

PRELIMINARY STATEMENT

Sheet 2

(Continued)

N. MEMORANDUM ACCOUNTS (Continued)

2. Definitions. (Continued)

d. Specified Project (Continued)

Section No.	<u>Specified Project</u>	Interest Bearing Memorandum Account*	
(1)	Purpose – Not a Specified Project		
(2)	Definitions – Not a Specified Project		
(3)	Self-Generation Program Incremental Cost (SGPIC) Memorandum Account	Yes	
(4)	Catastrophic Event	Yes	
(5)	Reliability Costs Memorandum Account (RCMA)	Yes	
(6)	Not Used		
(7)	Wildfire Expense Memorandum Account (WEMA)	Yes	
(8)	Result Sharing Memorandum Account (RSMA)	Yes	
(9)	Not Used		
(10)	Research, Development, and Demonstration Royalties	Yes	
(11)	Distributed Generation Implementation Cost Memorandum Account (DGICMA)	Yes	
(12)	Not Used		
(13)	California Power Exchange Wind-Up Charge Memorandum Account (PXWUC)	Yes	
(14)	Income Tax Component of Contribution Memorandum Account	Yes	
(15)	Not Used		
(16)	DWR Franchise Fee Obligation Memorandum Account	Yes	
(17)	Renewable Transmission Feasibility Study Costs	Yes	
(18)	Air Resources Board Fee Memorandum Account (ARBFMA)	Yes	
(19)	Hydrogen Energy California Memorandum Account (HECAMA)	Yes	
(20)	Distributed Energy Resources Memorandum Account (DERMA)	Yes	
(21)	Nuclear Claims Memorandum Account (NCMA) Memorandum Account (DFG Memorandum Account)	Yes	
(22)	Energy Efficiency 2009-2011 Memo Account (EEMA)	Yes	
(23)	Eldorado-Ivanpah Transmission Project Memorandum Account (EITPMA)	Yes	
(24)	Not Used		(T)
(25)	Not Used		
(26)	Not Used		
(27)	Energy Efficiency DSM (EEDSM) Memorandum Account	Yes	
(28)	Energy Settlements Memorandum Account (ESMA)	Yes	
(29)	Affiliate Transfer Fee Memorandum Account	Yes	
(30)	Edison SmartConnect™ Opt-Out Memorandum Account (SOMA)	Yes	
(31)	Not Used		(T)
(32)	Smart Grid American Recovery and Reinvestment Act Memorandum Account (SGARRAMA)	Yes	
(33)	Not Used		(T)

* Interest shall accrue monthly to interest-bearing Memorandum Accounts by applying the Interest Rate to the average of the beginning and ending balance.

(Continued)

(To be inserted by utility)

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Decision 12-11-051

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PRELIMINARY STATEMENT

Sheet 2

(Continued)

N. MEMORANDUM ACCOUNTS (Continued)

2. Definitions. (Continued)

d. Specified Project (Continued)

Section No.	<u>Specified Project</u>	Interest Bearing Memorandum Account*	
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(7)	Wildfire Expense Memorandum Account (WEMA)	Yes	
(8)	Result Sharing Memorandum Account (RSMA)	Yes	
(9)	Not Used		(T)
(10)	Research, Development, and Demonstration Royalties	Yes	
(11)	Distributed Generation Implementation Cost Memorandum Account (DGICMA)	Yes	
(12)	Not Used		
(13)	California Power Exchange Wind-Up Charge Memorandum Account (PXWUC)	Yes	
(14)	Income Tax Component of Contribution Memorandum Account	Yes	
(15)	Not Used		
(16)	DWR Franchise Fee Obligation Memorandum Account	Yes	
(17)	Renewable Transmission Feasibility Study Costs	Yes	
(18)	Air Resources Board Fee Memorandum Account (ARBFMA)	Yes	
(19)	Hydrogen Energy California Memorandum Account (HECAMA)	Yes	
(20)	Distributed Energy Resources Memorandum Account (DERMA)	Yes	
(21)	Nuclear Claims Memorandum Account (NCMA) Memorandum Account (DFG Memorandum Account)	Yes	
(22)	Energy Efficiency 2009-2011 Memo Account (EEMA)	Yes	
(23)	Eldorado-Ivanpah Transmission Project Memorandum Account (EITPMA)	Yes	
(24)	Four Corners Capital Expenditures Memorandum Account (FCCMA)	Yes	
(25)	Not Used		(T)
(26)	Not Used		(T)
(27)	Energy Efficiency DSM (EEDSM) Memorandum Account	Yes	
(28)	Energy Settlements Memorandum Account (ESMA)	Yes	
(29)	Affiliate Transfer Fee Memorandum Account	Yes	
(30)	Edison SmartConnect™ Opt-Out Memorandum Account (SOMA)	Yes	
(31)	Employee Stock Ownership Plan Tax Memorandum Account (ESOPTMA)	Yes	
(32)	Smart Grid American Recovery and Reinvestment Act Memorandum Account (SGARRAMA)	Yes	
(33)	GRC Revenue Requirement Memorandum Account (GRC RRMA)	Yes	

* Interest shall accrue monthly to interest-bearing Memorandum Accounts by applying the Interest Rate to the average of the beginning and ending balance.

(Continued)

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PRELIMINARY STATEMENT

Sheet 2

(Continued)

N. MEMORANDUM ACCOUNTS (Continued)

2. Definitions. (Continued)

d. Specified Project (Continued)

Section No.	<u>Specified Project</u>	Interest Bearing Memorandum Account*
(1)	Purpose – Not a Specified Project	
(2)	Definitions – Not a Specified Project	
(3)	Self-Generation Program Incremental Cost (SGPIC) Memorandum Account	Yes
(4)	Catastrophic Event	Yes
(5)	Reliability Costs Memorandum Account (RCMA)	Yes
(6)	Not Used	
(7)	Wildfire Expense Memorandum Account (WEMA)	Yes
(8)	Result Sharing Memorandum Account (RSMA)	Yes
(9)	SONGS 2&3 Seismic Projects Memorandum Account(SSPMA)	Yes
(10)	Research, Development, and Demonstration Royalties	Yes
(11)	Distributed Generation Implementation Cost Memorandum Account (DGICMA)	Yes
(12)	Not Used	
(13)	California Power Exchange Wind-Up Charge Memorandum Account (PXWUC)	Yes
(14)	Income Tax Component of Contribution Memorandum Account	Yes
(15)	Not Used	
(16)	DWR Franchise Fee Obligation Memorandum Account	Yes
(17)	Renewable Transmission Feasibility Study Costs	Yes
(18)	Air Resources Board Fee Memorandum Account (ARBFMA)	Yes
(19)	Hydrogen Energy California Memorandum Account (HECAMA)	Yes
(20)	Distributed Energy Resources Memorandum Account (DERMA)	Yes
(21)	Nuclear Claims Memorandum Account (NCMA) Memorandum Account (DFG Memorandum Account)	Yes
(22)	Energy Efficiency 2009-2011 Memo Account (EEMA)	Yes
(23)	Eldorado-Ivanpah Transmission Project Memorandum Account (EITPMA)	Yes
(24)	Four Corners Capital Expenditures Memorandum Account (FCCMA)	Yes
(25)	PBR Distribution Revenue Sharing Memorandum Account	Yes
(26)	PBR Distribution Rate Performance Memorandum Account (PDRPMA)	Yes
(27)	Energy Efficiency DSM (EEDSM) Memorandum Account	Yes
(28)	Energy Settlements Memorandum Account (ESMA)	Yes
(29)	Affiliate Transfer Fee Memorandum Account	Yes
(30)	Edison SmartConnect™ Opt-Out Memorandum Account (SOMA)	Yes
(31)	Employee Stock Ownership Plan Tax Memorandum Account (ESOPTMA)	Yes
(32)	Smart Grid American Recovery and Reinvestment Act Memorandum Account (SGARRAMA)	Yes
(33)	GRC Revenue Requirement Memorandum Account (GRC RRMA)	Yes

* Interest shall accrue monthly to interest-bearing Memorandum Accounts by applying the Interest Rate to the average of the beginning and ending balance.

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PRELIMINARY STATEMENT

Sheet 2

(Continued)

N. MEMORANDUM ACCOUNTS (Continued)

2. Definitions. (Continued)

d. Specified Project (Continued)

Section No.	<u>Specified Project</u>	Interest Bearing Memorandum Account*
(1)	Purpose – Not a Specified Project	
(2)	Definitions – Not a Specified Project	
(3)	Self-Generation Program Incremental Cost (SGPIC) Memorandum Account	Yes
(4)	Catastrophic Event	Yes
(5)	Reliability Costs Memorandum Account (RCMA)	Yes
(6)	Not Used	
(7)	Wildfire Expense Memorandum Account (WEMA)	Yes
(8)	Result Sharing Memorandum Account (RSMA)	Yes
(9)	SONGS 2&3 Seismic Projects Memorandum Account(SSPMA)	Yes
(10)	Research, Development, and Demonstration Royalties	Yes
(11)	Distributed Generation Implementation Cost Memorandum Account (DGICMA)	Yes
(12)	Not Used	
(13)	California Power Exchange Wind-Up Charge Memorandum Account (PXWUC)	Yes
(14)	Income Tax Component of Contribution Memorandum Account	Yes
(15)	Not Used	
(16)	DWR Franchise Fee Obligation Memorandum Account	Yes
(17)	Renewable Transmission Feasibility Study Costs	Yes
(18)	Air Resources Board Fee Memorandum Account (ARBFMA)	Yes
(19)	Hydrogen Energy California Memorandum Account (HECAMA)	Yes
(20)	Distributed Energy Resources Memorandum Account (DERMA)	Yes
(21)	Nuclear Claims Memorandum Account (NCMA) Memorandum Account (DFG Memorandum Account)	Yes
(22)	Energy Efficiency 2009-2011 Memo Account (EEMA)	Yes
(23)	Eldorado-Ivanpah Transmission Project Memorandum Account (EITPMA)	Yes
(24)	Four Corners Capital Expenditures Memorandum Account (FCCMA)	Yes
(25)	PBR Distribution Revenue Sharing Memorandum Account	Yes
(26)	PBR Distribution Rate Performance Memorandum Account (PDRPMA)	Yes
(27)	Energy Efficiency DSM (EEDSM) Memorandum Account	Yes
(28)	Energy Settlements Memorandum Account (ESMA)	Yes
(29)	Affiliate Transfer Fee Memorandum Account	Yes
(30)	Not Used	
(31)	Employee Stock Ownership Plan Tax Memorandum Account (ESOPTMA)	Yes
(32)	Smart Grid American Recovery and Reinvestment Act Memorandum Account (SGARRAMA)	Yes
(33)	GRC Revenue Requirement Memorandum Account (GRC RRMA)	Yes

(T)

* Interest shall accrue monthly to interest-bearing Memorandum Accounts by applying the Interest Rate to the average of the beginning and ending balance.

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PRELIMINARY STATEMENT

Sheet 3

(Continued)

N. MEMORANDUM ACCOUNTS (Continued)

2. Definitions. (Continued)

d. Specified Project (Continued)

<u>Section No.</u>	<u>Interest Bearing Specified Project</u>	<u>Memorandum Account*</u>	
(34)	Antelope Transmission Projects Memorandum Account	Yes	
(35)	Not Used		
(36)	Wireless Fidelity Costs Memorandum Account	Yes	
(37)	Residential Service Disconnection Memorandum Account (RSDMA)	Yes	
(38)	Not Used		
(39)	Renewables Portfolio Standard Costs Memorandum Account	Yes	
(40)	Not Used		
(41)	Market Redesign and Technology Upgrade Memorandum Account (MRTUMA)	Yes	
(42)	Department of Energy Litigation Memorandum Account	Yes	
(43)	Fuel Cell Program Memorandum Account (FCPMA)	Yes	
(44)	Project Development Division Memorandum Account (PDDMA)	Yes	
(45)	California Solar Initiative (CSI) Measurement and Evaluation (M&E) Expenses Memorandum Account (CSI M&E MA)	Yes	
(46)	Not Used		
(47)	Energy Division Director's Peer Review Group Memorandum Account (PRGMA)	Yes	
(48)	Not Used		(T)
(49)	Four Corners Memorandum Account	Yes	
(50)	Not Used		
(51)	Long-Term Procurement Plan Technical Assistance Memorandum Account (LTAMA)	Yes	(T)
(52)	Not Used		
(53)	Fire Hazard Prevention Memorandum Account (FHPMA)	Yes	
(54)	San Onofre Nuclear Generating Station Outage Memorandum Account (SONGSOMA)	Yes	
(55)	San Onofre Nuclear Generating Station Memorandum Account (SONGSMA)	Yes	(N)

* Interest shall accrue monthly to interest-bearing Memorandum Accounts by applying the Interest Rate to the average of the beginning and ending balance.

(Continued)

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Decision 12-11-051

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PRELIMINARY STATEMENT

Sheet 3

(Continued)

N. MEMORANDUM ACCOUNTS (Continued)

2. Definitions. (Continued)

d. Specified Project (Continued)

<u>Section No.</u>	<u>Interest Bearing Specified Project</u>	<u>Memorandum Account*</u>
(34)	Antelope Transmission Projects Memorandum Account	Yes
(35)	Not Used	
(36)	Wireless Fidelity Costs Memorandum Account	Yes
(37)	Residential Service Disconnection Memorandum Account (RSDMA)	Yes
(38)	Not Used	
(39)	Renewables Portfolio Standard Costs Memorandum Account	Yes
(40)	Not Used	
(41)	Market Redesign and Technology Upgrade Memorandum Account (MRTUMA)	Yes
(42)	Department of Energy Litigation Memorandum Account	Yes
(43)	Fuel Cell Program Memorandum Account (FCPMA)	Yes
(44)	Project Development Division Memorandum Account (PDDMA)	Yes
(45)	California Solar Initiative (CSI) Measurement and Evaluation (M&E) Expenses Memorandum Account (CSI M&E MA)	Yes
(46)	Not Used	
(47)	Energy Division Director's Peer Review Group Memorandum Account (PRGMA)	Yes
(48)	Not Used	
(49)	Not Used	
(50)	Not Used	
(51)	Long-Term Procurement Plan Technical Assistance Memorandum Account (LTAMA)	Yes
(52)	Non-Discretionary Service Costs Memorandum Account (NDSCMA)	Yes
(53)	Fire Hazard Prevention Memorandum Account (FHPMA)	Yes
(54)	San Onofre Nuclear Generating Station Outage Memorandum Account (SONGSOMA)	Yes

(T)

* Interest shall accrue monthly to interest-bearing Memorandum Accounts by applying the Interest Rate to the average of the beginning and ending balance.

(Continued)

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Resolution _____

PRELIMINARY STATEMENT

Sheet 3

(Continued)

N. MEMORANDUM ACCOUNTS (Continued)

2. Definitions. (Continued)

d. Specified Project (Continued)

<u>Section No.</u>	<u>Interest Bearing Specified Project</u>	<u>Memorandum Account*</u>	
(34)	Antelope Transmission Projects Memorandum Account	Yes	
(35)	2012 Low Income Programs Bridge Period Revenue Requirement Memorandum Account (LIPBP RRMA)	Yes	
(36)	Wireless Fidelity Costs Memorandum Account	Yes	
(37)	Residential Service Disconnection Memorandum Account (RSDMA)	Yes	
(38)	Not Used		
(39)	Renewables Portfolio Standard Costs Memorandum Account	Yes	
(40)	Not Used		
(41)	Market Redesign and Technology Upgrade Memorandum Account (MRTUMA)	Yes	
(42)	Department of Energy Litigation Memorandum Account	Yes	
(43)	Fuel Cell Program Memorandum Account (FCPMA)	Yes	
(44)	Project Development Division Memorandum Account (PDDMA)	Yes	
(45)	California Solar Initiative (CSI) Measurement and Evaluation (M&E) Expenses Memorandum Account (CSI M&E MA)	Yes	
(46)	Not Used		
(47)	Energy Division Director's Peer Review Group Memorandum Account (PRGMA)	Yes	
(48)	Not Used		
(49)	Not Used		
(50)	Not Used		
(51)	Long-Term Procurement Plan Technical Assistance Memorandum Account (LTAMA)	Yes	
(52)	Non-Discretionary Service Costs Memorandum Account (NDSCMA)	Yes	
(53)	Fire Hazard Prevention Memorandum Account (FHPMA)	Yes	
(54)	San Onofre Nuclear Generating Station Outage Memorandum Account (SONGSOMA)	Yes	(N) (N)

* Interest shall accrue monthly to interest-bearing Memorandum Accounts by applying the Interest Rate to the average of the beginning and ending balance.

(Continued)

(To be inserted by utility)

Advice 2817-E
Decision _____

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PRELIMINARY STATEMENT

Sheet 3

(Continued)

N. MEMORANDUM ACCOUNTS (Continued)

2. Definitions. (Continued)

d. Specified Project (Continued)

<u>Section No.</u>	<u>Interest Bearing Specified Project</u>	<u>Memorandum Account*</u>	
(34)	Antelope Transmission Projects Memorandum Account	Yes	
(35)	2012 Low Income Programs Bridge Period Revenue Requirement Memorandum Account (LIPBP RRMA)	Yes	
(36)	Wireless Fidelity Costs Memorandum Account	Yes	(T)
(37)	Residential Service Disconnection Memorandum Account (RSDMA)	Yes	
(38)	Not Used		
(39)	Renewables Portfolio Standard Costs Memorandum Account	Yes	
(40)	Not Used		
(41)	Market Redesign and Technology Upgrade Memorandum Account (MRTUMA)	Yes	
(42)	Department of Energy Litigation Memorandum Account	Yes	
(43)	Fuel Cell Program Memorandum Account (FCPMA)	Yes	
(44)	Project Development Division Memorandum Account (PDDMA)	Yes	
(45)	California Solar Initiative (CSI) Measurement and Evaluation (M&E) Expenses Memorandum Account (CSI M&E MA)	Yes	
(46)	Not Used		
(47)	Energy Division Director's Peer Review Group Memorandum Account (PRGMA)	Yes	
(48)	Not Used		(T)
(49)	Not Used		
(50)	Not Used		
(51)	Long-Term Procurement Plan Technical Assistance Memorandum Account (LTAMA)	Yes	
(52)	Non-Discretionary Service Costs Memorandum Account (NDSCMA)	Yes	
(53)	Fire Hazard Prevention Memorandum Account (FHPMA)	Yes	

* Interest shall accrue monthly to interest-bearing Memorandum Accounts by applying the Interest Rate to the average of the beginning and ending balance.

(Continued)

(To be inserted by utility)

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Decision _____

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Vice President

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Resolution _____

PRELIMINARY STATEMENT

Sheet 3

(Continued)

N. MEMORANDUM ACCOUNTS (Continued)

2. Definitions. (Continued)

d. Specified Project (Continued)

<u>Section No.</u>	<u>Interest Bearing Specified Project</u>	<u>Memorandum Account*</u>	
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(36)	Not Used		
(37)	Residential Service Disconnection Memorandum Account (RSDMA)	Yes	
(38)	Not Used		
(39)	Renewables Portfolio Standard Costs Memorandum Account	Yes	
(40)	Not Used		
(41)	Market Redesign and Technology Upgrade Memorandum Account (MRTUMA)	Yes	
(42)	Department of Energy Litigation Memorandum Account	Yes	
(43)	Fuel Cell Program Memorandum Account (FCPMA)	Yes	
(44)	Project Development Division Memorandum Account (PDDMA)	Yes	
(45)	California Solar Initiative (CSI) Measurement and Evaluation (M&E) Expenses Memorandum Account (CSI M&E MA)	Yes	
(46)	Not Used		
(47)	Energy Division Director's Peer Review Group Memorandum Account (PRGMA)	Yes	(N) (N)
(48)	Solar Photovoltaic Program (SPVP) Memorandum Account	Yes	
(49)	Not Used		
(50)	Not Used		
(51)	Long-Term Procurement Plan Technical Assistance Memorandum Account (LTAMA)	Yes	
(52)	Non-Discretionary Service Costs Memorandum Account (NDSCMA)	Yes	
(53)	Fire Hazard Prevention Memorandum Account (FHPMA)	Yes	

* Interest shall accrue monthly to interest-bearing Memorandum Accounts by applying the Interest Rate to the average of the beginning and ending balance.

(Continued)

(To be inserted by utility)

Advice 2735-E
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PRELIMINARY STATEMENT

Sheet 3

(Continued)

N. MEMORANDUM ACCOUNTS (Continued)

2. Definitions. (Continued)

d. Specified Project (Continued)

<u>Section No.</u>	<u>Interest Bearing Specified Project</u>	<u>Memorandum Account*</u>	
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(36)	Not Used		
(37)	Residential Service Disconnection Memorandum Account (RSDMA)	Yes	
(38)	Not Used		
(39)	Renewables Portfolio Standard Costs Memorandum Account	Yes	
(40)	Not Used		
(41)	Market Redesign and Technology Upgrade Memorandum Account (MRTUMA)	Yes	
(42)	Department of Energy Litigation Memorandum Account	Yes	
(43)	Fuel Cell Program Memorandum Account (FCPMA)	Yes	
(44)	Project Development Division Memorandum Account (PDDMA)	Yes	
(45)	California Solar Initiative (CSI) Measurement and Evaluation (M&E) Expenses Memorandum Account (CSI M&E MA)	Yes	
(46)	Not Used		
(47)	Not Used		
(48)	Solar Photovoltaic Program (SPVP) Memorandum Account	Yes	
(49)	Not Used		(T)
(50)	Not Used		(T)
(51)	Long-Term Procurement Plan Technical Assistance Memorandum Account (LTAMA)	Yes	
(52)	Non-Discretionary Service Costs Memorandum Account (NDSCMA)	Yes	
(53)	Fire Hazard Prevention Memorandum Account (FHPMA)	Yes	

* Interest shall accrue monthly to interest-bearing Memorandum Accounts by applying the Interest Rate to the average of the beginning and ending balance.

(Continued)

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Decision 08-04-038

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PRELIMINARY STATEMENT

Sheet 4

(Continued)

N. MEMORANDUM ACCOUNTS (Continued)

2. Definitions. (Continued)

e. Catastrophic Event:

A Catastrophic Event is an event which is declared a disaster by competent state or federal authorities.

3. Self-Generation Program Incremental Cost (SGPIC) Memorandum Account:

The purpose of the SGPIC Memorandum Account is to track the recorded incremental self-generation program costs and authorized distribution revenue requirement recorded in the Base Revenue Requirement Balancing Account (BRRBA) associated with SCE's Self-Generation Incentive Program.

SGPIC Authorized Annual Funding Levels:

(T)

<u>Year</u>	<u>Amount</u>	<u>Authority</u>
2011	\$28 million	D.09-12-047
2012	\$28 million	D.11-12-030
2013*	\$28 million	D.11-12-030
2014*	\$28 million	D.11-12-030

(T)

(N)

*Pursuant to OP 2 of D.11-12-030, the Energy Division will submit an SGIP budget report for 2013 and 2014 to the Administrative Law Judge (ALJ) and assigned Commissioner containing recommendations on potential adjustments to the 2013 and 2014 authorized revenues. This report is due by March 15, 2013 or as modified by the ALJ.

(N)

Monthly entries to the SGPIC Memorandum Account shall be determined as follows:

- I. A debit entry to reflect the actual incremental program costs associated with the Self-Generation Incentive Program; and
- II. A credit entry to record 1/12th of the Authorized Annual Funding Level for Self-Generation Incentive Program.

Any under-collection or over-collection recorded in a month may be carried over from month-to-month over the duration of the Self-Generation Incentive Program.

Interest shall accrue to the SGIP Memorandum Account by applying the three-month, commercial paper rate (as published in the Federal Reserve Statistical Release, G.13, or its successor publication) to the average of the beginning and ending balance.

(L)

(Continued)

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Decision 11-12-030

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PRELIMINARY STATEMENT

Sheet 5

(Continued)

N. MEMORANDUM ACCOUNTS (Continued)

3. Self-Generation Program Incremental Cost (SGPIC) Memorandum Account: (L)
 (Continued) |

The Company may request disposition of over-collected balances recorded in the SGIP Memorandum Account in an April ERRA Application, or any other proceeding authorized by the Commission. | (L)

4. Catastrophic Event Memorandum Account (CEMA).

The purpose of the CEMA is to record all costs incurred by SCE associated with a Catastrophic Event for:

- a. restoring utility service to SCE's customers;
- b. repairing, replacing, or restoring damaged utility facilities; and
- c. complying with governmental agency orders.

Entries to the CEMA shall be made at the end of each month commencing with the month in which the Catastrophic Event occurs.

If a Catastrophic Event occurs, SCE shall, if possible, inform the Executive Director by letter within 30 days after the Catastrophic Event, if SCE has started booking costs into the CEMA. The letter shall specify the Catastrophic Event, date, time, location, service areas affected, impact on SCE's facilities, and an estimate of the extraordinary costs expected to be incurred. Costs due to expense and capital items shall be shown separately. Costs recorded in the CEMA shall include generation-related costs pursuant to Assembly Bill X1 6 which prohibits a facility for the generation of electricity owned by a public utility from being disposed of prior to January 1, 2006.

Costs recorded in the CEMA may be recovered in rates only after a request by SCE, a showing of reasonableness, and approval by the Commission. Disposition of amounts in this account shall be determined in the annual Revenue Adjustment Proceeding (RAP) or other proceeding expressly authorized by the Commission.

(Continued)

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 Decision 11-12-030

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PRELIMINARY STATEMENT

Sheet 9

(Continued)

N. MEMORANDUM ACCOUNTS (Continued)

8. Results Sharing Memorandum Account

The purpose of the Results Sharing Memorandum Account (RSMA) is to annually compare the authorized and actual Results Sharing expenses paid out for 2012, 2013 and 2014 and to record the difference pursuant to D.12-11-051. (T)

a. SCE shall maintain the RSMA by making entries at the end of each month as follows:

1. A debit entry for the actual Results Sharing amount paid out after capitalization.
2. A credit entry equal to the result of multiplying the authorized amount for Results Sharing by the applicable (Distribution / Generation) MDP as set forth in Preliminary Statement YY, Base Revenue Requirement Balancing Account (BRRBA) after capitalization.

**Total Company Authorized – Results Sharing Before Capitalization
In Thousands**

	2009	2012	2013	2014	(C)
	Dollars	Dollars	Dollars	Dollars	
Generation	15,775	17,173	17,623	TBD	
Transmission & Distribution	39,320	42,804	42,258		
Customer Service	20,540	22,360	20,618		
Administrative & General	43,461	47,312	48,553		
Less: Edison SmartConnect™ Refund	-	(4,452)	-		
Total Before Capitalization	119,096	125,197	129,052		(C)

Interest shall accrue monthly by applying one-twelfth of the Federal Reserve three-month Commercial Paper Rate – Non-Financial, from Federal Reserve Statistical Release H.15 (expressed as an annual rate) to the average monthly balance. If in any month a non-financial rate is not published, SCE shall use the Federal Reserve three-month Commercial Paper Rate – Financial.

Any underexpended CPUC Results Sharing balance, as recorded in the RSMA, shall be transferred to the BRRBA annually and reviewed in the annual April 1st ERRA reasonableness proceeding.

(Continued)

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PRELIMINARY STATEMENT

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(Continued)

N. MEMORANDUM ACCOUNTS (Continued)

9. Not Used

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PRELIMINARY STATEMENT

Sheet 29

(Continued)

N. MEMORANDUM ACCOUNTS (Continued)

24. Not Used

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PRELIMINARY STATEMENT

Sheet 30

(Continued)

N. MEMORANDUM ACCOUNTS (Continued)

25. Not Used

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PRELIMINARY STATEMENT

Sheet 31

(Continued)

N. MEMORANDUM ACCOUNTS (Continued)

- 26. Not Used (T)
- (D)

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PRELIMINARY STATEMENT

Sheet 35

(Continued)

N. MEMORANDUM ACCOUNTS (Continued)

30. Edison SmartConnect™ Opt-Out Memorandum Account (SOMA) (N)

a. Purpose

The purpose of the Edison SmartConnect Opt-Out Memorandum Account (SOMA) is to record the incremental expenditures required to implement SCE's Edison SmartConnect Opt-Out Program and the associated revenues from interim opt-out fees until such time as cost recovery provisions are addressed in a separate phase of Application (A.)11-07-020, pursuant to Decision (D.)12-04-018.

b. Operation of the SOMA

Monthly entries to the SOMA shall be determined as follows:

- 1) A debit entry equal to the recorded incremental Operation and Maintenance (O&M) and capital-related revenue requirements, excluding associated Franchise Fees and Uncollectibles (FF&U) expense, incurred for all the activities SCE is required to undertake to implement the Edison SmartConnect Opt-Out Program. The capital-related revenue requirements shall include depreciation expense, return on rate base, federal and state income taxes, and property taxes. These O&M and capital costs include implementation and on-going costs, and any other costs associated with activities related to the opt-out program (as authorized by the Commission in D.12-04-018), associated with the following items, including, but not limited to:

a) Acquisition and Installation of Meters

This category consists primarily of the costs of procuring, testing and replacing Edison SmartConnect meters with electromechanical analog meters, or the customer's previous meter form (i.e., a non-communicating, non-smart meter). In addition, this category includes the cost to reinstall an Edison SmartConnect meter when the opt-out customer terminates participation in the program.

b) Acquisition and Installation of Communication Network Equipment

This category consists primarily of the capital costs of procuring and installing communication infrastructure equipment necessary to compensate for reduced connectivity of the Edison SmartConnect mesh network associated with the removal of Edison SmartConnect end-point meters for opt-out customers.

(N)

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PRELIMINARY STATEMENT

Sheet 36

(Continued)

N. MEMORANDUM ACCOUNTS (Continued)

30. Edison SmartConnect™ Opt-Out Memorandum Account (SOMA) (Continued)

(N)

b. Operation of the SOMA (Continued)

1) A debit entry equal to the...(Continued)

c) Modification and Operation of Back-Office Systems

This category consists primarily of the capitalized software costs necessary to integrate additional meter forms into the Edison SmartConnect back office systems and for modifications to SCE's billing systems to incorporate new opt-out program fees.

d) Operations

This category consists primarily of the operational expenses associated with manual meter reading, call center support, customer enrollments, billing, customer outreach and notifications, uncollectable expenses attributable to the opt-out program, training, development & assessments and program administration.

This category also includes capital costs and expenses associated with benefits that Edison SmartConnect meters would have provided had they been in place, including but not limited to manual meter reading and remote turn-on/turn-off capability.

All recorded, incremental costs shall include provisions for overhead loadings on direct labor dollars to account for items such as benefits, results sharing and payroll taxes. The overhead loading factors shall be based on authorized GRC loading factor rates.

2) A credit entry equal to the revenues associated with the initial and/or monthly fees for the Edison SmartConnect Opt-Out Program, and

3) An entry to record interest expense by applying the Interest Rate to the average monthly balance in the SOMA.

c. Disposition

The disposition of the amounts recorded in the SOMA shall be established by the Commission in a separate phase of A.11-07-020.

(N)

(Continued)

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Sheet 37

(Continued)

N. MEMORANDUM ACCOUNTS (Continued)

31. Not Used

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PRELIMINARY STATEMENT

Sheet 39

(Continued)

N. MEMORANDUM ACCOUNTS (Continued)

33. Not Used

(T)
(D)

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PRELIMINARY STATEMENT

Sheet 39

(Continued)

N. MEMORANDUM ACCOUNTS (Continued)

33. GRC Revenue Requirement Memorandum Account (GRC RRMA) (N)

a. Purpose

SCE is authorized to establish a memorandum account to track the difference between SCE's currently effective Authorized Base Revenue Requirement (ABRR), as defined below, and the ABRR adopted in Application (A.) 10-11-015 (i.e. 2012 GRC) from January 1, 2012 to the date a final decision is adopted in this proceeding.

b. Operation of the GRC RRMA

1) An entry for SCE's currently authorized GRC-related revenue requirement shall be made each month. SCE's currently authorized monthly revenue requirement shall include the:

- a) ABRR as reflected in the Base Revenue Requirements Balancing Account (BRRBA), separated into SCE's authorized distribution and generation base revenue requirements.
- b) Plus applicable recorded revenue requirements approved by the Commission to be included in the 2012 GRC ABRR that are not included in the 2009 GRC ABRR.

2) When the Commission authorizes a 2012 revenue requirement in A.10-11-015, that amount will be prorated by the monthly distribution percentages (MDPs) and compared to the GRC-related revenue requirement from (1) above to determine the balance, upon Commission approval, that will either be recovered from or returned to customers.

3) An entry to remove the timing difference between the current level of service fees and the implementation date of the revised service fees. This entry will be calculated by taking the difference between (1) the annual service fee Other Operating Revenue (OOR) ultimately authorized in the 2012 GRC decision; and (2) the annual service fee OOR that is currently authorized.

c. Disposition of the Balance

The GRC RRMA balance shall be transferred to the Base Revenue Requirement Balancing Account (BRRBA).

Interest shall accrue to the GRC RRMA by applying the Interest Rate to the average of the beginning and ending account balance.

(N)

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PRELIMINARY STATEMENT

Sheet 41

(Continued)

N. MEMORANDUM ACCOUNTS (Continued)

- 35. Not Used (T)
- (D)

(Continued)

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PRELIMINARY STATEMENT

Sheet 41

(Continued)

N. MEMORANDUM ACCOUNTS (Continued)

35. 2012 Low Income Programs Bridge Period Revenue Requirement Memorandum Account (LIPBP RRMA).

The purpose of the LIPBP RRMA is to track the difference between the revenue requirement adopted in D.11-11-010 and D.12-06-030 and that requested in A.11-05-017 beginning January 1, 2012. (T)

Revenue Requirement Requested in A.11-05-017:

Annual Amount (2012):	\$ 63,836
Monthly Amount:	\$ 5,320

Revenue Requirement Adopted in D.11-11-010:

Annual Amount (2012):	\$ 69,691
Monthly Amount:	\$ 5,808 (thousands of dollars)

The above funding amounts will be adjusted to include provisions for authorized Franchise Fees and Uncollectibles when included in customer rates.

Entries to the LIPBP RRMA shall be made monthly as follows:

- a. A credit entry to record the monthly revenue requirement adopted in D.11-11-010
- b. A debit entry to record the monthly revenue requirement requested in A.11-05-017
- c. A debit or credit entry to record interest expense calculated by applying the Interest Rate to the average monthly balance in the LIPBP RRMA

Review and disposition of amounts recorded in the LIPBP RRMA shall be determined in A.11-05-017.

(Continued)

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PRELIMINARY STATEMENT

Sheet 58

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N. MEMORANDUM ACCOUNTS (Continued)

43. Fuel Cell Program (FCP) Memorandum Account

a. Purpose

The purpose of the Fuel Cell Program Memorandum Account (FCPMA) is to record the difference between the recorded revenue requirement (i.e. depreciation, return on rate base, and taxes) associated with up to \$19.1 million in capital-related expenditures, and up to \$8.9 million in operation and maintenance (O&M) expenses associated with SCE's Fuel Cell Program (FCP) and the FCP revenue requirement forecast authorized in D.12-11-051. If actual capital expenditures and actual annual O&M expenses are less than amounts approved in D.10-04-028, then the recorded costs are reasonable. Consistent with D.10-04-028, SCE shall transfer the monthly balance of the FCPMA to the generation sub-account of the Base Revenue Requirement Balancing Account (BRRBA). Entries will be recorded in the FCPMA until such time as recovery of the Fuel Cell Program revenue requirement is included in a General Rate Case revenue requirement. The Commission adopted a forecast in D.12-11-051 as follows:

Fuel Cell Program Revenue Requirement Forecast
 (\$000)

Effective Date	Authorized	
January 1, 2012	\$1,157	
January 1, 2013	\$3,381	
January 1, 2014	\$TBD	

b. Operation of the FCPMA
 Monthly entries to the FCPMA shall be determined as follows:

- (1) A debit entry equal to SCE's recorded incremental O&M expenses associated with the FCPMA.
- (2) A debit entry equal to SCE's recorded incremental capital-related revenue requirement (including book depreciation, applicable taxes, and an authorized rate of return on recorded rate base) associated with the FCPMA.
- (3) Less: Authorized Fuel Cell Revenue Requirement less a provision for FF & U, adopted in D.12-11-051 multiplied by the generation MDP found in the Base Revenue Requirement Balancing Account (BRRBA) Preliminary Statement;
- (4) Equals: the monthly (Over)/Under Collection.
- (5) A debit or credit entry to transfer the balance in the FCPMA to the generation sub-account of the BRRBA.

Interest expense shall not be recorded in the FCPMA because the monthly activity is transferred to the BRRBA.

c. Review Procedures

If actual annual capital expenditures and O&M expenses are less than or equal to the amounts approved in D.10-04-028, then the FCPMA recorded costs are reasonable and shall be reviewed in SCE's annual April ERRA Reasonableness of Operations proceeding, or other regulatory proceeding as directed by the Commission. SCE may file either a petition for modification or a separate application to seek recovery of costs in excess of those approved in D.10-04-028.

(Continued)

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PRELIMINARY STATEMENT

Sheet 59

(Continued)

N. MEMORANDUM ACCOUNTS (Continued)

44. Project Development Division Memorandum Account (PDDMA)

The purpose of the Project Development Division Memorandum Account is to track the difference between Project Development Division (PDD) recorded support costs and PDD forecast, authorized in D-12-11-051. The Commission adopted a forecast in D.12-11-051 as follows: (T)
|
(T)

Table A
Project Development Division Forecast
(\$000) (N)
|

2009\$	2012\$	2013\$	2014\$	
5,800	6,284	6,446	TBD	(N)

The recorded costs in PDDMA shall exclude costs related to proposed project developments.

1. Entries to the PDD shall be made monthly as follows:

a. A debit entry for recorded PDD support expenses including, but not limited, to the following:

- (1) identifying locations for new generation;
- (2) evaluating generation technologies;
- (3) tracking regulatory and legislative generation-related initiative;
- (4) the development of the best option outside negotiation (BOON) for future generation need;
- (5) resource planning and request for offer (RFO) development and evaluation.

b. A credit entry equal to the PDD Forecast multiplied by the generation MDPs included in Preliminary Statement YY, Base Revenue Requirement Balancing Account (BRRBA). (N)
|
(N)

Interest shall accrue monthly by applying one-twelfth of the Federal Reserve three-month Commercial Paper Rate – Non-Financial, from Federal Reserve Statistical Release H.15 (expressed as an annual rate) to the average monthly balance. If in any month a non-financial rate is not published, SCE shall use the Federal Reserve three-month Commercial Paper Rate – Financial.

Reasonableness of amounts recorded in the PDDMA shall be determined in SCE's April 1st ERRRA Reasonableness proceedings. Recorded PDD costs found reasonable shall be transferred to the Base Revenue Requirement Balancing Account (BRRBA) on an annual basis.

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PRELIMINARY STATEMENT

Sheet 64

(Continued)

N. MEMORANDUM ACCOUNTS (Continued)

48. Not Used

(T)
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PRELIMINARY STATEMENT

Sheet 65

(Continued)

N. MEMORANDUM ACCOUNTS (Continued)

49. Four Corners Memorandum Account

(N)

a. Purpose:

The purpose of the Four Corners Memorandum Account (FCMA) is to track: (1) recorded Capital-related Expenses, (2) Operating Expenses associated with the Four Corners Generating Station (Four Corners) including contractual overheads paid to Arizona Public Service (APS); and (3) SCE oversight expenses and insurance expenses paid by SCE.

b. Definitions:

(1) Capital-related Expenses

For purposes of making monthly entries to the FCMA, capital-related expenses include: (1) depreciation expense based on the currently adopted remaining life; (2) return based on the currently authorized rate of return on rate base; (3) taxes based on income, including appropriate income tax-related adjustments, deferred income tax expense, and property tax expense; and (4) materials and supplies. Initially, Capital-related expenses are based on the net investment at September 30, 2012.

(2) Operating Expenses

For purposes of making monthly entries to the FCMA, Four Corners-related Operating Expenses include:

- (a) SCE's share of Operation and Maintenance (O&M) expenses billed by APS (excluding fuel and fuel-related costs recorded in ERRAs);
- (b) SCE share of contractual overheads billed by APS based on APS Administrative & General (A&G) (labor and nonlabor), Pension & Benefits (P&B), and payroll tax rates.
- (c) SCE oversight expenses for oversight of SCE's ownership share of Four Corners, including regular review of APS budget performance and operating and maintenance practices.
- (d) Property and liability insurance paid by SCE.

(N)

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PRELIMINARY STATEMENT

Sheet 65

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N. MEMORANDUM ACCOUNTS (Continued)

49. Not Used

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Sheet 66

(Continued)

N. MEMORANDUM ACCOUNTS (Continued)

49. Four Corners Memorandum Account (Continued)

(N)

b. Definitions: (Continued)

(3) Rate of Return on Rate Base

The rate of return on SCE's rate base shall be the currently authorized rate of return adopted in SCE's most recent Cost of Capital decision.

c. Operations of the FCMA

Entries in the FCMA shall be made on a monthly basis as follows:

- (1) Debit entry equal to recorded Capital-related Expenses;
- (2) Plus: debit entry equal to recorded Operating Expenses;
- (3) Equals: the monthly (Over)/Under Collection.

Interest shall accrue monthly to the FCMA by applying the Interest Rate to the average of the beginning-of-the-month and end-of-the-month balance in the FCMA.

d. Review Procedures

Reasonableness of amounts recorded in the FCMA shall be determined in SCE's annual April ERRR review proceeding. Beginning on January 1, 2014, SCE shall transfer any (over)/undercollection in the FCMA annually to the generation subaccount of BRRBA to be recovered from or returned to customers.

(N)

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PRELIMINARY STATEMENT

Sheet 66 (T)

(Continued)

N. MEMORANDUM ACCOUNTS (Continued)

54. SAN ONOFRE NUCLEAR GENERATING STATION OUTAGE MEMORANDUM ACCOUNT (SONGSOMA)

a. Purpose

The purpose of the San Onofre Nuclear Generating Station Outage Memorandum Account (SONGSOMA) is to track SONGS Units 2&3-related direct capital expenditures, operation and maintenance (O&M) expenses, recorded capital revenue requirements and the authorized revenue requirements included in rates on and after January 1, 2012 pursuant to I.12-10-013. The entries in the SONGSOMA will be tracked in total, separately for each generating unit (i.e., Unit 2 and Unit 3) and in a common category for those costs and revenue requirements common to both units. In addition, the amounts tracked in the SONGSOMA represents SCE's ownership share of the total costs and revenue requirements.

b. Subaccounts:

Consistent with I.12-10-013, the entries tracked in the SONGSOMA will be categorized into the following sub-accounts:

1. Base Capital Cost
2. Steam Generator Replacement/Removal Capital Cost
3. O&M Expense
4. Huntington Beach
5. Demand Response
6. Transmission Upgrades
7. Authorized Revenue Requirements

c. Definitions:

1. Direct Capital Expenditures – The amount of capital-related expenditures exclusive of overheads such as labor loadings and Allowance for Funds Used During Construction (AFUDC).

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N. MEMORANDUM ACCOUNTS (Continued)

49. Not Used

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PRELIMINARY STATEMENT

(Continued)

N. MEMORANDUM ACCOUNTS (Continued)

54. SAN ONOFRE NUCLEAR GENERATING STATION OUTAGE MEMORANDUM
ACCOUNT (SONGSOMA) (Continued)

c. Definitions: (Continued)

- 2. Construction Work In Progress (CWIP) – The total amount recorded in FERC Account No. 107 (Construction Work In Progress. This amount represents the balance of total direct capital expenditures, plus amounts for items such as corporate and labor loadings including, AFUDC in open work orders for projects not yet complete. These amounts are not included in rate base until such time as the capital project is ready for service.
- 3. Rate Base – This includes gross plant-in-service plus amounts for Materials and Supplies, less accumulated depreciation and accumulated deferred income taxes.
- 4. Depreciation – Recorded depreciation expense based on Commission depreciation amortization schedules or rates authorized in SCE's General Rate Case.
- 5. Taxes on Income – Federal, state, and local income tax expense calculated in conformance with federal and state income tax law, including, but not limited to, current income taxes, deferred taxes, and investment tax credits.
- 6. Ad Valorem Taxes – Property taxes associated with San Onofre property, plant and equipment.
- 7. Return on Rate Base – Average Rate Base (i.e., average of recorded beginning- and end-of-the-month balances) multiplied by the currently-authorized weighted average cost of capital divided by twelve.
- 8. O&M Expenses
 - i. Fuel Expense (Energy Resource Recovery Account) – These amounts are associated with the SONGS 2&3 fuel expense recorded in the ERRA
 - ii. Fuel Carrying Cost (ERRA) – These amounts are associated with the SONGS 2&3-related fuel carrying cost recorded in the ERRA

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N. MEMORANDUM ACCOUNTS (Continued)

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Sheet 68 (T)

(Continued)

N. MEMORANDUM ACCOUNTS (Continued)

55. SAN ONOFRE NUCLEAR GENERATING STATION MEMORANDUM ACCOUNT
(SONGSMA)

a. Purpose

The purpose of the San Onofre Nuclear Generating Station Memorandum Account (SONGSMA) is to track post-2011 SONGS Units 2&3-related direct capital expenditures, operation and maintenance (O&M) expenses; cost savings from scheduled personnel reductions; and maintenance and refueling outage expenses, pursuant to D.12-11-051, at the 100% level. Consistent with D.12-11-051, there will be no entries for amounts paid by the SONGS 2&3 participants.

b. Operations of the SONGSMA

(1) Entries to the SONGSMA shall be made on a monthly basis to track:

- (a) 100% of recorded direct capital expenditures for SONGS 2&3;
- (b) Routine O&M – Recorded 100% O&M expenses associated with “normal” operations and associated with the amounts authorized in SCE’s 2012 GRC. The costs are associated with the day-to-day activities including the following organizations at SONGS: engineering, operations and maintenance, radiation chemical control, regulatory, security, and training;
- (c) 100% of cost savings from scheduled personnel reductions; and
- (d) Refueling O&M – Recorded amount of 100% O&M expense associated with each refueling and maintenance outage, unless the units restart.

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N. MEMORANDUM ACCOUNTS (Continued)

54. SAN ONOFRE NUCLEAR GENERATING STATION OUTAGE MEMORANDUM ACCOUNT (SONGSOMA) (Continued)

c. Definitions: (Continued)

8. O&M Expenses (Continued)

- iii. Replacement Power (ERRA) – The cost of purchased power incurred as a result of the SONGS outages. Replacement power costs will include capacity and California Independent System Operator (CAISO) charges. This replacement generation is calculated using assumptions regarding historical forced outage rates and net of avoided nuclear fuel cost.
- iv. Estimated Foregone Sales Revenue – This is an imputed amount that estimates the amount of excess energy sales revenue from SONGS that would have been recorded in the ERRA if the SONGS units were operating.
- v. Refueling O&M – Recorded amount of O&M expense associated with each Refueling and Maintenance outage.
- vi. Defueling of Unit 3 – Recorded amount of O&M expense associated with the defueling of Unit No. 3 in 2012.
- vii. Routine O&M – Recorded O&M expenses associated with “normal” operations and associated with the amounts authorized in SCE’s 2012 GRC. The costs are associated with the day-to-day activities including the following organizations at SONGS: engineering, operations and maintenance, radiation chemical control, regulatory, security, and training.
- viii. Seismic Safety (Base Revenue Requirement Balancing Account) – These amounts include SCE labor and non-labor expenses and invoiced costs for outside services associated with SONGS 2&3 seismic program/projects authorized in D.12-05-004 and recorded in SCE’s BRRBA.

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N. MEMORANDUM ACCOUNTS (Continued)

54. SAN ONOFRE NUCLEAR GENERATING STATION OUTAGE MEMORANDUM ACCOUNT (SONGSOMA) (Continued)

c. Definitions: (Continued)

8. O&M Expenses (Continued)

- ix. Investigation (as a result of the outages) – These amounts are associated with engineering evaluations, data gathering and project management staff to identify sources of failure and repair options.
- x. Repairs (as a result of the outages) – These amounts are associated with physical work and material to implement identified repair options.
- xi. Regulatory (as a result of the outages) – These amounts are associated with costs related to support documentation submitted by SONGS to the Nuclear Regulatory Commission (NRC) for review.
- xii. Mediation/Arbitration/Insurance Recovery/Litigation Expenses (as a result of the outages) – These amounts are associated with external expenses (including those costs for outside counsel, consultants, vendors, and expert witnesses) related with SCE’s efforts to recover financial remuneration from third parties for costs related to the outages.
- xiii. Payroll Taxes – Payroll taxes calculated based on the direct labor expense at SONGS multiplied by the authorized payroll tax rate.
- xiv. Other Expenses – Includes imputed pension, post-retirement benefits other than pensions, and results sharing associated with the direct labor expense at SONGS based on authorized rates. In addition, this includes both actual property and liability insurance for SONGS.

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(Continued)

N. MEMORANDUM ACCOUNTS (Continued)

52. Not Used

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(D)

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(Continued)

N. MEMORANDUM ACCOUNTS (Continued)

54. SAN ONOFRE NUCLEAR GENERATING STATION OUTAGE MEMORANDUM ACCOUNT (SONGSOMA) (Continued)

c. Definitions: (Continued)

9. Transmission Upgrades – The CPUC-jurisdictional projects as a result of the SONGS outages that are incremental to previously-planned transmission work.
10. Authorized Revenue Requirement – General Rate Case (GRC) – The SONGS 2&3 revenue requirement authorized by the Commission in SCE's 2012 GRC.
11. Revenue Requirement In Rates – Steam Generator Replacement Project (SGRP) – The interim revenue requirement associated with the new Replacement Steam Generators (RSGs) included in rates pursuant to D.05-12-040.
12. Revenue Requirement In Rates – Original Steam Generator Removal/Disposal - The interim revenue requirement associated with removing and disposing of the Original Steam Generators (OSGs) included in rates pursuant to D.05-12-040.
13. Generation Monthly Distribution Percentages - The authorized Monthly Distribution Percentages (MDPs) applicable to the generation-related revenue requirements included in Preliminary Statement YY – Base Revenue Requirement Balancing Account (BRRBA).

d. Monthly entries to the SONGSOMA shall be as follows:

1. Base Capital Cost Subaccount
 - i. Direct capital expenditures
 - ii. End-of-month CWIP balance
 - iii. End-of-month Rate Base balance
 - iv. Recorded Capital Revenue Requirement
 - a. Depreciation
 - b. Taxes on Income
 - c. Ad Valorem Taxes
 - d. Return on Rate Base

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N. MEMORANDUM ACCOUNTS (Continued)

53. Fire Hazard Prevention Memorandum Account

a. Purpose

The purpose of the Fire Hazard Prevention Memorandum Account (FHPMA) is to record the increase in costs incurred related to fire hazard prevention in compliance with Phase 3 of R.08-11-005 consistent with D.12-11-051. These costs may include the following expenses: (T)

- (1) vegetation management activities to reduce risk of fires;
- (2) cost of vegetation maintenance program, inspection, and patrolling requirements;
- (3) costs associated with designing, constructing, and maintaining facilities to mitigate fire hazards in high speed wind areas; and
- (4) other costs as required in order to implement Phase 3 of R.08-11-005. (T)

b. Definitions:

Interest Rate

The Interest Rate shall be one-twelfth of the Federal Reserve three-month Commercial Paper Rate – Non-Financial, from Federal Reserve Statistical Release H. 15 (expressed as an annual rate). If in any month a non-financial rate is not published, SCE shall use the Federal Reserve three-month Commercial Paper Rate – Financial.

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N. MEMORANDUM ACCOUNTS (Continued)

54. SAN ONOFRE NUCLEAR GENERATING STATION OUTAGE MEMORANDUM ACCOUNT (SONGSOMA) (Continued)

d. Monthly entries to the SONGSOMA shall be as follows: (Continued)

2. Steam Generator Replacement/Removal Capital Cost Subaccount

- i. Direct capital expenditures associated with the RSGs
- ii. Direct capital expenditures associated with the removal and disposal of the OSGs
- iii. End-of-month CWIP balance associated with the RSGs
- iv. End-of-month CWIP balance associated with removing and disposing of the OSGs
- v. End-of-month Rate Base balance associated with the RSGs
- vi. End-of-month Rate Base balance associated with removing and disposing of the OSGs
- vii. Recorded Capital Revenue Requirement for RSGs and removal and disposal of OSGs
 - a. Depreciation
 - b. Taxes on Income
 - c. Ad Valorem Taxes
 - d. Return on Rate Base

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N. MEMORANDUM ACCOUNTS (Continued)

53. Fire Hazard Prevention Memorandum Account (Continued)

c. Operation of the FHPMA

SCE shall maintain the FHPMA by making monthly entries as follows:

- (1) Monthly debit entries associated with the costs described in parts a(1) – a(4) above CPUC jurisdictionalized.
- (2) Interest shall accrue monthly to the FHPMA by applying the Interest Rate to the average of the beginning-of-the-month and end-of-the-month balances in the FHPMA.

d. Disposition of the FHPMA Balance

In Phase 2 of Rulemaking 08-11-005, the Commission directed SCE to seek approval of 2012 expenses in its 2012 GRC. D.12-11-051 authorized recovery of Phase 1 and 2 expenses through the 2012 GRC CPUC base rates. FHPMA will remain open for Phase 3 costs until the first GRC after the rulemaking proceeding is closed. Recovery of the FHPMA ending balance may be sought by application.

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N. MEMORANDUM ACCOUNTS (Continued)

54. SAN ONOFRE NUCLEAR GENERATING STATION OUTAGE MEMORANDUM
ACCOUNT (SONGSOMA) (Continued)

d. Monthly entries to the SONGSOMA shall be as follows: (Continued)

- 3. O&M Expense Subaccount: Recorded amounts for
 - i. Fuel Expense (ERRA)
 - ii. Fuel Carrying Cost (ERRA)
 - iii. Replacement Power (ERRA)
 - iv. Estimated Foregone Energy Sales Revenue
 - v. Refueling O&M
 - vi. Defueling of Unit 3
 - vii. Routine O&M
 - viii. Seismic Safety (BRRBA)
 - ix. Investigation (as a result of the outages)
 - x. Repairs (as a result of the outages)
 - xi. Regulatory (as a result of the outages)
 - xii. Mediation/Arbitration/Insurance Recovery/Litigation Expenses (as a result of the outages)
 - xii. Payroll Taxes
- 4. Huntington Beach Subaccount
 - i. Recorded O&M expenses associated with purchasing power from the Huntington Beach Generating Station Units 3 and 4 as a direct result of the SONGS outages.

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N. MEMORANDUM ACCOUNTS (Continued)

54. SAN ONOFRE NUCLEAR GENERATING STATION OUTAGE MEMORANDUM ACCOUNT (SONGSOMA) (Continued)

d. Monthly entries to the SONGSOMA shall be as follows: (Continued)

- 5. Demand Response Subaccount
 - i. Demand Response Program expense incurred solely as a direct result of the SONGS outages
 - ii. 2012 10 For 10 Program incentives and administrative costs
- 6. Transmission Upgrade Subaccount: Recorded amounts for transmission upgrades or other system improvements related to the SONGS outages:
 - i. Direct capital expenditures
 - ii. End-of-month Rate Base balance
 - iii. Capital Revenue Requirement
 - a. Depreciation
 - b. Taxes on Income
 - c. Ad Valorem Taxes
 - d. Return on Rate Base
 - iv. O&M Expenses

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N. MEMORANDUM ACCOUNTS (Continued)

54. SAN ONOFRE NUCLEAR GENERATING STATION OUTAGE MEMORANDUM ACCOUNT (SONGSOMA) (Continued)

d. Monthly entries to the SONGSOMA shall be as follows: (Continued)

7. Authorized Revenue Requirement Subaccount

- i. Authorized Annual Revenue Requirement – Revenue requirement for SONGS authorized in the General Rate Case (GRC) multiplied by the Generation Monthly
- ii. Distribution Percentage
- iii. SGRP Revenue Requirement In Rates
- iv. OSG-related removal/disposal SGRP Revenue Requirement In Rates

e. Interest

If applicable, Interest will accrue monthly by applying one twelfth of the Interest Rate to the average of the beginning and ending balance. The Interest Rate shall be one-twelfth of the Federal Reserve three months Commercial Paper Rate–Non Financial, from the Federal Reserve Statistical Release H.15 (expressed as an annual rate). If in any month a non-financial rate is not published, SCE shall use the Federal Reserve three month Commercial Paper Rate-Financial.

f. Disposition

The disposition of any amounts recorded in the SONGSOMA shall be established by the Commission in a decision in I.12-10-013.

g. Monthly Reporting

SCE will provide parties with the entries tracked in the SONGSOMA on the first day of each month beginning on February 1, 2013. The data provided will be on a one-month lag, so the information included in the initial report served on February 1, 2013 will include data through December 31, 2012.

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