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	1C0		Vice President Regulatory Relations	Resolution No.	, _
	Decision No.	12-12-030	Brian K. Cherry	Effective	December 20, 2012
L	Advice Letter No:	3357-G	Issued by	Date Filed	January 18, 2013
					(Continued)
	CW. GAS	PIPELINE EXPE	NSE AND CAPITAL BALANCING ACC	COUNT (GPECBA)	,
					(



Advice Lette Decision No	12-12-030	Brian K. Cherry	Effective	December 2
	3357-G	Issued by	Date Filed	January 18, 20
				(Continue
	and capital costs of	r ode 3 implementation rian, e	is additionized by the continuission	
	(GPECBA) is to trac	ck the aggregate revenue requir	nse and Capital Balancing Accor ements associated with the expe as authorized by the Commission	ense n 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 authorized costs for the Plan through and expense revenue requirements based on actual authorized costs for the Plan through and expense revenue requirements based on actual authorized costs for the Plan through and expense revenue requirements based on actual authorized costs for the Plan through and expense revenue requirements based on actual authorized costs for the Plan through and expense revenue requirements based on actual authorized costs for the Plan through and expense revenue requirements based on actual authorized costs for the Plan through and expense revenue requirements and expense revenue requirements and expense an		Decision (D.) 12-12-030, and any other subsequent Commission decisions. The GPECBA				
### Advice Letter No: 3357-G		records the differenc	es between the adopted forecast rever	nue requirements and ca	pital .	
Advice Letter No: 3357-G Issued by Date Filed January 18, 2013 Decision No. 12-12-030 Brian K. Cherry Effective December 20, 2012 Vice President Resolution No.		and expense revenue	e requirements based on actual author	rized costs for the Plan th	rough	
Advice Letter No: 3357-G Issued by Date Filed January 18, 2013 Decision No. 12-12-030 Brian K. Cherry Effective December 20, 2012 Vice President Resolution No.						
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Decision No. 12-12-030 Brian K. Cherry Effective December 20, 2012 Vice President Resolution No.					(Continued)	
Decision No. 12-12-030 Brian K. Cherry Effective December 20, 2012 Vice President Resolution No.	Advice Letter No:	3357-G	Issued by	Date Filed	January 18, 2013	
Vice President Resolution No.					December 20,	
					2012	
	100			Resolution No.		



	2014, beginning Dec	ember 20, 2012. Recovery of capital anined by the Commission in subsequer	and expenses beyond 20	14 shall
	be separately detern	nined by the Commission in subsequer	nt proceedings.	
				(Continued)
Advice Letter No:		Issued by	Date Filed	January 18, 2013
Decision No.	12-12-030	Brian K. Cherry	Effective	December 20,
		Vice President	Resolution No.	2012
1C0		Regulatory Relations		



	The GPECBA is a one-\	way balancing account. Any unsper	nt funds at the end of 201	4 shall
	be returned to customer Accounts.	way balancing account. Any unsperrs through the Core and Noncore G	as Pipeline Safety Baland	ing
	Accounts.			
				(Continued
Advice Letter No:	3357-G	Issued by	Date Filed	January 18, 201
Decision No.	12-12-030		Effective	December 20
Decision No.		Brian K. Cherry Vice President		December 20 2012



IE. CII	2.	APPLICABILITY: T specifically excluded	he GPECBA shall apply to all gas cust d by the Commission.	stomers except for those	
					(Continued)
Advice Lett		3357-G	Issued by	Date Filed	January 18, 2013
Decision No	0.	12-12-030	Brian K. Cherry	Effective	December 20, 2012
			Vice President	Resolution No.	2012
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1''(1' 1 3	RATES: The GPEC	BA does not have a separate rate com	nponent.	
4		CEDURE: The GPECBA consists of the		unts:
				(Continue
Advice Letter N		Issued by	Date Filed	January 18, 201
Decision No.	12-12-030	Brian K. Cherry	Effective	December 20 201
1C0		Vice President Regulatory Relations	Resolution No.	



(' ' ' CII =	CPUC REIMBURSE	MENT SUBACCOUNT: The purpose	e of this subaccount is to	o record
	PG&E's reimbursem	EMENT SUBACCOUNT: The purpose nents to the Commission associated v p to \$15 million, which is incremental	with implementing and co	omplying
	with D.12-12-030, up	p to \$15 million, which is incremental	to the authorized progra	im costs
				(Continue
dvice Letter No:	3357-G	Issued by	Date Filed	January 18, 20
ecision No.	12-12-030	Brian K. Cherry	Effective	December 2
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		Vice President	Resolution No.	
1C0		Regulatory Relations		



4''d =	and revenue require	ments in D.12-12-030. Disposition of t	he balance in this subacc	ount
	shall be determined Commission, through	ments in D.12-12-030. Disposition of t in the Annual Gas True-Up (AGT), or a n the Core Fixed Cost Account (CFCA	as otherwise authorized b) and Noncore Customer	y the Class
		(,	
				(Continu
dvice Letter No:	3357-G	Issued by	Date Filed	January 18, 20
ecision No.	12-12-030	Brian K. Cherry	Effective	December 2
		Vice President	Resolution No.	20
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4''0 4	Charge Account (NC	CA).		
		SE AND CAPITAL SUBACCOUNT: Th	ne purpose of this subacc	ount is
				(Continue
Advice Letter No:	3357-G	Issued by	Date Filed	January 18, 201
Decision No.	12-12-030	Brian K. Cherry	Effective	December 201
400		Vice President	Resolution No.	
1C0		Regulatory Relations		



L- CI	to record the revenue PG&E incurred to im	e requirements associated with the act plement the programs authorized in D	tual expense and capital of the control of the cont	cost 014
	adopted revenue req	uirement recorded in this subaccount	is capped at \$299.2 millio	on or
				(Continue
dvice Letter No:	3357-G	Issued by	Date Filed	January 18, 20
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		Vice President	Resolution No.	
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	\$295.4 million (withou	out FF&U), or any amounts as authoriz	ed by the Commission in	
	subsequent decision recorded in this subs	out FF&U), or any amounts as authoriz is. Pursuant to Ordering Paragraph 5 account shall be limited to the revenue	of D.12-12-030, the amou	unts e
	.5051454 #1 4116 5466	accessive origin so inflitted to the feveride	Toganomont folded to the	
				(Continued
Advice Letter No:	3357-G	Issued by	Date Filed	January 18, 2013
Decision No.	12-12-030	Brian K. Cherry	Effective	December 20
		Vice President	Resolution No.	2012
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<u> </u>	adopted expense and	capital AMOUNTS set forth in the ta	bles stated in attachment	E of
	the decision, for the fo	l capital AMOUNTS set forth in the ta ollowing programs:	and a state of the	
				(Continued)
	0057.0		5 / 5"	
Advice Letter No: Decision No.	3357-G 12-12-030	Issued by Brian K. Cherry	Date Filed Effective	January 18, 2013 December 20,
Decision No.	12-12-000	DIIAII N. CHEITY	EHECUVE	2012
		Vice President	Resolution No.	
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<u> </u>	• F	Pipeline Modernization Program		
	• \	/alve Automation Program		
	• 1	nterim Safety Enhancement Measures		
				(Continued)
Advice Letter No:	3357-G	Issued by	Date Filed	January 18, 2013
Decision No.	12-12-030	Brian K. Cherry	Effective	December 20
		-		2012
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1 · CII -	Program N	Nanagement Office		
		uthorized for the Pipeline Records Inte	egration Program or Cont	ingency.
				(Continue
dvice Letter No:		Issued by	Date Filed	January 18, 20
Decision No.	12-12-030	Brian K. Cherry	Effective	December 2
C0		Vice President Regulatory Relations	Resolution No.	



	Costs of those program	s will not be recorded to this or any	other balancing account	or
	recovered from custom	is will not be recorded to this or any ers.	other balancing account	Of
				(Continue
dvice Letter No:	3357-G	Issued by	Date Filed	January 18, 20
ecision No.	12-12-030	Brian K. Cherry	Effective	December 2
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100		Negulatoly Relations		



1 'C 1	Expenses and capita	al expenditures for each authorized pr	ogram will be tracked se	parately
	by program within F	al expenditures for each authorized pr PG&E's accounting systems Amout costs of these programs, including the	nts in excess of the au	thorized
	expense and capital	costs of these programs, including the	ieii leiated levellue leqt	шенен
				(Continued
Advice Letter No:	3357-G	Issued by	Date Filed	January 18, 2013
Decision No.	12-12-030	Brian K. Cherry	Effective	December 20
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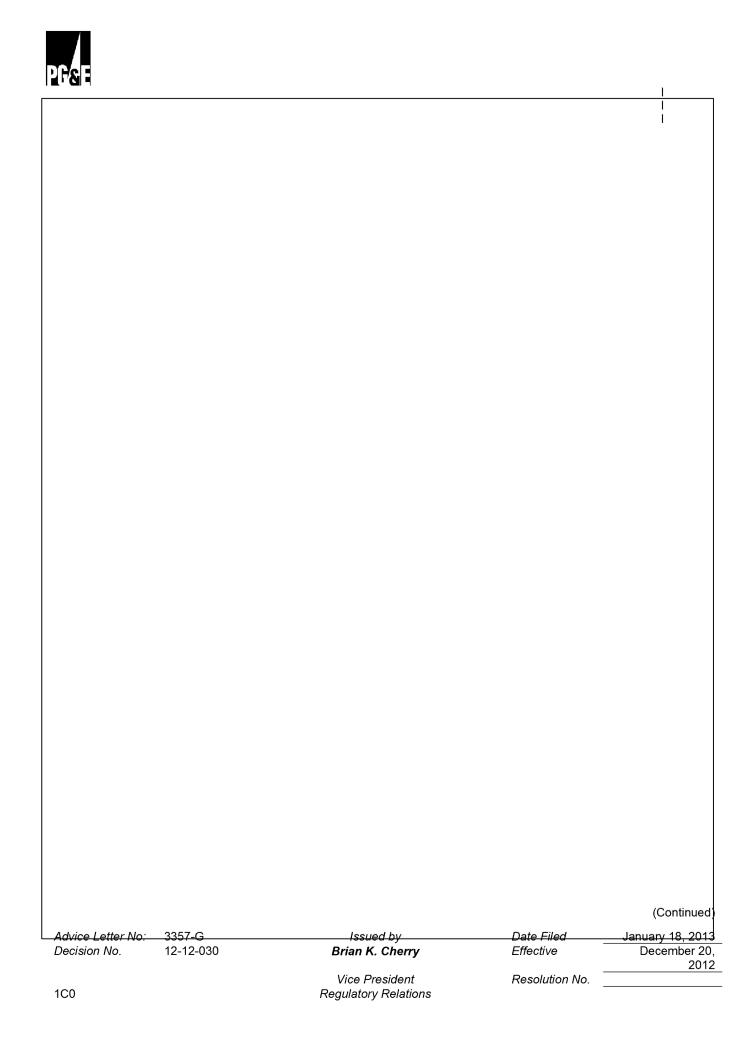
Advice Letter No: 3357-G Issued by Date Filed January 18, Decision No. 12-12-030 Brian K. Cherry Effective December	1C0		Vice President Regulatory Relatio	Resoluti ns	
	Decision No.	12-12-030			
(Contin	Advice Letter No:	3357-G	Issued by	Date File	
					(Continue
capital cost overruns may not be recorded in regulated plant in service accounts. The		capital cost overruns	s may not be recorded in reg	ulated plant in service acc	counts. The
shall not be recorded. PER D.12-12-030 (OP 6) further states that expense and capital amounts in excess of adopted amounts may not be recorded in the balancing account and capital cost overruns may not be recorded in regulated plant in service accounts. The		amounts in excess o	of adopted amounts may not	be recorded in the balanc	ing account and

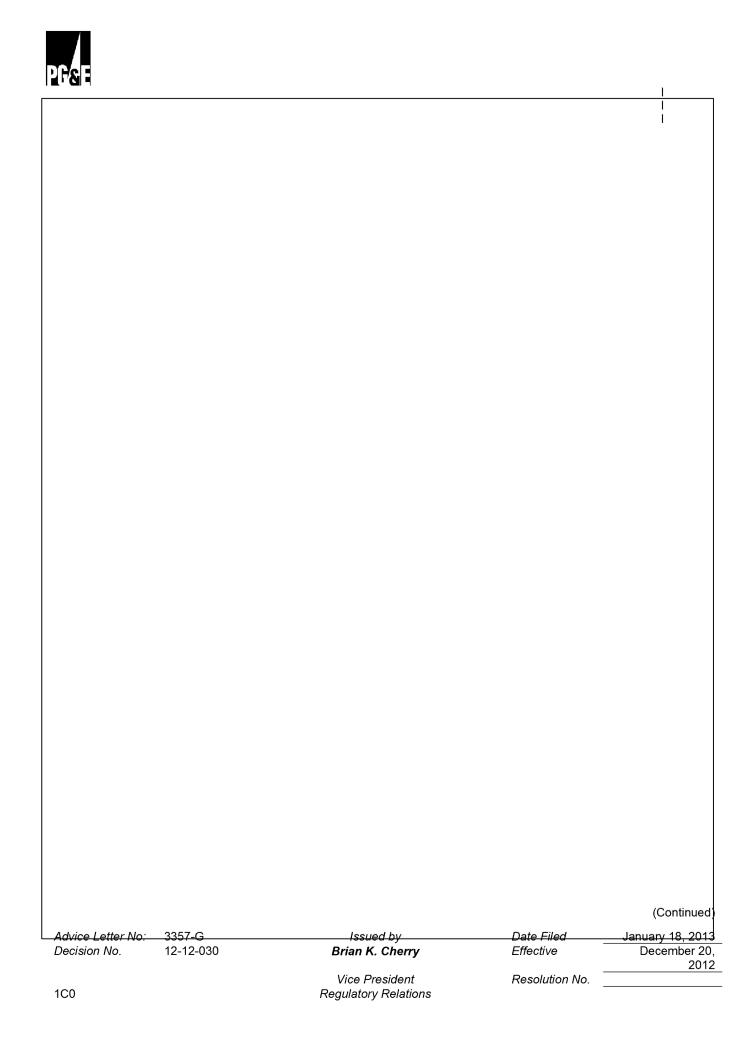


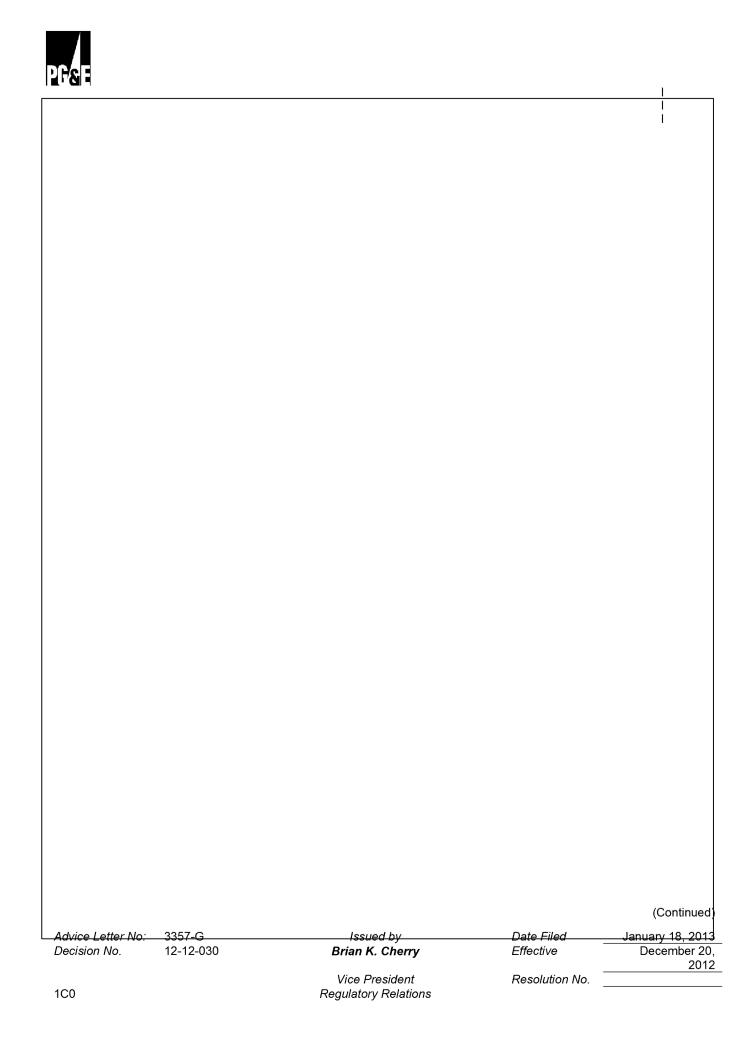
[· 'CII =	adopted expense an	d capital amounts for any program sha	all be reduced by the cost	t of any
	Implementation Plan	d capital amounts for any program sha project not completed and not replace ts, PG&E is authorize to collect only th	ed with a higher priority p	roject.
	Subject to these limit	ts, PG&E is authorize to collect only th	ne revenue requirements	
				(Continu
dvice Letter No:	3357-G	Issued by	Date Filed	January 18, 20
ecision No.	12-12-030	Brian K. Cherry	Effective	December :
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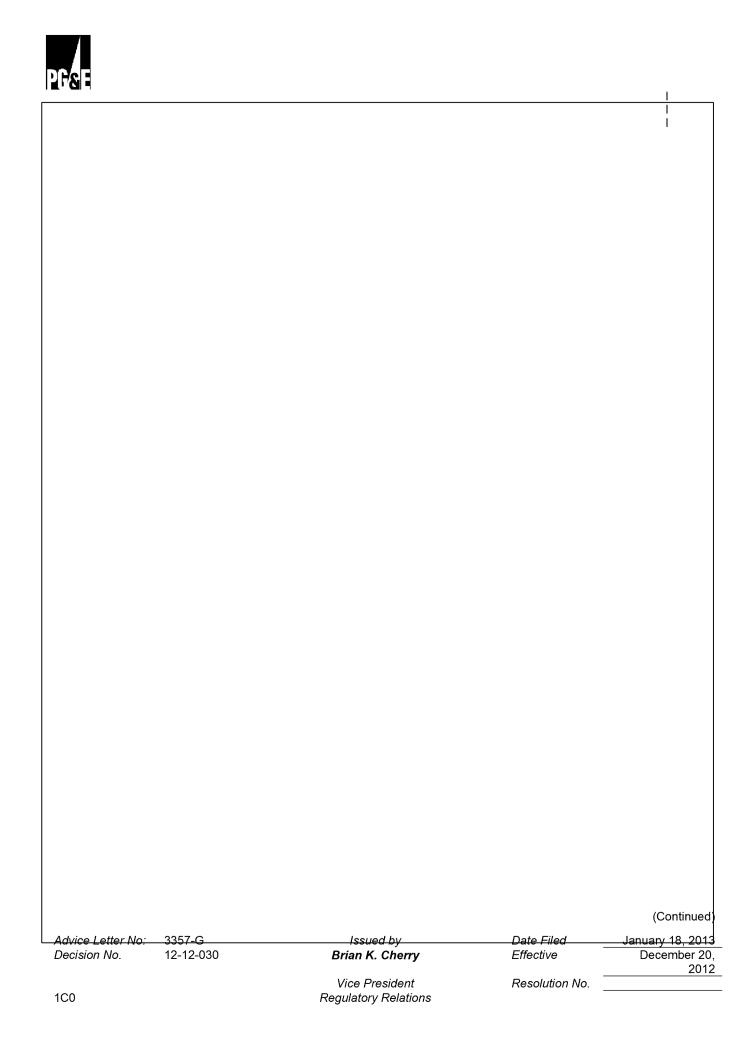


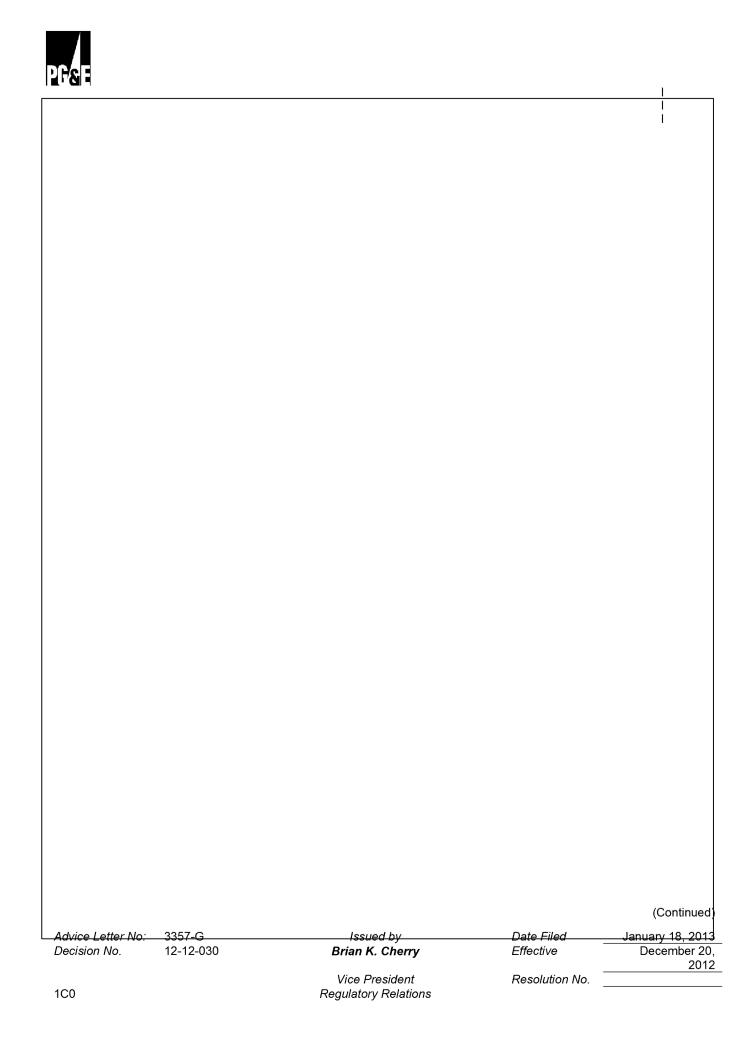
	associate	d with actual expense	es and capital costs recorded in this	s balancing account.	(
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					(Continued)
Advice L	etter No:	3357-G	Issued by	Date Filed	January 18, 2013
Decision		12-12-030	Brian K. Cherry	Effective	December 20,
			Vice President	Resolution No.	2012
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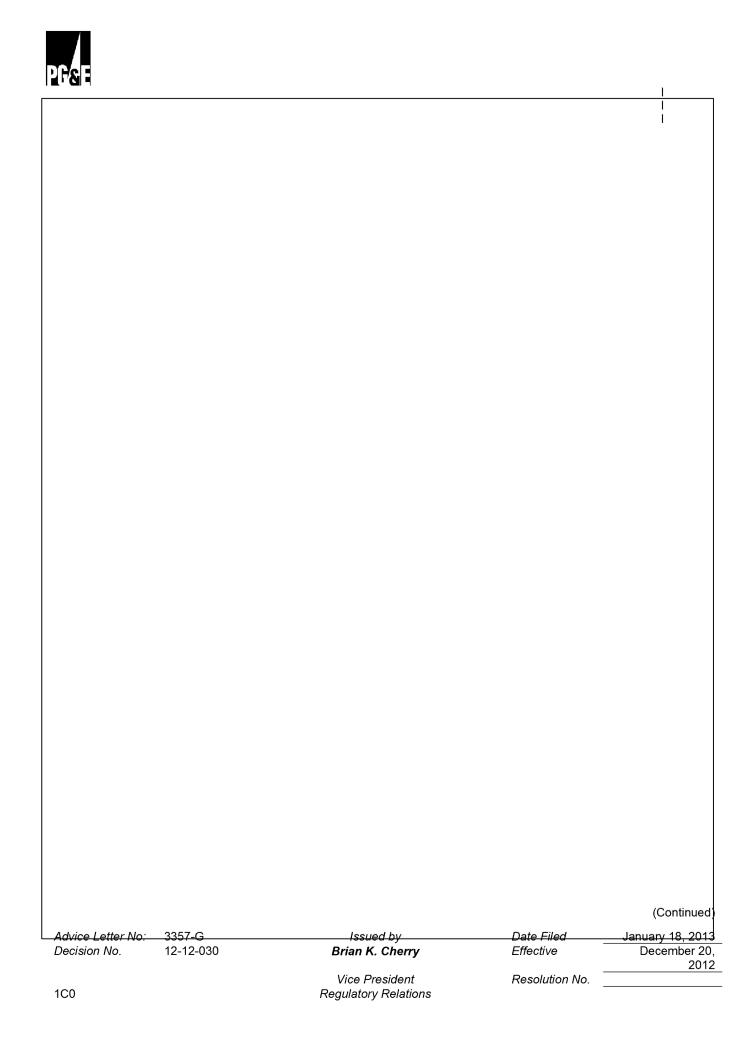


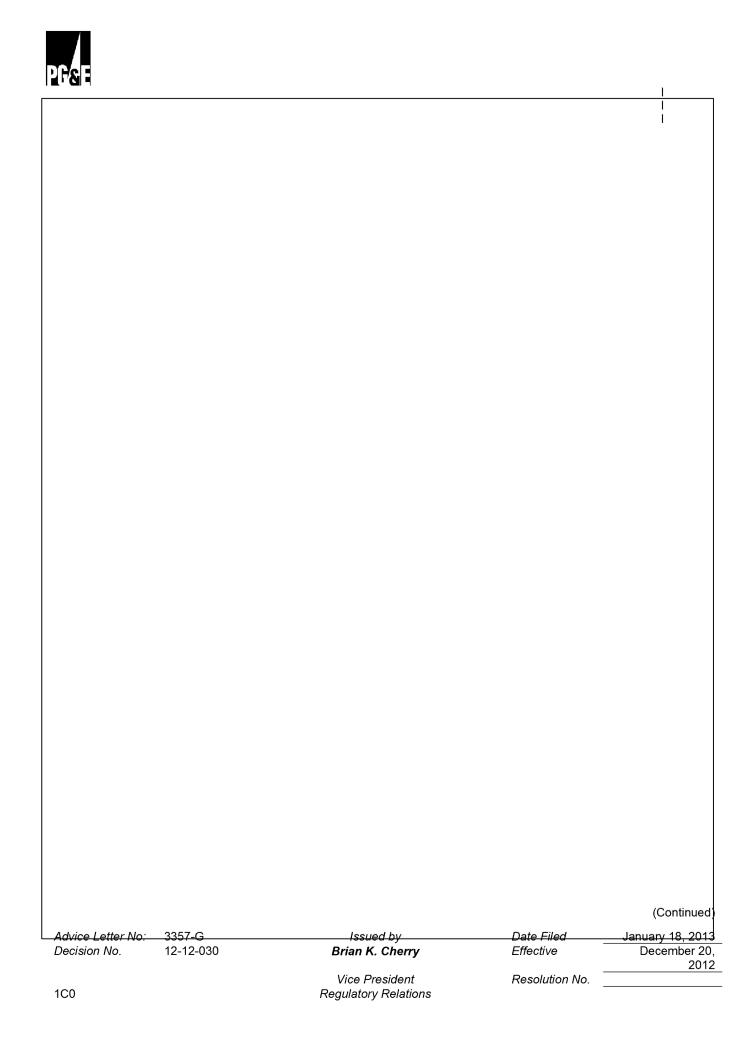


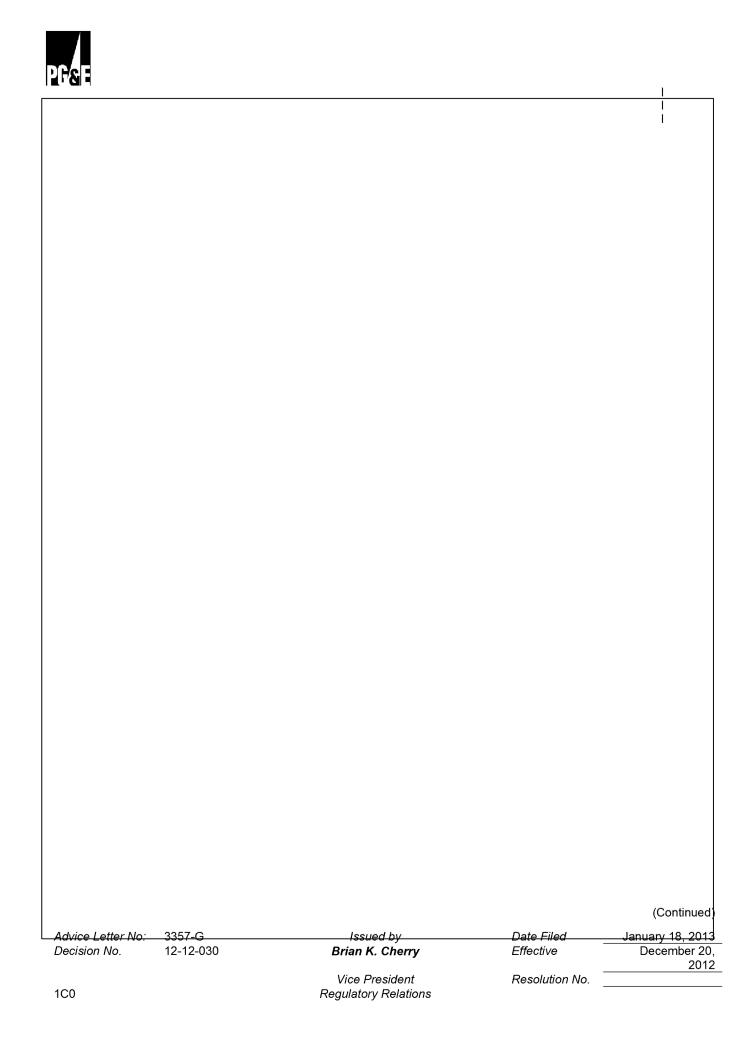


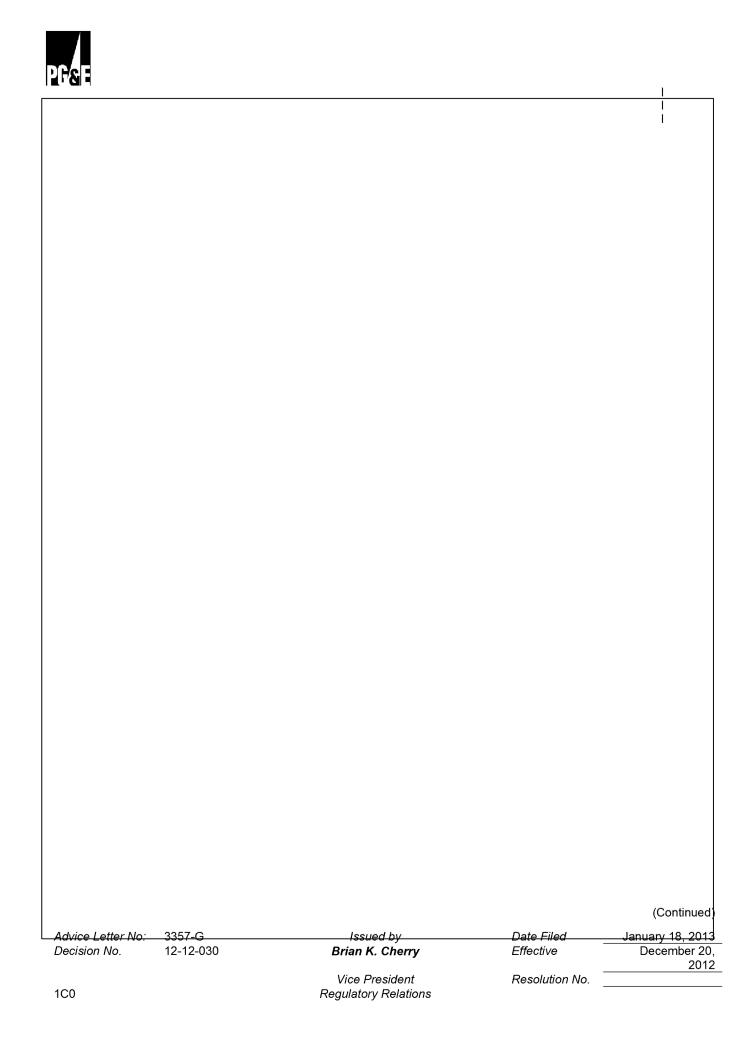


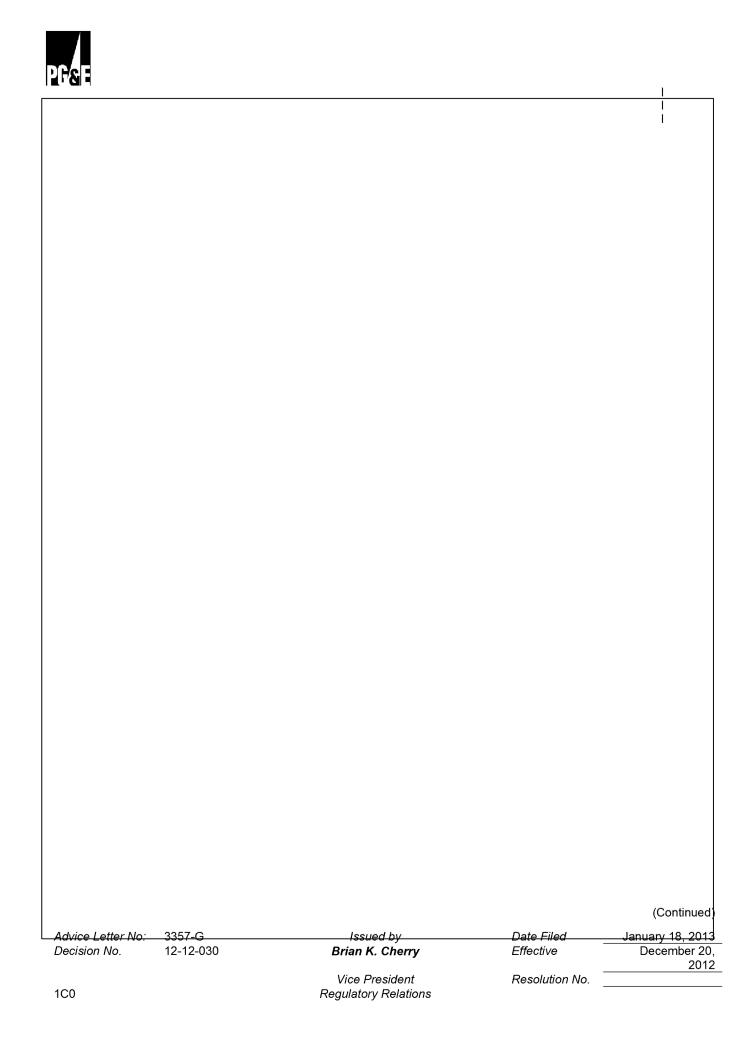


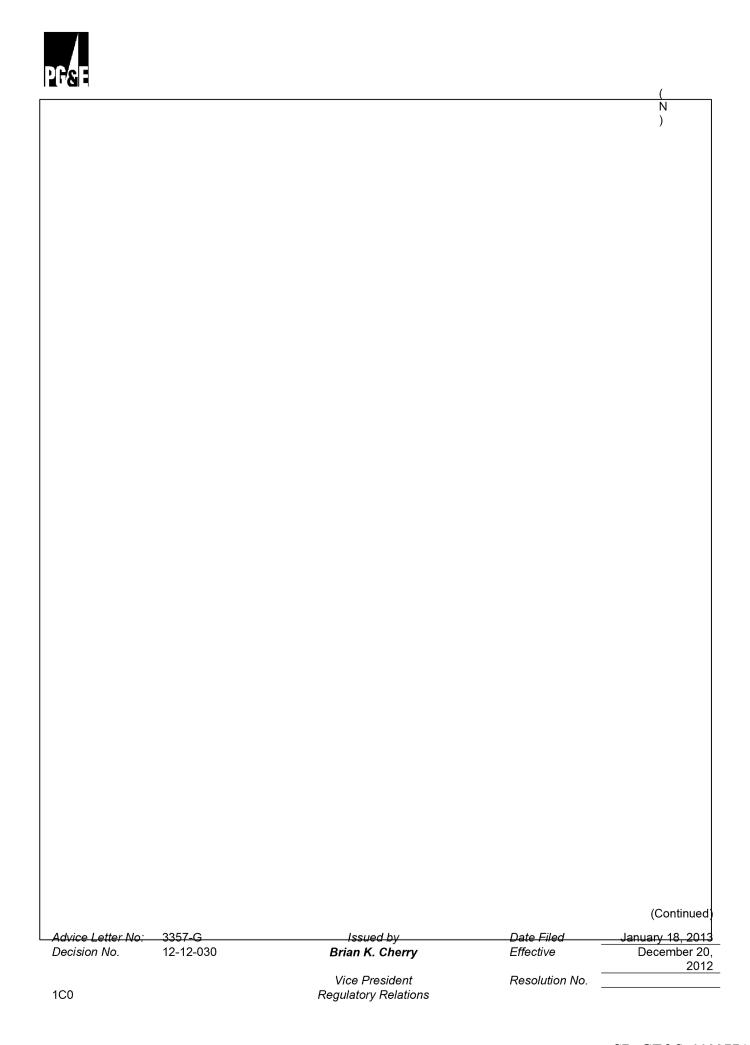


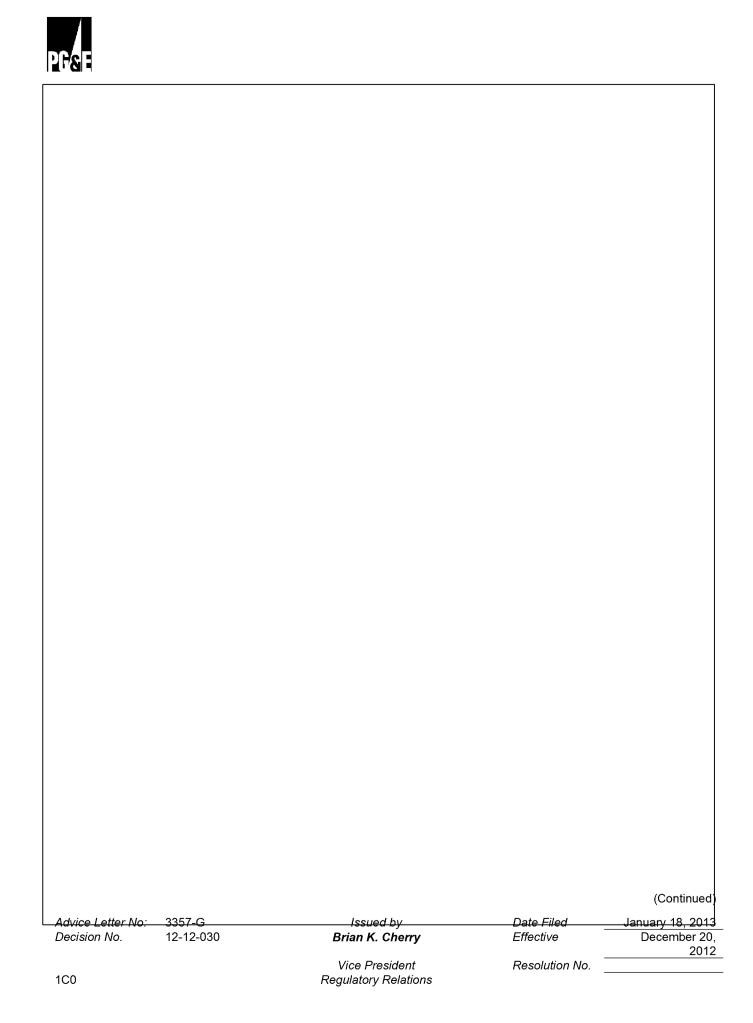


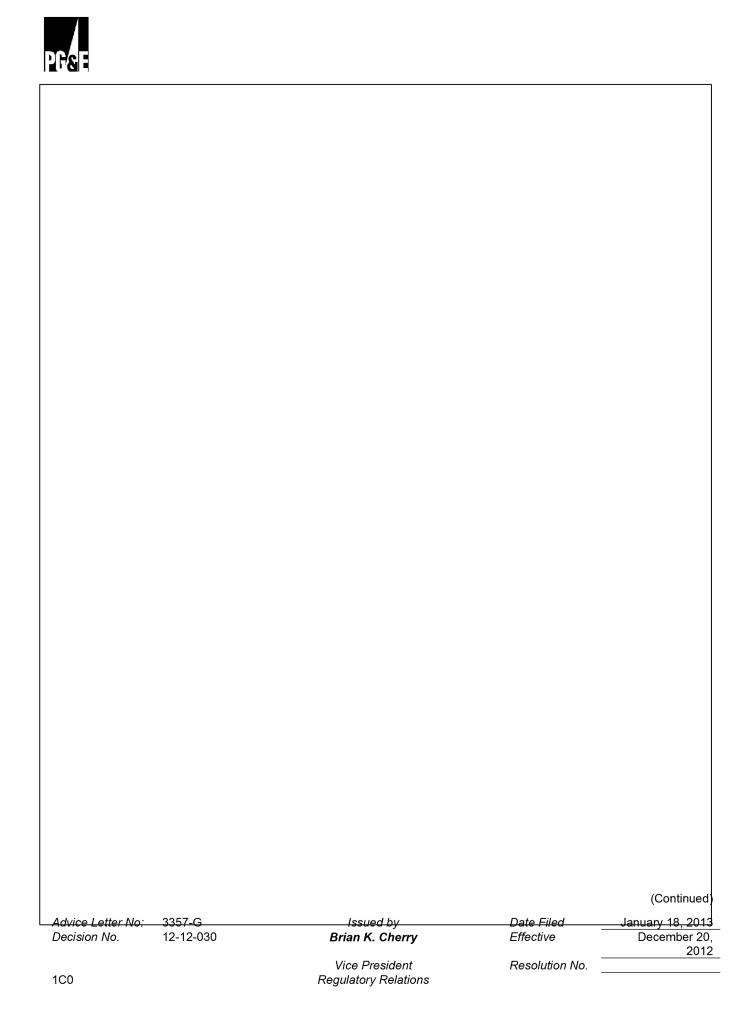












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GAS PRELIMINARY STATEMENT PART CW GAS PIPELINE EXPENSE AND CAPITAL BALANCING ACCOUNT

Sheet 2 (N)

Cal. P.U.C. Sheet No.

Cal. P.U.C. Sheet No.

Disposition of the balance in this subaccount shall be determined in the Annual Gas True up (AGT) at the end of 2014 or as otherwise authorized by the Commission.

(N)

GAS PIPELINE EXPENSE AND CAPITAL BALANCING ACCOUNT (GPECBA)

4. ACCOUNTING PROCEDURE (Cont'd.)

(N)

CPUC Reimbursement Subaccount

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

- 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, SUBJECT TO THE LIMITATIONS DESCRIBED ABOVE;
- 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, SUBJECT TO THE LIMITATIONS DESCRIBED ABOVE;
- 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.

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Advice Letter No: 3357-G Issued by Date Filed January 18, 2013 Decision No. 12-12-030 Brian K. Cherry Effective December 20. 2012

> Vice President Regulatory Relations

Resolution No.

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Original Cancelling

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

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Vice President

Regulatory Relations

Resolution No.

2012