

**PUBLIC UTILITIES COMMISSION**

505 VAN NESS AVENUE  
SAN FRANCISCO, CA 94102-3298



**Date:** March 2, 2018

**To:** ALL ELECTRIC AND GAS UTILITIES

**RE:** BALANCING AND MEMORANDUM ACCOUNT REPORT DUE MAY 1<sup>ST</sup> OF EACH YEAR

Article 5 of the Public Utilities Code grants authority to the Public Utilities Commission to require all public utilities doing business in California to file reports as specified by the Commission.

An electronic copy of the template for the Balancing and Memorandum Account Report can be accessed from the Commission's website at [ftp://ftp.cpuc.ca.gov/UtilityAudits/Energy\\_Accounts\\_Audit/UAFCB\\_Letters\\_and\\_Templates/2018/](ftp://ftp.cpuc.ca.gov/UtilityAudits/Energy_Accounts_Audit/UAFCB_Letters_and_Templates/2018/). Your company is hereby directed to complete and return two signed, original hard copies of the Balancing and Memorandum Account Report to the Commission no later than May 1<sup>st</sup> each year. Your company is also directed to complete and return via e-mail an electronic version (in Microsoft Excel format) of the completed Balancing and Memorandum Account Report to the Commission no later than May 1<sup>st</sup>, each year.

For dual fuel utility companies, your company also needs to file a Balancing and Memorandum Account Report for each fuel type in the same manner specified in the preceding paragraph.

Any request for an extension to file the Balancing and Memorandum Account Report shall be in writing; an email request is appropriate.

The Balancing and Memorandum Account Reports are expected to:

1. Address a 12-month period (January –December) starting May 1, 2018 for the year 2017;
2. Provide a listing of all balancing and memorandum account balances either over/under collected as debit or credit.
3. Include a net balance or the difference between the over/under collections that are equal to the amount in the balance sheet of the company at the end of the year.
4. Be signed by the Chief Financial Officer or equivalent.

Address your report(s) to: California Public Utilities Commission  
Utility Audit, Finance and Compliance Branch  
Attention: Raymond Yin  
505 Van Ness Avenue  
San Francisco, CA 94102  
[Raymond.Yin@cpuc.ca.gov](mailto:Raymond.Yin@cpuc.ca.gov)

If any updates or corrections are made to the figures presented in the annual Balancing and Memorandum Account Report submitted to the Commission, then a signed cover letter providing a written explanation of the update/change, to the data affected, as well as the revised pages shall be submitted to the above address within 30 days of the update/change occurring. An electronic version of the cover letter (in Microsoft Word format) and the revised annual report(s) (in Microsoft Excel format) should also be e-mailed to the Commission at the above address.

March 2, 2018  
Annual Balancing and Memorandum Account Report

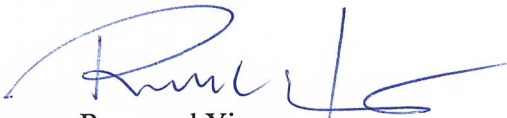
Commission staff caution against the indiscriminate use of Public Utilities Code § 583 to classify as "confidential" information submitted in the Balancing and Memorandum Account Report. It has been the long-term practice of this Commission to release similar reports to the public upon request. In general, such reports are public records, and if they fail to fall within the provisions of General Order (G.O.) 66-C or the exemptions of the California Public Records Act (Government Code §6250); they are required to be available for public inspection. Even those records which are exempted from public inspection can be made public upon the determination of the Commission that the public interest for purpose of disclosure outweighs the public interest in maintaining the confidentiality of such records (see §6255 of the Government Code).

The policy of the California Public Records Act and the practices of this Commission favor making public records readily available to the public. Accordingly, if your company plans to claim confidential status for any information submitted in the company's reports, Commission staff advises that any such claim be prominently noted and supported by a detailed explanation of the reasons and facts that substantiate the necessity for confidential treatment. For example, in relying on G.O. 66-C, Section 2.2(b), which exempts from disclosure certain information, which if revealed, would place the regulated company at an unfair business disadvantage. The mere allegation of being placed in an unfair business disadvantage is not sufficient to establish it as a fact. Factual support demonstrating how the disadvantage resulting from disclosure of the information could occur is required. Of course, data publicly exposed in other contexts (e.g. corporation annual reports, Securities and Exchange Commission ("SEC") disclosure filings) should not be claimed to be confidential information when submitted in accordance with the enclosures.

If certain data included in the Balancing and Memorandum Account Report are confidential, your company can file a request for confidential treatment of such data by following these procedures: The utility shall file two signed copies of the full and complete version of the report and two signed copies of the report with the claimed confidential information removed and the term "REDACTED" inserted in the blank area. The electronic versions of both reports (i.e., confidential version and public version) should also be filed with the Commission the same way as directed in the preceding paragraphs. Requests by the public to review documents for which confidential treatment has been requested shall be handled pursuant to G.O 66-C.

If you have any questions, please do not hesitate to contact me at 415-703-1818.

Sincerely,



Raymond Yin  
Program and Project Supervisor, UAFCB

cc: Barbara Owens, Enterprise Risk and Compliance Officer  
Mabel Wu, UAFCB  
Dorothy Duda, Energy Division  
James Loewen, Energy Division