

PRELIMINARY STATEMENT - PART VI - MEMORANDUM ACCOUNTS
DESCRIPTION AND LISTING OF MEMORANDUM ACCOUNTS

Sheet 1

A. GENERAL

Memorandum accounts are special accounts authorized by the Commission for the purpose of tracking certain costs and revenues. Please refer to each individual memorandum account description for the specific accounting treatment applicable to each account.

B. LISTING OF MEMORANDUM ACCOUNTS

- PCB Expense Account (PCBEA)
- Research Development and Demonstration Expense Account (RDDEA)
- Curtailed Violation Penalty Account (CVPA)
- Economic Practicality Shortfall Memorandum Account (EPSMA)
- Catastrophic Event Memorandum Account (CEMA)
- Vernon Avoided Distribution Cost Memorandum Account (VADCMA)
- Vernon Negotiated Core Contract Memorandum Account (VNCCMA)
- Research Royalty Memorandum Account (RRMA)
- Intervenor Award Memorandum Account (IAMA)
- Z Factor Account (ZFA)
- Self-Generation Program Memorandum Account (SGPMA)
- FERC Settlement Proceeds Memorandum Account (FSPMA)
- Gain/Loss On Sale Memorandum Account (GLOSMA)
- Affiliate Transfer Fee Account (ATFA)
- Firm Access and Storage Rights Memorandum Account (FASRMA)
- System Reliability Memorandum Account (SRMA)
- Fire Hazard Prevention Memorandum Account (FHPMA)
- California Solar Initiative Thermal Program Memorandum Account (CSITPMA)
- Honor Rancho Storage Memorandum Account (HRSMA)
- Wildfire Expense Memorandum Account (WEMA)
- Honor Rancho Cost Recovery Memorandum Account (HRCRMA)
- Natural Gas Appliance Testing Memorandum Account (NGATMA)
- Energy Savings Assistance Programs Memorandum Account (ESAPMA)
- General Rate Case Memorandum Account (GRCMA)
- Pipeline Safety and Reliability Memorandum Account (PSRMA)
- Aliso Canyon Memorandum Account (ACMA)
- Energy Data Request Memorandum Account (EDRMA)
- Residential Disconnect Memorandum Account (RDMA)
- Greenhouse Gas Memorandum Account (GHGMA)
- General Rate Case Memorandum Account 2016 (GRCMA2016)
- Operational Flow Cost Memorandum Account (OFCMA)
- Deductible Tax Repairs Benefits Memorandum Account (DTRBMA)
- Aliso Canyon Revenue and Cost Memorandum Account (ACRCMA)
- Assembly Bill 802 Memorandum Account (AB802MA)
- Marketing, Education and Outreach Memorandum Account (MEOMA)
- Emergency Energy Savings Assistance Program Memorandum Account (EESAPMA)

(Continued)

(TO BE INSERTED BY UTILITY)
 ADVICE LETTER NO. 5017-A
 DECISION NO. 16-08-003

ISSUED BY
Dan Skopec
 Vice President
 Regulatory Affairs

(TO BE INSERTED BY CAL. PUC)
 SUBMITTED Aug 31, 2016
 EFFECTIVE Sep 1, 2016
 RESOLUTION NO. _____

L

PRELIMINARY STATEMENT - PART VI - MEMORANDUM ACCOUNTS
DESCRIPTION AND LISTING OF MEMORANDUM ACCOUNTS

Sheet 2

(Continued)

B. LISTING OF MEMORANDUM ACCOUNTS (Continued)

- Pipeline Safety Enhancement Plan – Phase 2 Memorandum Account (PSEP-P2MA)
- Officer Compensation Memorandum Account (OCMA)
- Tax Memorandum Account (TMA)
- Winter Demand Response Memorandum Account (WDRMA)
- System Operator Gas Account (SOGA)
- Avoided Cost Calculator Update Memorandum Account (ACCUMA)
- Injection Enhancement Cost Memorandum Account (IECMA)
- Natural Gas Leak Abatement Program Memorandum Account (NGLAPMA)
- Otay Mesa Pipeline Capacity Memorandum Account (OMPCMA)
- Dairy Biomethane Solicitation Development Memorandum Account (DBSDMA)
- Wildfires Customer Protection Memorandum Account (WCPMA)
- Line 1600 Records Audit Memorandum Account (L1600RAMA)
- General Rate Case Memorandum Account 2024 (GRCMA2024)
- Emergency Customer Protections Memorandum Account (ECPMA)
- San Joaquin Valley Data Gathering Plan Memorandum Account (SJVDGPMA)
- Dairy Biomethane Project Memorandum Account (DBPMA)
- Officer Compensation Memorandum Account 2019 (OCMA2019)
- Core Gas Balancing Memorandum Account (CGBMA)
- California Consumer Privacy Act Memorandum Account (CCPAMA)
- Line 235 Memorandum Account (L235MA)
- Morongo Rights of Way Memorandum Account (MROWMA)
- Pipeline Safety Enhancement Plan Memorandum Account (PSEPMA)
- Aliso Canyon Investigation Memorandum Account (ACIMA)
- COVID-19 Pandemic Protections Memorandum Account (CPPMA)
- Safety Culture Investigation Assessment Memorandum Account (SCIAMA)
- Residential Disconnection Protections Memorandum Account (RDPMA)
- Climate Adaptation Vulnerability Assessment Memorandum Account (CAVAMA)
- Medium and Large Commercial and Industrial COVID-19 Disconnection
 Moratorium Memorandum Account (CDMMA)
- Percentage of Income Payment Plan Memorandum Account (PIPPMA)
- Angeles Link Memorandum Account (ALMA)
- Infrastructure Investment And Jobs Act (IIJAMA)

T

(TO BE INSERTED BY UTILITY)
 ADVICE LETTER NO. 6166-G
 DECISION NO. 23-05-012

ISSUED BY

(TO BE INSERTED BY CAL. PUC)
 SUBMITTED Jul 17, 2023
 EFFECTIVE Jul 17, 2023
 RESOLUTION NO. _____