



San Diego Gas & Electric Company
San Diego, California

Original Cal. P.U.C. Sheet No. 15671-G

Canceling Revised Cal. P.U.C. Sheet No. 15417-G

PRELIMINARY STATEMENT

Sheet 1

IV. BALANCING ACCOUNTS
DESCRIPTION/LISTING OF ACCOUNTS

BALANCING ACCOUNTS

Balancing Accounts are accounts where expenses are compared with revenues from rates designed to recover those expenses; forecasted expenses are compared with recorded expenses; or forecasted revenues are compared with recorded revenues. The resulting over or undercollection, plus interest, as described hereunder, is recorded on the utility's financial statement as an asset or liability, which is owed from or due to the ratepayers. These balances are amortized in future rates, as approved by the Commission.

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Advice Ltr. No. 1632-G
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Issued by
Lee Schavrien
Vice President
Regulatory Affairs

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San Diego Gas & Electric Company
San Diego, California

Revised Cal. P.U.C. Sheet No. 17834-G

Canceling Revised Cal. P.U.C. Sheet No. 17164-G

PRELIMINARY STATEMENT

Sheet 2

IV. BALANCING ACCOUNTS
DESCRIPTION/LISTING OF ACCOUNTS

Listing of Accounts

- Curtailment Penalty Funds Account (CPFA)
- California Alternate Rates for Energy (CARE) Balancing Account
- Gas Storage Balancing Account (GSBA)
- Gas Energy Efficiency Balancing Account (GEEBA)
- Rewards & Penalties Balancing Account (RPBA)
- Pension Balancing Account (PBA)
- Post-Retirement Benefits Other Than Pensions Balancing Account (PBOPBA)
- Core Fixed Cost Account (CFCA)
- Noncore Fixed Cost Account (NFCA)
- Post-2005 Gas Energy Efficiency Balancing Account (PGEEBA)
- Post-2005 Gas Low Income Energy Efficiency Balancing Account (PGLIEEBA)
- Integrated Transmission Balancing Account (ITBA)
- Advanced Metering Infrastructure Balancing Account (AMIBA)
- Distribution Integrity Management Program Balancing Account (DIMPBA)
- On-Bill Financing Balancing Account (OBFBA)

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