



**ELECTRIC PRELIMINARY STATEMENT PART IS**  
REGIONAL PLAN MEMORANDUM ACCOUNT - ELECTRIC (RPMA-E)

Sheet 1

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IS. REGIONAL PLAN MEMORANDUM ACCOUNT - ELECTRIC (RPMA-E)

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1. **PURPOSE:** The purpose of the Regional Plan Memorandum Account (RPMA) is to track and record the incremental costs incurred related to developing and implementing PG&E's Regionalization Plan in accordance with directives of the California Public Utilities Commission. Such costs may include amounts related to facilities and real estate, information technology, compensation of new regional officers and other personnel, and other reasonable expenditures to implement regional restructuring. The RPMA will not include costs recorded and recovered in another account.
2. **APPLICABILITY:** The RPMA shall apply to all customer classes, except for those specifically excluded by the Commission.
3. **REVISION DATES:** Disposition of the balance in the account will be through a General Rate Case (GRC) or other application as authorized by the Commission.
4. **RATES:** The RPMA does not have a separate rate component.
5. **ACCOUNTING PROCEDURE:** The following entries will be made each month, or as applicable:
  - a) A debit entry equal to incremental costs of regionalization;
  - b) A debit or credit entry equal to the capital revenue requirement associated with the actual capital expenditures incurred. Capital-related revenue requirements include depreciation expense, return on rate base at the authorized cost of capital, federal and state income taxes, and property taxes, associated with the capital asset additions;
  - c) An entry to record the transfer of amounts to or from other accounts as approved by the Commission; 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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