

PUBLIC UTILITIES COMMISSION

505 VAN NESS AVENUE

SAN FRANCISCO, CA 94102-3298



February 21, 2018

Advice Letter 3177-E/2465-G

San Diego Gas & Electric
Attention: Megan Caulson
Regulatory Tariff Manager
8330 Century Park Court, Room 32C
San Diego, CA 92123-1548

**SUBJECT: Emergency Residential and Non-Residential Customer Protections for
December**

Dear Ms. Caulson:

Advice Letter 3177-E/2465-G is effective December 7, 2017.

Sincerely,

A handwritten signature in cursive script that reads "Edward Randolph".

Edward Randolph
Director, Energy Division



Clay Faber - Director
CA & Federal Regulatory
8330 Century Park Court, CP32F
San Diego, CA 92123-1548

January 26, 2018

ADVICE LETTER 3177-E/2645-G

(San Diego Gas & Electric Company - U902 M)

PUBLIC UTILITIES COMMISSION OF THE STATE OF CALIFORNIA

SUBJECT: EMERGENCY RESIDENTIAL AND NON-RESIDENTIAL CUSTOMER PROTECTIONS FOR DECEMBER WILDFIRE VICTIMS

San Diego Gas & Electric Company's ("SDG&E") hereby submits for approval by the California Public Utilities Commission ("Commission" or "CPUC") its Wildfire Consumer Protections Plan ("CPP") pursuant to Ordering Paragraph ("OP") 1 of Resolution M-4835 approved by the CPUC on January 11, 2018. As ordered in Resolution M-4835, SDG&E's CPP includes: 1) emergency residential and non-residential customer protections for December wildfire victims; and 2) revisions to its tariff schedules, applicable throughout its service territory, as shown on Attachments A and B. Pursuant to OP 7 and 8 of Resolution M-4835, SDG&E is requesting expedited advice letter treatment pursuant to the Commission's General Order ("GO") 96-B, and a shortened protest and reply period of five days.

PURPOSE

This filing provides emergency residential and non-residential customer protections for December wildfire victims, as ordered by Resolution M-4835. Second, this filing also establishes within SDG&E's Electric Preliminary Statement Section III, and Gas Preliminary Statement Section V Regulatory Accounts – Memorandum Accounts, the Gas and Electric Wildfires Customer Protections Memorandum Accounts (WCPMA).

BACKGROUND

On January 11, 2018, the Commission adopted Resolution M-4835 ("Resolution"). The Resolution was issued in response to Governor Edmund G. Brown, Jr.'s proclamation of a state of emergency due to the December 2017 wildfires on December 7,¹ followed by a presidential declaration of emergency by President Donald Trump on December 8.² The Resolution notes that the December 2017 wildfires impacted a great number of California customers in the

¹ Governor Brown's Proclamations of a State of Emergency, available at: <https://www.gov.ca.gov/news.php?id=20090>.

² Release Number HQ-17-188, available at: <https://www.fema.gov/news-release/2017/12/08/president-donald-jtrump-signs-emergency-declaration-california>

affected counties of Santa Barbara, Ventura, Los Angeles, and San Diego. The Resolution orders Southern California Edison (SCE), Southern California Gas Company (SoCalGas), and SDG&E to take all reasonable and necessary actions to implement the Emergency Consumer Protections adopted in the Resolution to support the victims of the December 2017 California wildfires by filing a Tier 2 Advice Letter within 15 days of the date of Resolution M-4835 (January 11, 2018). Second, the Resolution authorizes SCE, SoCalGas, and SDG&E to establish memorandum accounts to track incremental costs associated with complying with this resolution. The Emergency Consumer Protections apply to impacted residential and non-residential customers for up to one year from the date of Resolution M-4835, or January 11, 2019.³

Lilac Fire Impact Area and Eligibility

The Lilac Fire began on December 7, 2017, and either directly or indirectly impacted the communities of Bonsall and Fallbrook, including surrounding unincorporated areas, Camp Pendleton, Oceanside and Vista, all located in San Diego County. The San Diego County Office of Emergency Services (SDCOES) has provided estimates of damages to structures from the Lilac Fire, including approximately 115 commercial and residential structures destroyed and an additional 60 residential and commercial structures damaged. SDCOES estimates that there were another 108 minor (accessory) structures either damaged or destroyed.

Customers eligible for the wildfire residential and non-residential customer protections described below are those directly impacted by the fires and identified as such by SDG&E or who have self-reported as being impacted. Directly impacted customers would include those without gas and/or electric service or those needing to re-locate (either temporarily or permanently) due to fire damage. Due to limited information on the impact to SDG&E customers, SDG&E will extend the protections only to directly impacted customers.

Description of Adopted Consumer Protections

In the following sections, SDG&E describes each of the residential and non-residential customer protections identified by the Commission in Resolution M-4835. Unless otherwise noted, each of these customer protections apply to both residential and non-residential customers, and are effective until January 11, 2019, or as directed by the Commission.

1. Deposit Requirements

SDG&E will waive deposit requirements for customers who are seeking to reestablish service at either the same location or a new location.

2. Move-ins and Move-Outs

The Resolution directs SDG&E to initiate best efforts to expedite move-in and move-outs to support Californians returning to their homes and establishing service in new locations, and to monitor and track the time from when service requests are submitted to the utility to when services are provided to customers. If a customer advises SDG&E that they are relocating to another location due to the damage to their home, SDG&E will make every attempt to have service available to the customer on the requested day. Additionally, SDG&E will track the time from when the service is requested to the time it is completed.

³ Pursuant to Resolution M-4835, Ordering Paragraph 6.

3. *Billing*

In lieu of the Billing-related measures set forth in the Resolution, SDG&E will be providing additional Billing assistance as described below.

For residential customers, where the structure has been destroyed, SDG&E will waive closing bills that include charges from the previous regular read date up until the dates the fires occurred, along with charges from the prior month of billing.

For non-residential customers, where the structure has been destroyed, closing bill amounts from the previous regular read date up to the dates fires occurred will be waived. However, non-residential customers will be held responsible for charges billed for any months prior to the fires.

4. *Disconnection Charges*

SDG&E has identified the premises of customers impacted by the fires that are not capable of receiving utility services and has discontinued billing these premises. SDG&E does not currently charge a disconnect charge. However, customers impacted by the fires will not be charged a reconnection charge, nor will a deposit be required, until January 11, 2019.

5. *Payment Plans*

SDG&E's payment plan proposal is more favorable than that described in the Resolution. SDG&E is extending payment arrangements with a 0% down payment versus a no greater than 20% down payment proposed in the Resolution and will offer a repayment period of 12 months to all impacted customers.

6. *Customer Disconnections for Non-Payment*

For customers impacted by the fires, SDG&E will suspend disconnection for non-payment and associated fees, waive the deposit and late fee requirements for affected customers who pay their utility bills late, and not report late payments by customers, who are eligible for these protections, to credit reporting agencies or to other such services.

7. *Low Income Customer Emergency Protections*

In support of customer protections pursuant to the Resolution, SDG&E proposes the following actions apply to all low-income customers in the fire-impacted areas within SDG&E's service territory to align with the California Alternate Rate for Energy (CARE) and Energy Savings Assistance's (ESA) programs as follows:

- Freeze all standard and high-usage reviews for California Alternate Rates for Energy (CARE) program eligibility standards and high-usage post enrollment verification (PEV) requests for all customers in the impacted areas within SDG&E's service territory. The freeze will be in effect until January 11, 2019.
- Partner with the United Way, the administrator of its Neighbor-to-Neighbor program that provides emergency bill assistance, to increase the bill assistance cap amount for

impacted customers from \$200 to \$400. The additional funds will be made available for impacted customers until January 11, 2019, or until funds are depleted.

- Modify the Energy Savings Assistance (ESA) program income qualifications until January 11, 2019 by allowing impacted customers to self-certify if: 1) the customer states they lost documentation necessary for income verification because of the Lilac fire;⁴ or 2) if the customer states that individuals displaced by the wildfires reside in the household.
- During and immediately following the Lilac fire, SDG&E deployed outreach representatives to the field to support American Red Cross and County of San Diego assistance centers. These outreach representatives helped customers download the mobile outage map to stay up to date on estimated restoration times, promote and enroll them in programs like CARE and ESA and connect them to the vast array of services provided by 211 San Diego. SDG&E also worked with the local Community Based Organizations (CBOs) to help connect customers with emergency related information, outage information and program information. These CBOs also help to refer customers in need to 211 San Diego for further information and assistance. SDG&E will continue to work with the local CBOs to place emphasis on the additional measures available to low-income customers impacted by the Lilac fire.

8. *Medical Baseline*

In addition to protections for the low income customers, SDGE is proposing to freeze all recertification for medical baseline customers in the impacted areas within SDG&E's service territory. The freeze will be in effect until January 11, 2019.

Communications Plan

1. *Goal*

The goal of SDG&E's December Wildfire communications plan is to bring awareness and drive engagement in relation to protections offered to affected customers.

2. *Audience*

Residential and non-residential customers who were victims of the December wildfires, with a primary target of SDG&E customers who have been displaced from their homes.

3. *Messages*

- SDG&E is carrying out the Emergency Consumer Protections that were outlined in a governor's state of emergency declaration, and then by a presidential declaration of emergency.
- Protections to affected customers include waiving deposit requirements, expediting move-ins and move-outs, waiving billing charges, waiving disconnection charges,

⁴ If a household already qualifies for ESA through income level, participation in a current Commission-approved categorical enrollment program (such as LIHEAP, Food Stamps, WIC, etc.), prizm codes, or completion of CARE PEV, those qualifications will be used to identify the customer's income eligibility in the program.

offering payment arrangements, suspending customer disconnections for non-payment, and protections for customers participating in customer assistance programs.

- SDG&E is here to help. We are happy to explain the protections, as well as next steps for those affected by the December wildfires.

4. *Channels*

SDG&E will post explanations of the protections offered to affected customers on a special landing page on SDGE.com, with a contact telephone number for more details of eligibility and protections available. Promotion of this page will include a social media campaign on the company's most effective social channels, including Twitter, Facebook and Instagram. In addition, SDG&E will call every impacted customer. An Energy Service Specialist, or ESS, or the account executive will make these calls. The goal of these calls is to bring awareness of the protections. SDG&E will also send an email to December wildfire victims, for those customers who are identified with an email address.

Establishment of the Wildfire Consumer Protections Memorandum Account (WCPMA)

Pursuant to OP 4 of Resolution M-4835, SDG&E establishes the Gas and Electric WCPMAs, included as Attachments A and B. The WCPMA will record all incremental costs incurred by SDG&E associated with providing the emergency residential and non-residential customer protections ordered by Resolution M-4835. Pursuant to Resolution M-4835, SDG&E is requesting the WCPMA to be approved and made effective December 7, 2017, the date of the Lilac Fire, and to be effective until January 11, 2019.

EFFECTIVE DATE

In accordance with OP 7 of Resolution M-4835, SDG&E requests expedited treatment of this Tier 2 advice letter pursuant to GO 96-B to be effective upon Commission approval.

PROTEST

Anyone may protest this Advice Letter to the Commission. The protest must state the grounds upon which it is based, including such items as financial and service impact, and should be submitted expeditiously. Pursuant to GO 96-B Section 1.3 and OP 8 of Resolution M-4835, SDG&E requests expedited treatment and a shortened protest period. Accordingly, the protest must be made in writing and must be received no later than January 31, 2018, which is 5 days of the date this Advice Letter was filed with the Commission.. There is no restriction on who may file a protest. The address for mailing or delivering a protest to the Commission is:

CPUC Energy Division
Attention: Tariff Unit
505 Van Ness Avenue
San Francisco, CA 94102

Copies of the protest should also be sent via e-mail to the attention of the Energy Division at EDTariffUnit@cpuc.ca.gov. A copy of the protest should also be sent via e-mail to the address shown below on the same date it is mailed or delivered to the Commission.

Attn: Megan Caulson
Regulatory Tariff Manager
E-mail: mcaulson@semprautilities.com

NOTICE

A copy of this filing has been served on the utilities and interested parties shown on the attached list, including the interested parties in service list A.17-10-007, by providing them a copy hereof electronically. Address changes should be directed to SDG&E's Tariffs by email SDG&ETariffs@semprautilities.com.

CLAY FABER
Director – California & Federal Regulatory

CALIFORNIA PUBLIC UTILITIES COMMISSION

ADVICE LETTER FILING SUMMARY ENERGY UTILITY

MUST BE COMPLETED BY UTILITY (Attach additional pages as needed)

Company name/CPUC Utility No. **SAN DIEGO GAS & ELECTRIC (U 902)**

Utility type:

ELC GAS
 PLC HEAT WATER

Contact Person: Megan Caulson

Phone #: (858) 654-1748

E-mail: mcaulson@semprautilities.com

EXPLANATION OF UTILITY TYPE

ELC = Electric GAS = Gas
PLC = Pipeline HEAT = Heat WATER = Water

(Date Filed/ Received Stamp by CPUC)

Advice Letter (AL) #: 3177-E/2645-G

Subject of AL:) Emergency Residential and Non-Residential Customer Protections for December Wildfire Victims

Keywords (choose from CPUC listing): Compliance, Memorandum Accounts

AL filing type: Monthly Quarterly Annual One-Time Other

If AL filed in compliance with a Commission order, indicate relevant Decision/Resolution #:

Resolution M-4835

Does AL replace a withdrawn or rejected AL? If so, identify the prior AL

Summarize differences between the AL and the prior withdrawn or rejected AL¹: N/A

Does AL request confidential treatment? If so, provide explanation:

Resolution Required? Yes No

Tier Designation: 1 2 3

Requested effective date: Upon CPUC Approval

No. of tariff sheets: 8

Estimated system annual revenue effect (%): N/A

Estimated system average rate effect (%): N/A

When rates are affected by AL, include attachment in AL showing average rate effects on customer classes (residential, small commercial, large C/I, agricultural, lighting).

Tariff schedules affected: Gas & Electric Listing of Memorandum Accounts, Gas & Electric Table of Contents

Service affected and changes proposed¹: N/A

Pending advice letters that revise the same tariff sheets: N/A

Protests and all other correspondence regarding this AL are due no later than 20 days after the date of this filing, unless otherwise authorized by the Commission, and shall be sent to:

**CPUC, Energy Division
Attention: Tariff Unit
505 Van Ness Ave.,
San Francisco, CA 94102
EDTariffUnit@cpuc.ca.gov**

**San Diego Gas & Electric
Attention: Megan Caulson
8330 Century Park Ct, Room 32F
San Diego, CA 92123
mcaulson@semprautilities.com**

¹ Discuss in AL if more space is needed.

General Order No. 96-B
ADVICE LETTER FILING MAILING LIST

cc: (w/enclosures)

Public Utilities Commission

ORA

R. Pocta

Energy Division

M. Ghadessi

M. Salinas

Tariff Unit

CA. Energy Commission

F. DeLeon

R. Tavares

Alcantar & Kahl LLP

K. Cameron

American Energy Institute

C. King

APS Energy Services

J. Schenk

BP Energy Company

J. Zaiontz

Barkovich & Yap, Inc.

B. Barkovich

Bartle Wells Associates

R. Schmidt

Braun & Blaising, P.C.

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California Energy Markets

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C. Sweet

California Farm Bureau Federation

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California Wind Energy

N. Rader

Children's Hospital & Health Center

T. Jacoby

City of Poway

R. Willcox

City of San Diego

J. Cervantes

G. Lonergan

M. Valerio

Commerce Energy Group

V. Gan

CP Kelco

A. Friedl

Davis Wright Tremaine, LLP

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H. Nanjo

M. Clark

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D. Liddell

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Duke Energy North America

M. Gillette

Dynegy, Inc.

J. Paul

Ellison Schneider & Harris LLP

E. Janssen

Energy Policy Initiatives Center (USD)

S. Anders

Energy Price Solutions

A. Scott

Energy Strategies, Inc.

K. Campbell

M. Scanlan

Goodin, MacBride, Squeri, Ritchie & Day

B. Cragg

J. Heather Patrick

J. Squeri

Goodrich Aerostructures Group

M. Harrington

Hanna and Morton LLP

N. Pedersen

Itsa-North America

L. Belew

J.B.S. Energy

J. Nahigian

Luce, Forward, Hamilton & Scripps LLP

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D. Huard

R. Keen

Matthew V. Brady & Associates

M. Brady

Modesto Irrigation District

C. Mayer

Morrison & Foerster LLP

P. Hanschen

MRW & Associates

D. Richardson

Pacific Gas & Electric Co.

J. Clark

M. Huffman

S. Lawrie

E. Lucha

Pacific Utility Audit, Inc.

E. Kelly

San Diego Regional Energy Office

S. Freedman

J. Porter

School Project for Utility Rate Reduction

M. Rochman

Shute, Mihaly & Weinberger LLP

O. Armi

Solar Turbines

F. Chiang

Southern California Edison Co.

M. Alexander

K. Cini

K. Gansecki

H. Romero

TransCanada

R. Hunter

D. White

TURN

M. Florio

M. Hawiger

UCAN

D. Kelly

U.S. Dept. of the Navy

K. Davoodi

N. Furuta

L. DeLacruz

Utility Specialists, Southwest, Inc.

D. Koser

Western Manufactured Housing

Communities Association

S. Dey

White & Case LLP

L. Cottle

Interested Parties

A.17-10-007

ATTACHMENT A
ADVICE LETTER 3177-E

Cal. P.U.C. Sheet No.	Title of Sheet	Canceling Cal. P.U.C. Sheet No.
Revised 30090-E	PRELIMINARY STATEMENT, III. MEMORANDUM ACCOUNTS, DESCRIPTION/LISTING OF ACCOUNTS, Sheet 3	Revised 29638-E
Original 30091-E	PRELIMINARY STATEMENT, III. MEMORANDUM ACCOUNTS, WILDFIRE CONSUMER PROTECTIONS MEMORANDUM ACCOUNT (WCPMA), Sheet 1	
Revised 30092-E	TABLE OF CONTENTS, Sheet 1	Revised 30081-E
Revised 30093-E	TABLE OF CONTENTS, Sheet 2	Revised 29476-E



San Diego Gas & Electric Company
San Diego, California

Revised Cal. P.U.C. Sheet No. 30090-E

Canceling Revised Cal. P.U.C. Sheet No. 29638-E

PRELIMINARY STATEMENT

Sheet 3

III. MEMORANDUM ACCOUNTS
DESCRIPTION/LISTING OF ACCOUNTS

Listing of Accounts (Continued)

Customer Information Systems Memorandum Account (CISMA)
Integration Capacity and Locational Net Benefit Analysis Memorandum Account (ICLNBA)
Wildfire Consumer Protections Memorandum Account (WCPMA)

N

3H6

Advice Ltr. No. 3177-E

Decision No. M-4835

Issued by
Dan Skopec
Vice President
Regulatory Affairs

Submitted Jan 26, 2018

Effective Dec 7, 2017

Resolution No. _____



PRELIMINARY STATEMENT

Sheet 1

III. MEMORANDUM ACCOUNTS

WILDFIRE CONSUMER PROTECTIONS MEMORANDUM ACCOUNT (WCPMA)

1. Purpose

The WCPMA is an interest-bearing memorandum account that is recorded on the Utility's financial statements. Pursuant to Resolution M-4835, the purpose of the WCPMA is to record the incremental costs and waived charges incurred by SDG&E associated with providing emergency customer protections ordered therein. Resolution M-4835 directs SDG&E to take all reasonable and necessary actions to implement the residential and non-residential emergency customer protections to support the victims of the December 2017 Lilac Fire. The WCPMA is effective December 7, 2017, the date of the Lilac Fire, and will be effective until January 11, 2019.

2. Applicability

The WCPMA shall apply to all customers except those specifically excluded by the Commission.

3. Rates

The WCPMA shall be applied to rates as described in Section 5 below.

4. Accounting Procedures

SDG&E shall maintain the WCPMA by recording entries at the end of each month as follows, net of FF&U, where applicable:

- a. A debit entry equal to the actual operation and maintenance (O&M) costs and capital-related costs (i.e., depreciation, taxes and return) associated with WCP compliance;
- b. A debit entry equal to the waived charges (e.g. closing bills);
- c. An entry to reflect any transfer to or from other regulatory accounts as authorized by the Commission; and
- d. An entry equal to the interest on the average balance in the account at the beginning of the month and the balance after the entries above at a rate equal to 1/12 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 publication.

5. Disposition

The disposition of this account balance will be addressed in SDG&E's next General Rate Case proceeding or other applicable proceeding. Upon approval, SDG&E will transfer the WCPMA balance to an applicable balancing account, as may be directed by the Commission, for amortization in rates. Once transferred, the WCPMA shall be eliminated.

(Continued)

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Advice Ltr. No. 3177-E

Decision No. M-4835

Issued by
Dan Skopec
Vice President
Regulatory Affairs

Date Filed Jan 26, 2018

Effective Dec 7, 2017

Resolution No. _____

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N
N
N
N



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Sheet 1

The following sheets contain all the effective rates and rules affecting rates, service and information relating thereto, in effect on the date indicated herein.

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Advice Ltr. No. 3177-E

Decision No. M-4835

Issued by
Dan Skopec
Vice President
Regulatory Affairs

Date Filed Jan 26, 2018
Effective Dec 7, 2017
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Advice Ltr. No. 3177-E

Decision No. M-4835

Issued by
Dan Skopec
Vice President
Regulatory Affairs

Date Filed Jan 26, 2018
Effective Dec 7, 2017
Resolution No. _____

ATTACHMENT B
ADVICE LETTER 2645-G

Cal. P.U.C. Sheet No.	Title of Sheet	Canceling Cal. P.U.C. Sheet No.
Revised 22996-G	PRELIMINARY STATEMENT, V. MEMORANDUM ACCOUNTS, DESCRIPTION/LISTING OF ACCOUNTS, Sheet 2	Revised 22639-G
Original 22997-G	PRELIMINARY STATEMENT, V. MEMORANDUM ACCOUNTS, WILDFIRE CONSUMER PROTECTIONS MEMORANDUM ACCOUNT (WCPMA), Sheet 1	
Revised 22998-G	TABLE OF CONTENTS, Sheet 1	Revised 22990-G
Revised 22999-G	TABLE OF CONTENTS, Sheet 2	Revised 22843-G



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)
- Energy Efficiency 2009-2011 Memorandum Account (EEMA)
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- Wildfire Expense Memorandum Account (WEMA)
- California Solar Initiative Thermal Program Memorandum Account (CSITPMA)
- 2012 – 2014 Energy Savings Assistance Programs Memorandum Account (ESAPMA)
- Energy Data Request Memorandum Account (EDRMA)
- Residential Disconnect Memorandum Account (RDMA)
- Greenhouse Gas Administrative Costs Memorandum Account (GHGACMA)
- Assembly Bill 802 Memorandum Account (AB802MA)
- Officer Compensation Memorandum Account (OCMA)
- Tax Memorandum Account (TMA)
- Avoided Cost Calculator Update Memorandum Account (ACCUMA)
- Customer Information System Memorandum Account (CISMA)
- Wildfire Consumer Protections Memorandum Account (WCPMA)

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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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PRELIMINARY STATEMENT

Sheet 1

V. MEMORANDUM ACCOUNTS

WILDFIRE CONSUMER PROTECTIONS MEMORANDUM ACCOUNT (WCPMA)

1. Purpose

The WCPMA is an interest-bearing memorandum account that is recorded on the Utility's financial statements. Pursuant to Resolution M-4835, the purpose of the WCPMA is to record the incremental costs and waived charges incurred by SDG&E associated with providing emergency customer protections ordered therein. Resolution M-4835 directs SDG&E to take all reasonable and necessary actions to implement the residential and non-residential emergency customer protections to support the victims of the December 2017 Lilac Fire. The WCPMA is effective December 7, 2017, the date of the Lilac Fire, and will be effective until January 11, 2019.

2. Applicability

The WCPMA shall apply to all customers except those specifically excluded by the Commission.

3. Rates

The WCPMA shall be applied to rates as described in Section 5 below.

4. Accounting Procedures

SDG&E shall maintain the WCPMA by recording entries at the end of each month as follows, net of FF&U, where applicable:

- a. A debit entry equal to the actual operation and maintenance (O&M) costs and capital-related costs (i.e., depreciation, taxes and return) associated with WCP compliance;
- b. A debit entry equal to the waived charges (e.g. closing bills);
- c. An entry to reflect any transfer to or from other regulatory accounts as authorized by the Commission; and
- d. An entry equal to the interest on the average balance in the account at the beginning of the month and the balance after the entries above at a rate equal to 1/12 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 publication.

5. Disposition

The disposition of this account balance will be addressed in SDG&E's next General Rate Case proceeding or other applicable proceeding. Upon approval, SDG&E will transfer the WCPMA balance to an applicable balancing account, as may be directed by the Commission, for amortization in rates. Once transferred, the WCPMA shall be eliminated.

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