



**PRELIMINARY STATEMENT**

Sheet 1

**V. MEMORANDUM ACCOUNTS**  
**ENERGY EFFICIENCY 2009-2011 MEMORANDUM ACCOUNT (EEMA)**

1. Purpose: The EEMA is an interest bearing memorandum account that is not recorded on the Utility's financial statements. Pursuant to D.08-10-027, beginning January 1, 2009, the EEMA will record the difference between the revenue requirement adopted for the Bridge Funding period and the revenue requirement approved in SDG&E's 2009-2011 Energy Portfolio Application (A.) 08-07-023.
2. Applicability: See disposition section.
3. Rates: The balance in the EEMA will be included in Public Purpose Program (PPP) surcharge rates upon Commission approval.
4. Accounting Procedure: The Utility shall maintain the EEMA by making entries at the end of each month as follows:
  - a. A debit entry equal to the authorized monthly revenue requirement requested in the 2009-2011 Energy Portfolio, A.08-07-023 (subject to true-up based on the actual revenue requirement to be adopted by the Commission),
  - b. A credit entry equal to the authorized monthly revenue requirement for the bridge funding period adopted in D.08-10-027,
  - c. An entry for amortization of the EEMA balance as authorized by the Commission, and
  - d. An entry equal to interest on the average of the balance in the account during the month, calculated in the manner described in Preliminary Statement, Part I, Section E, 3.
5. Disposition: The disposition of the account balance will be incorporated in the Utility's annual PPP surcharge rate update filing for PPP rates effective January 1 of the following year.

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