



ELECTRIC PRELIMINARY STATEMENT PART IU
AB 841 MEMORANDUM ACCOUNT (AB841MA)

Sheet 1

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IU. AB 841 Memorandum Account (AB841MA)

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1. **PURPOSE:** The purpose of the PG&E AB 841 Memorandum Account (AB841MA) is to record and track incremental costs associated with the design and deployment of electrical distribution infrastructure on the utility side of the customer's meter for customers installing separately metered infrastructure to support electric vehicle charging stations, other than those in single-family residences, from the effective date of Electric Rule 29 in 2021 to the effective date of PG&E's next General Rate Case decision as required by Public Utilities Code Section 740.19(c). Such incremental costs shall include capital and capitalized O&M and other capitalized expense costs to comply with PG&E Electric Rule 29 and Public Utilities Code Section 740.19(c). Such costs forecast for periods subsequent to PG&E's next General Rate Case filing shall be recovered in such periodic General Rate Cases as provided by Public Utilities Code Section 740.19(c).
2. **APPLICABILITY:** The AB841MA shall apply to all customers under all rate schedules and contracts for electric service subject to the jurisdiction of the Commission, except for those schedules or contracts specifically excluded by the Commission.
3. **REVISION DATE:** PG&E will seek recovery of its actual recorded costs from the effective date of the tariff in 2021 to the effective date of its next General Rate Case, scheduled to be January 1, 2023, in that General Rate Case. The authorized to-be-collected or refund amount in the filing, including an allowance for Revenue Fees and Uncollectibles (RF&U) account expense, will be transferred to the Distribution Revenue Adjustment Mechanism (DRAM) for true-up in rates.
4. **RATES:** The AB841MA does not have a rate component.
5. **ACCOUNTING PROCEDURE:** PG&E will maintain the AB841MA by making the following entries, net of RF&U, to the account at the end of the month, or as applicable:
 - a. A debit entry equal to the actual incremental expenses incurred, for PG&E Electric Rule 29 and compliance with Public Utilities Code Section 740.19(c);
 - b. A debit or credit entry equal to the capital revenue requirement associated with the actual incremental capital costs incurred for PG&E Electric Rule 29 and compliance with Public Utilities Code Section 740.19(c) as defined in section 3. Capital-related revenue requirements include depreciation expense, return on investment, federal and state income taxes, and property taxes associated with the costs of installed equipment;
 - c. A debit or credit entry to transfer the balance to the Distribution Revenue Adjustment Mechanism (DRAM) or to any other regulatory balancing account as authorized by the Commission in PG&E's next General Rate Case decision or other decision as required by Public Utilities Code Section 740.19(c); and
 - d. An entry equal to 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.

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