



San Diego Gas & Electric Company  
San Diego, California

Original Cal. P.U.C. Sheet No. 15714-G

Canceling Revised Cal. P.U.C. Sheet No. 12120-G

**PRELIMINARY STATEMENT**

Sheet 1

V. MEMORANDUM ACCOUNTS  
DESCRIPTION/LISTING OF ACCOUNTS

MEMORANDUM ACCOUNTS

The purpose of this section is to set forth the provisions under which the utility has been authorized by the Commission to record in individual memorandum accounts, specific costs, expenses, and/or other financial liabilities of the utility, both incurred and imputed. Such memorandum accounts shall be maintained in the same manner as the utility's Commission-authorized balancing accounts in that interest, where the assessment of such is approved by the Commission, shall be recorded in the utility's financial statements. However, all other recordings made to such memorandum accounts are subject to Commission review and shall not be placed into rates or any authorized balancing account until specifically authorized by the Commission.

Where permitted by the Commission, interest will accrue monthly to the memorandum accounts set forth in this section. The calculation will be based on the average of the beginning and ending balance of each account at the rate of 1/12 of the most recent month's interest rate on Commercial Paper (prime, 3-month) published in the Federal Reserve Statistical Release, H.15. Should publication of the above interest rate discontinue, interest shall continue to be determined at 1/12 of the most recent month's interest rate on Commercial Paper which most closely approximates the discontinued rate, and which is published in the Federal Reserve Statistical Release, H.15, or its successor publication.

Exceptions to the provisions provided herein shall be made only upon specific order of the Commission.

(Continued)

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**PRELIMINARY STATEMENT**

Sheet 2

V. MEMORANDUM ACCOUNTS  
DESCRIPTION/LISTING OF ACCOUNTS

Listing of Accounts

- Catastrophic Event Memorandum Account (CEMA)
- Core Reclassification Shortfall Memorandum Account (CRSMA)
- Liquefied Natural Gas Service Tracking Account (LNGSTA)
- Self-Generation Program Memorandum Account (SGPMA)
- FERC Settlements Proceeds Memorandum Account (FSPMA)
- Gain/Loss on Sale Memorandum Account (GLOSMA)
- California Institute for Climate Solutions (CICSMA)
- Energy Efficiency 2009-2011 Memorandum Account (EEMA)
- Natural Gas Appliance Testing Memorandum Account (NGATMA)
- Wildfire Expense Memorandum Account (WEMA)
- Disconnect Memorandum Account (DMA)
- California Solar Initiative Thermal Program Memorandum Account (CSITPMA)
- Environmental Fee Memorandum Account (EFMA)
- General Rate Case (GRC) Memorandum Account (GRCMA)

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NOTE: For information relating to the Hazardous Substance Memorandum Account (HSMA), which is part of the Hazardous Substance Cleanup Cost Account (HSCCA), see Section VIII.

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