



**Pacific Gas and Electric Company**  
San Francisco, California  
U 39

Original  
Cancelling

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

30201-G

(Continued)

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

Issued by  
**Brian K. Cherry**

Date Filed January 18, 2013  
Effective December 20,  
2012

Resolution No. \_\_\_\_\_

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Vice President  
Regulatory Relations

SB\_GT&S\_0040589



1. PURPOSE: The purpose of the Gas Pipeline Expense and Capital Balancing Account

(Continued)

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

*Issued by*  
**Brian K. Cherry**

*Date Filed* January 18, 2013  
*Effective* December 20,  
2012

*Resolution No.* \_\_\_\_\_

1C0

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(GPECBA) is to track the aggregate revenue requirements associated with the expense

(Continued)

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

*Issued by*  
**Brian K. Cherry**

*Date Filed* January 18, 2013  
*Effective* December 20,  
2012

*Resolution No.* \_\_\_\_\_

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SB\_GT&S\_0040591



and capital costs of PG&E's Implementation Plan, as authorized by the Commission in

(Continued)

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

*Issued by*  
**Brian K. Cherry**

*Date Filed* January 18, 2013  
*Effective* December 20,  
2012

*Resolution No.* \_\_\_\_\_

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Decision (D.) 12-12-030, and any other subsequent Commission decisions. The GPECBA

(Continued)

*Advice Letter No:* 3357-G  
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*Issued by*  
**Brian K. Cherry**

*Vice President*  
*Regulatory Relations*

*Date Filed* January 18, 2013  
*Effective* December 20,  
2012

*Resolution No.* \_\_\_\_\_

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records the differences between the adopted forecast revenue requirements and capital

(Continued)

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

*Issued by*  
**Brian K. Cherry**

*Date Filed* January 18, 2013  
*Effective* December 20,  
2012

*Resolution No.* \_\_\_\_\_

1C0

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and expense revenue requirements based on actual authorized costs for the Plan through

(Continued)

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

*Issued by*  
**Brian K. Cherry**

*Vice President*  
*Regulatory Relations*

*Date Filed* January 18, 2013  
*Effective* December 20,  
2012

*Resolution No.* \_\_\_\_\_

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2014, beginning December 20, 2012. Recovery of capital and expenses beyond 2014

(Continued)

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*Issued by*  
**Brian K. Cherry**

*Vice President*  
*Regulatory Relations*

*Date Filed* January 18, 2013  
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2012

*Resolution No.* \_\_\_\_\_

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shall be separately determined by the Commission in subsequent proceedings.

(Continued)

*Advice Letter No:* 3357-G  
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*Issued by*  
**Brian K. Cherry**

*Vice President*  
*Regulatory Relations*

*Date Filed* January 18, 2013  
*Effective* December 20,  
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*Resolution No.* \_\_\_\_\_

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SB\_GT&S\_0040597



The GPECBA is a one-way balancing account. Any net unspent funds at the end of 2014

(Continued)

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*Regulatory Relations*

*Date Filed* January 18, 2013  
*Effective* December 20,  
2012

*Resolution No.* \_\_\_\_\_

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shall be returned to customers through the Core and Noncore Gas Pipeline Safety

(Continued)

*Advice Letter No:* 3357-G  
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*Issued by*  
**Brian K. Cherry**

*Date Filed* January 18, 2013  
*Effective* December 20,  
2012

*Resolution No.* \_\_\_\_\_

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Balancing Accounts.

(Continued)

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*Issued by*  
**Brian K. Cherry**

*Vice President*  
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*Date Filed* January 18, 2013  
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*Resolution No.* \_\_\_\_\_

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2. APPLICABILITY: The GPECBA shall apply to all gas customers except for those

(Continued)

*Advice Letter No:* 3357-G  
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2012

*Resolution No.* \_\_\_\_\_

1C0

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specifically excluded by the Commission.

(Continued)

*Advice Letter No:* 3357-G  
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**Brian K. Cherry**

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*Regulatory Relations*

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*Resolution No.* \_\_\_\_\_

1C0

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

(Continued)

*Advice Letter No:* 3357-G  
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*Resolution No.* \_\_\_\_\_

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

(Continued)

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

*Issued by*  
**Brian K. Cherry**

*Date Filed* January 18, 2013  
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CPUC REIMBURSEMENT SUBACCOUNT: The purpose of this subaccount is to record

(Continued)

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

*Issued by*  
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*Regulatory Relations*

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1C0

SB\_GT&S\_0040605



PG&E's reimbursements to the Commission associated with implementing and complying

(Continued)

*Advice Letter No.:* 3357-G  
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1C0

SB\_GT&S\_0040606



with D.12-12-030, up to \$15 million, which is incremental to the authorized program costs

(Continued)

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*Resolution No.* \_\_\_\_\_

1C0

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and revenue requirements in D.12-12-030. Disposition of the balance in this subaccount

(Continued)

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

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*Regulatory Relations*

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*Resolution No.* \_\_\_\_\_

1C0

SB\_GT&S\_0040608



shall be determined in the Annual Gas True-Up (AGT), or as otherwise authorized by the

(Continued)

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1C0

SB\_GT&S\_0040609



Commission, through the Core Fixed Cost Account (CFCA) and Noncore Customer Class

(Continued)

*Advice Letter No.:* 3357-G  
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*Resolution No.* \_\_\_\_\_

1C0

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Charge Account (NCA).

(Continued)

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*Resolution No.* \_\_\_\_\_

1C0

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PROGRAM EXPENSE AND CAPITAL SUBACCOUNT: The purpose of this subaccount is

(Continued)

*Advice Letter No.:* 3357-G  
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*Resolution No.* \_\_\_\_\_

1C0

SB\_GT&S\_0040612





to record the revenue requirements associated with the actual expense and capital cost

(Continued)

*Advice Letter No:* 3357-G  
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**Brian K. Cherry**

*Date Filed* January 18, 2013  
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*Resolution No.* \_\_\_\_\_

1C0

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PG&E incurred to implement the programs authorized in D.12-12-030. The 2012-2014

(Continued)

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

*Issued by*  
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*Resolution No.* \_\_\_\_\_

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adopted revenue requirement recorded in this subaccount is capped at \$299.2 million or

(Continued)

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

*Issued by*  
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*Resolution No.* \_\_\_\_\_

1C0

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\$295.4 million (without FF&U). Pursuant to Ordering Paragraph 5 of D.12-12-030, the

(Continued)

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*Resolution No.* \_\_\_\_\_

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amounts recorded in this subaccount shall be limited to the revenue requirement related to

(Continued)

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*Resolution No.* \_\_\_\_\_

1C0

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the adopted expense and capital set forth in the tables stated in attachment E of the

(Continued)

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

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*Date Filed* January 18, 2013  
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*Resolution No.* \_\_\_\_\_

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decision, for the following programs:

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

*Issued by*  
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*Vice President*  
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*Date Filed* January 18, 2013  
*Effective* December 20,  
2012

*Resolution No.* \_\_\_\_\_

1C0

(Continued)



- Pipeline Modernization Program

(Continued)

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

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*Vice President*  
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*Resolution No.* \_\_\_\_\_

1C0





- Valve Automation Program

(Continued)

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*Decision No.* 12-12-030

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*Resolution No.* \_\_\_\_\_

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- Interim Safety Enhancement Measures

(Continued)

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*Decision No.* 12-12-030

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*Resolution No.* \_\_\_\_\_

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- Program Management Office

(Continued)

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

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*Resolution No.* \_\_\_\_\_

1C0



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

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*Date Filed* January 18, 2013  
*Effective* December 20,  
2012  
*Resolution No.* \_\_\_\_\_

(Continued)



No amounts were authorized for the Pipeline Records Integration Program or Contingency.

(Continued)

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

*Issued by*  
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*Resolution No.* \_\_\_\_\_

1C0

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Amounts in excess of the authorized expense and capital costs of these programs,

(Continued)

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

*Issued by*  
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*Date Filed* January 18, 2013  
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2012

*Resolution No.* \_\_\_\_\_

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including their related revenue requirement shall not be recorded. The adopted amounts

(Continued)

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

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*Resolution No.* \_\_\_\_\_

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shall be adjusted if any of the programs are not completed and/or are replaced by other

(Continued)

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*Date Filed* January 18, 2013  
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2012

*Resolution No.* \_\_\_\_\_

1C0

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higher priority projects.

(Continued)

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

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1C0

SB\_GT&S\_0040629



Disposition of the balance in this subaccount shall be determined in the AGT at the end of

(Continued)

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**Brian K. Cherry**

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2012

*Resolution No.* \_\_\_\_\_

1C0

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2014, or as otherwise authorized by the Commission.

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(Continued)

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

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*Resolution No.* \_\_\_\_\_

1C0

SB\_GT&S\_0040631



*Advice Letter No:* 3357-G  
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*Resolution No.* \_\_\_\_\_

1C0

(Continued)



*Advice Letter No:* 3357-G  
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*Resolution No.* \_\_\_\_\_

1C0

(Continued)



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

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*Resolution No.* \_\_\_\_\_

1C0

(Continued)



(Continued)

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

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1C0

(Continued)





*Advice Letter No.* 3357-G  
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1C0

(Continued)



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1C0

(Continued)



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1C0

(Continued)



(Continued)

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(Continued)



(Continued)

*Advice Letter No.* 3357-G  
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(Continued)



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(Continued)





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1C0

(Continued)



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1C0

(Continued)



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1C0

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1C0

(Continued)



(Continued)

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(Continued)



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(Continued)



(Continued)

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1C0

(Continued)



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(Continued)



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

*Issued by*  
**Brian K. Cherry**

*Vice President*  
*Regulatory Relations*

*Date Filed* January 18, 2013  
*Effective* December 20,  
2012

*Resolution No.* \_\_\_\_\_

1C0

(Continued)



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1C0

(Continued)



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(Continued)



(N)

*Advice Letter No.* 3357-G  
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*Vice President*  
*Regulatory Relations*

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*Effective* December 20,  
2012

*Resolution No.* \_\_\_\_\_

1C0

(Continued)

SB\_GT&S\_0040662



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

*Issued by*  
**Brian K. Cherry**  
*Vice President*  
*Regulatory Relations*

*Date Filed* January 18, 2013  
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2012  
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(Continued)



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*Vice President*  
*Regulatory Relations*

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(Continued)



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(Continued)

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*Vice President*  
*Regulatory Relations*

*Date Filed* January 18, 2013  
*Effective* December 20,  
2012

*Resolution No.* \_\_\_\_\_

1C0

SB\_GT&S\_0040667



**Pacific Gas and Electric Company**  
San Francisco, California  
U 39

Original  
Cancelling

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

30201-G

(Continued)

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

Issued by  
**Brian K. Cherry**

Date Filed January 18, 2013  
Effective December 20,  
2012

Resolution No. \_\_\_\_\_

1C0

Vice President  
Regulatory Relations

SB\_GT&S\_0040668





**Pacific Gas and Electric Company**  
San Francisco, California  
U 39

Original  
Cancelling

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

30201-G

(Continued)

Advice Letter No: 3357-G  
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1C0

Vice President  
Regulatory Relations



**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)

Advice Letter No:	3357-G	Issued by	Date Filed	January 18, 2013
Decision No.	12-12-030	<b>Brian K. Cherry</b>	Effective	December 20, 2012
		Vice President	Resolution No.	
		Regulatory Relations		