



**ELECTRIC PRELIMINARY STATEMENT PART KB** Sheet 1 (N)  
DIABLO CANYON EXTENDED OPERATIONS MEMORANDUM ACCOUNT (DCEOMA) (N)

KB. DIABLO CANYON EXTENDED OPERATIONS MEMORANDUM ACCOUNT (DCEOMA) (N)

1. **PURPOSE:** The purpose of the Diablo Canyon Extended Operations Memorandum Account (DCEOMA) is to track and record any incremental, PG&E-specific costs incurred related to the implementation, billing, and communication of the new Diablo Canyon Power Plant (DCPP) non-bypassable charge (NBC). Costs recorded to the DCEOMA do not include costs tracked and recorded in the Diablo Canyon Transition and Relicensing Memorandum Account, which are funded by the \$1.4 billion loan authorized by Senate Bill 846 or costs tracked and recorded in the Diablo Canyon Extended Operations Balancing Account.
2. **APPLICABILITY:** The DCEOMA shall apply to all customer classes, except for those specifically excluded by the Commission.
3. **REVISION DATE:** Disposition of the balances in this account will be through a future application, or as otherwise authorized by the Commission.
4. **RATES:** The DCEOMA does not have a rate component.
5. **ACCOUNTING PROCEDURE:** The following entries will be made to this subaccount each month or as applicable:
  - a. A debit entry equal to actual expenses incurred;
  - b. A debit entry equal to the capital revenue requirement associated with actual capital additions incurred. Capital-related revenue requirements include depreciation expense, the return on investment, federal and state income taxes, and property taxes associated with the costs of installed equipment;
  - c. A debit or credit entry, as appropriate, to record the transfer of amounts to or from other accounts, upon approval by the Commission.
  - d. An entry equal to the interest on the average of the balance in this account at the beginning of the month and the balance in this account after the above entries at a rate equal to one-twelfth 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)

(Continued)

Advice 7137-E  
Decision D.23-12-036

Issued by  
**Shilpa Ramaiya**  
Vice President

Submitted	January 16, 2024
Effective	February 15, 2024
Resolution	