective rat	es set forth in the Gas		
	5.	ACCO	DUN	TING PROCEDURE:	The CGPSBA co	onsists of the followi	ng three subaccounts:		
		betwee	en th				is to record the difference backbone revenues relat		
		record	the	ANSMISSION SUBA difference between the mission revenues related	e adopted local	transmission revenu	ransmission subaccount i le requirements and recor	is to rded	
		betwee	en th				is to record the difference orage revenues related to		
		I.	Bac	kbone Subaccount					
			The	following monthly ent	ries shall be ma	de to this subaccou	nt, as applicable:		
			a)		unts subsequen	tly authorized by the	requirements adopted in I e Commission , excluding s expense (FF&U);		
			b)	A credit entry equal t Customer Class Chai			kbone Component of the		
			c)	A credit entry to recor Balancing Account (G		nounts from the Ga	s Pipeline Expense and C	apital	
			d)	An entry equal to any subaccount; and	amounts autho	rized by the CPUC t	o be recorded in this		
			e)	beginning of the mon one-twelfth of the inte	th and the balan crest rate on thre	ce after the above e e-month Commerci	e balance in the account a entries, at a rate equal to al Paper for the previous ease, H.15, or its success		     (N)
								(Cont	inued)
Advice	Lette	r No <sup>-</sup>	33	57-G	lssue	d by	Date Filed	Januar	v 18. 2013

Decision No.

12-12-030

Date Filed Effective Resolution No.

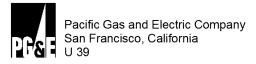
January 18, 2013 December 20, 2012 n No.



	GASPRELIMINARS/TATEMENP/ARTCX COREGASPIPELINESAFETYBALANCINESCCOUNT	Sheet 2 (N)	(1
5. STORA	GE SUBACCOUNT: (Cont'd.)	i	(Ņ)
11	Local Transmission Subaccount		1
ſ	he following monthly entries shall be made to this subaccount, as applicable:		1
e	<ul> <li>A debit entry equal to one-twelfth of the annual revenue requirements adopted in D.1 12-030, and any amounts subsequently authorized by the Commission, excluding FF&amp;U</li> </ul>	2-	
t	<ul> <li>A credit entry equal to the revenues from the CGPS Local Transmission Component the Customer Class Charge, excluding FF&amp;U</li> </ul>	of	
c	A credit entry to record the transfer of amounts from the GPECBA,		Ì
с	<ol> <li>An entry equal to any amounts authorized by the CPUC to be recorded in this subaccount; and</li> </ol>		i I I
e	A debit or credit entry equal to the interest on the average balance in the account at 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		
111.	Storage Subaccount		
٦	he following monthly entries shall be made to this subaccount, as applicable:		
â	<ul> <li>A debit entry equal to one-twelfth of the annual revenue requirements adopted in D.1 12-030, and any amounts subsequently authorized by the Commission, excluding FF&amp;U</li> </ul>	2-	
t	<ul> <li>A credit entry equal to the revenues from the CGPS Storage Component of the Customer Class Charge, excluding FF&amp;U</li> </ul>		1
c	) A credit entry to record the transfer of amounts from the GPECBA;		
c	<ol> <li>An entry equal to any amounts authorized by the CPUC to be recorded in this subaccount; and</li> </ol>		   
e	A debit or credit entry equal to the interest on the average balance in the account at 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	- <u>.</u>	i I I (N)

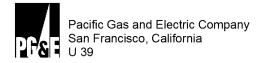
Decision No. 12-12-030

December 20, 2012



			GASPRELIMINARSTA NONCORSEASPIPELINESAFET		Sheet 1 (N)	(N)
CY.	NON	CORE GA	S PIPELINE SAFETY BALANCING AC	COUNT (NGPSBA)	(N)	
	1.	record and capital-rel phases of	recover the noncore customers' porti ted revenue requirements, and revenue	ues associated with Phase 1 and any subser orized by the Commission in Decision (D.)12	quent	(N)     
	2.		BILITY: The NGPSBA shall apply to a excluded by the Commission.	Il noncore gas customers except for those		   
	3.			this account shall be determined in the Ann or as otherwise authorized by the Commissi		   
	4.		The NGPS Rate component is include / Statement, Part B, as applicable.	d in the effective rates set forth in the Gas		
	5.	ACCOUN	TING PROCEDURE: The NGPSBA co	onsists of the following three subaccounts:		
		between t		ckbone subaccount is to record the difference nents and recorded backbone revenues rela		
		record the		urpose of the local transmission subaccount transmission revenue requirements and reco nplementation Plan.		
		between t		storage subaccount is to record the difference nts and recorded storage revenues related t		
		I. <u>Bac</u>	kbone Subaccount			1
		The	following monthly entries shall be made	de to this subaccount, as applicable:		1
		a)	12-030, and any amounts subsequen	the annual revenue requirement adopted in tly authorized by the Commission, excluding noollectible Accounts expense (FF&U);		
		b)	A credit entry equal to the revenues to Customer Class Charge, excluding Fl	from the NGPS Backbone Component of the =&U	9	   
		c)	A credit entry to record the transfer of Capital Balancing Account (GPECBA	any amounts from the Gas Pipeline Expens );	e and	   
		d)	An entry equal to any amounts author subaccount; and	rized by the CPUC to be recorded in this		   
		e)	beginning of the month and the balan one-twelfth of the interest rate on thre	erest on the average balance in the account ce after the above entries, at a rate equal to e-month Commercial Paper for the previous serve Statistical Release, H.15, or its succes	ssor.	       (N)
					(Continu	ied)
		r No: 33	57-G lesue	d by Date Filed	lanuary 1	8 2013

Advice Letter No:3357-GDecision No.12-12-030



Original

5. STOR	RAGE	E SUBACCOUNT: (Cont'd.)		(N) 
11.	Loc	cal Transmission Subaccount		
	The	e 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	2-	
	b)	A credit entry equal to the revenues from the NGPS Local Transmission Component the Customer Class Charge, excluding FF&U	of	
	c)	A credit entry to record the transfer of any amounts from the GPECBA,		1
	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 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		
111.	Sto	prage Subaccount		1
	The	e 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	<u>}</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;		1
	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 a 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)
				. ,

Decision No.



		GASTABLEOF CONTENTS	Sheet 1
TITLE OF SHE	EET		CAL P.U.C. SHEET NO.
Rate Sched Preliminary Rules Maps, Cont	ules Statements racts and Deviations	5	
			(Continued)
Advice Letter No: Decision No.	3357-G 12-12-030	Issued by Brian K. Cherry Vice President	Date Filed January 18, 2013 Effective December 20, 2013 Resolution No.

**Regulatory Relations** 



		GASTABLEOF CONTENTS		Sheet	5
				L P.U.C.	
PART	TITLE OF SHEET		SH	EET NO.	
		Preliminary Statements			
Part AC	Catastrophic Event N	lemorandum Account		G	
Part AE	Core Pipeline Demai	nd Charge Account		23301-G	
Part AG	Core Firm Storage A	ccount	00004 00000 4666	2888-G	
Part AN	Hazardous Substand	e Mechanism ram Memorandum Account		04767 C	
Part AW Part BA	Bublic Burboso Brog	ram Memorandum Account ram-Energy Efficiency		24707-G G	
Part BB	Public Purpose Prog	ram Memorandum Account		G	23
Part BH		ram Surcharge-Low Income Energy Effic		G	43.
Fall DH	Balancing Account	t	lency	3364_C	
Part Bl	Public Purpose Pro	gram Surcharge-Research, Development	and Demonstration	0004-0	
		t		G	
Part BL		Fixed Cost Account			
Part BP		Balancing Account-Gas		G	
Part BQ	Pension Contribution	Balancing Account		G	
Part BS	Climate Balancing A	ccount			
Part BT	Non-Tariffed Produc	ts and Services Balancing Account		26710-G	
Part BW		9 – 2011 Memorandum Account		G	28304,3
Part BX	Wildfire Expense Me	morandum Account	רררררו 27806-G		,
Part BY	On-Bill Financing Ba	lancing Account (OBFBA) הרברבבר	28305-0	3	
Part BZ	Gas Disconnection N	/lemorandumAccount	11111.28046-G		
Part CA	California Solar Initia	tive Thermal Program Memorandum Acc	ount	8060-G	
Part CB		ירברברברברב <mark>ות Balancing Account</mark>			
Part CC	Sempra and Price In	dexing Cases Gas Settlement Refund Me	emorandum		
	Account (SPGSRMA	$\mathbf{y}_{\mathbf{r}}$	רררו <b>28111-G</b>		
Part CD		on Memorandum Account – Gas ר ר ר ר ר			
Part CE	San Bruno Independ	ent Review Panel Memorandum Account	t (SBIRPMA). ר. ררר (	28559-G	
Part CE	San Bruno Independ	ent Review Panel Memorandum Account	t (SBIRPMA) רברב2	28559-G	
Part CF	Meter Reading Costs	s Memorandum Account ררררררר	ררררר 28599-G	i i	
Part CG	Distribution Integrity I	Management Expense Memorandum Acc	.286. רברברב count	641-G	
Part CI	AB32 Cost of Implem	entation Fee Memorandum Account - Ga	as. רברברבר 2867		
Part CJ	CARE/REACH Bala	ncing Account (CRBA)		28776-G	
Part CK	TID Almond Power F	lant Balancing Account	ררררר 28889-G. רררררר		
Part CL	Integrity Managemer	רברבר t Expense Balancing Account	ר וווווו. ו. 28891	-G	
Part CM		cing Account			
Part CN	Adjustment Mechanic	ts Balancing Account רברבבבבבב m For Costs Determined In Other Proce	28893-G		
Part CO Part CP		Storage Revenue Sharing Mechanism			
Part CQ		grity Management Expense Balancing Ac		29050-G	
Part CR		Costs Balancing Account	count	29058-G*	
Part CS	Tax Act Memorandu		2020	29030-0 1-29292-G	
Part CT		emorandumAccount (LIMA)		, 29351-G	
Part CU		t Memorandum Account – Gas (SOMA-G			
Part CV		nergy Statement Balancing Account -Gas			
Part CW	Gas Pipeline Expense	e and Capital Balancing Account	30201	30202*-G	(N)
Part CX	Core Gas Pipeline S	afety Balancing Account	30203 30203	, 30204-G	(N)
Part CY	NonCore Gas Pipelir	e Safety Balancing Account	30205.	30206-G	(N)
				(Conti	nued)
vice Letter No	o: 3357-G	Issued by	Date Filed	January	18, 2013
cision No.	12-12-030	Brian K. Cherry	Effective	December	
		Vice President	Resolution No.		<u> </u>
)		Regulatory Relations			