



**PRELIMINARY STATEMENT**

Sheet 1

III. MEMORANDUM ACCOUNTS

PROCUREMENT TRANSACTION AUDITING MEMORANDUM ACCOUNT (PTAMA)

1. Purpose

The purpose of the PTAMA is to: (1) record the costs associated with the independent auditing of the quarterly procurement transactions authorized in Decision 03-12-062, Ordering Paragraph 20, dated December 18, 2003, and (2) record the costs associated with the independent auditing of the risk management committee structure for SDG&E procurement operations and any rules or reporting needed for SDG&E's energy procurement transactions with SoCalGas authorized in Decision 04-01-050, Conclusion of Law 22, dated January 22, 2004.

2. Applicability

The PTAMA shall apply to SDG&E's bundled service customers.

3. PTAMA Rates

The PTAMA does not currently have a rate component.

4. Accounting Procedure

SDG&E shall maintain the PTAMA by making entries to this account at the end of each month as follows:

- a. A debit entry equal to the recorded costs authorized by Decisions 03-12-062 and 04-01-050 described above.
- b. A debit entry equal to the interest on the average of the balance at the beginning of the month and the balance after entry 4.a. 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.

5. Disposition

SDG&E shall request the recovery of the balance in the PTAMA through the Energy Resource Recovery Account (ERRA) application, or other proceeding as authorized by the Commission.

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