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APPENDIX C

SUMMARY OF RESULTS OF OPERATIONS - TEST YEAR 2015

APPENDIX C

Pacific Gas and Electric Company
2015 Gas Transmission and Storage Rate Case (2015 GT&S)

Summary of Results of Operations - Test Year 2015

TABLE INDEX

	Table
Results of Operations Summary of Adopted over Authorized Gas Accord V	1
Results of Operations Summary at Proposed (PG&E Brief) and Adopted	2
Income Taxes at Proposed and Adopted	3
Ratebase at Proposed and Adopted	4
Results of Operations at Adopted by Unbundled Cost Category (UCC)	5
Income Taxes Adopted by UCC	6
Rate Base Adopted by UCC	7
Results of Operations at Adopted by UCC - Implementing Ex-parte Penalty Adjustment	8

APPENDIX C: Table 1
Pacific Gas and Electric Company
2015 Gas Transmission and Storage Rate Case (2015 GT&S) - Position Summary
Results of Operations Summary of Adopted over Authorized Gas Accord V
Results of Operations - Test Year 2015
(Thousands of Dollars)

Line No.	Description	2014 Authorized [1]	PG&E Application Testimony Exhibit (PG&E-2) 2015 Proposed [2]	Difference from Authorized	Adopted 2015	Difference from Authorized	Line No.
		(a)	(b)	(c)=(b)-(a)	(d)	(e)=(d)-(a)	
	REVENUE:						
1	Revenue Collected in Rates	731,125	1,286,329	555,203	1,108,422	377,296	1
2	Plus Other Operating Revenue	2,698	2,871	173	2,871	173	2
3	Total Operating Revenue	733,823	1,289,200	555,377	1,111,293	377,470	3
	OPERATING EXPENSES:						
4	Energy Costs	-	-	-	-	-	4
5	Production	3,618	1,919	(1,699)	1,908	(1,711)	5
6	Storage	19,108	18,867	(242)	18,618	(490)	6
7	Transmission	169,766	582,904	413,137	511,228	341,461	7
8	Distribution	336	346	10	346	10	8
9	Customer Accounts	2,528	3,483	954	3,483	954	9
10	Uncollectibles	2,238	4,709	2,471	4,110	1,872	10
11	Customer Services	7,784	5,955	(1,829)	5,955	(1,829)	11
12	Administrative and General	41,273	70,243	28,970	66,612	25,339	12
13	Franchise Requirements	7,012	12,137	5,125	10,433	3,421	13
14	Amortization	-	-	-	-	-	14
15	Wage Change Impacts	-	-	-	-	-	15
16	Other Price Change Impacts	-	-	-	-	-	16
17	Other Adjustments	10,611	-	(10,611)	(777)	(11,388)	17
18	Subtotal Expenses:	264,276	700,563	436,287	621,915	357,639	18
	TAXES:						
19	Superfund	-	-	-	-	-	19
20	Property	31,161	37,577	6,416	32,437	1,276	20
21	Payroll	5,327	12,333	7,006	11,456	6,129	21
22	Business	49	67	19	67	19	22
23	Other	212	162	(50)	162	(50)	23
24	State Corporation Franchise	9,789	4,477	(5,313)	3,103	(6,686)	24
25	Federal Income	74,433	96,141	21,708	77,061	2,628	25
26	Total Taxes	120,971	150,756	29,785	124,286	3,315	26
27	Depreciation	132,129	151,345	19,216	128,756	(3,373)	27
28	Fossil Decommissioning	-	-	-	-	-	28
29	Nuclear Decommissioning	-	-	-	-	-	29
30	Total Operating Expenses	517,376	1,002,664	485,288	874,957	357,581	30
31	Net for Return	216,490	286,536	70,047	236,336	19,847	31
	Adjustments to Revenue Requirement for Rate Design:						
32	Carrying Cost of Working Gas & Load Balancing Gas	3,584	566	(3,018)	566	(3,018)	32
33	Greenhouse Gas (GHG) Costs	4,268		(4,268)		(4,268)	33
34	Fractional first year Adder project not in rates	(1,462)		1,462		1,462	34
35	Adder projects not operative by EOY 2013	(22,136)		22,136		22,136	35
36	Subtotal Rate Design Adjustments:	(15,746)	566	16,311	566	16,311	36
37	Adjusted Revenue Requirement for Rate Design	715,380	1,286,895	571,515	1,108,987	393,608	37
37	Ex-parte penalty (5/12 of Difference in Column E)			-	(164,003)		37
38	Final adjusted Revenue Requirement for Rate Design	715,380	1,286,895	571,515	944,984	229,605	38
38	**Percentage Change From Authorized**			**79.9%**		**32.1%**	38

(1) Gas Accord V Decision 11-04-031 + PSEP Decision 12-12-030
(2) 2015 Gas Transmission & Storage Request + PSEP Update 13-10-017

APPENDIX C: Table 2

Pacific Gas and Electric Company
2015 Gas Transmission and Storage Rate Case (2015 GT&S)
Results of Operations Summary at Proposed (PG&E Brief) and Adopted - Test Year 2015
Total Gas Transmission Base Revenue Requirement Request - incl. PSEP Recorded
(Thousands of Dollars)

Line No.	Description	PG&E Brief (1)	Adopted	Difference	Line No.
		(A)	(B)	(C) = (B) - (A)	
	REVENUE:				
1	Retail Revenue Collected in Rates	1,262,815	1,108,422	(154,394)	1
2	Plus Other Operating Revenue	2,871	2,871	0	2
3	Total Operating Revenue	1,265,687	1,111,293	(154,394)	3
	OPERATING EXPENSES:				
4	Energy Costs	0	0	0	4
5	Production / Procurement	1,919	1,908	(12)	5
6	Storage	18,640	18,618	(21)	6
7	Transmission	582,705	511,228	(71,477)	7
8	Distribution	346	346	0	8
9	Customer Accounts	3,483	3,483	0	9
10	Uncollectibles	4,681	4,110	(571)	10
11	Customer Services	5,955	5,955	0	11
12	Administrative and General	66,612	66,612	0	12
13	Franchise Requirements	11,883	10,433	(1,450)	13
14	Amortization	0	0	0	14
15	Wage Change Impacts	0	0	0	15
16	Other Price Change Impacts	0	0	0	16
17	Other Adjustments	997	(777)	(1,775)	17
18	Subtotal Expenses:	697,220	621,915	(75,305)	18
	TAXES:				
19	Superfund	0	0	0	19
20	Property	37,672	32,437	(5,235)	20
21	Payroll	12,155	11,456	(699)	21
22	Business	67	67	0	22
23	Other	162	162	0	23
24	State Corporation Franchise	2,924	3,103	179	24
25	Federal Income	93,481	77,061	(16,420)	25
26	Total Taxes	146,461	124,286	(22,175)	26
27	Depreciation	143,665	128,756	(14,909)	27
28	Fossil Decommissioning	0	0	0	28
29	Nuclear Decommissioning	0	0	0	29
30	Total Operating Expenses	987,346	874,957	(112,389)	30
31	Net for Return	278,341	236,336	(42,004)	31
32	Rate Base	3,454,172	2,932,923	(521,249)	32
	RATE OF RETURN:				
33	On Rate Base	**8.06%**	**8.06%**		33
34	On Equity	**10.40%**	**10.40%**		34

(1) *PG&E Opening Brief* model at page 1-17. Further details shown in RO workpapers, Exhibit ALJ-1.

APPENDIX C: Table 3

Pacific Gas and Electric Company
2015 Gas Transmission and Storage Rate Case (2015 GT&S)
Income Taxes at Proposed and Adopted - Test Year 2015
Total Gas Transmission Base Revenue Requirement Request - incl. PSEP Recorded
(Thousands of Dollars)

Line No.	Description	PG&E Brief (1)	Adopted	Difference	Line No.
		(A)	(B)	(C) = (B) - (A)	
1	Revenues	1,265,687	1,111,293	(154,394)	1
2	O&M Expenses	697,220	621,915	(75,305)	2
3	Nuclear Decommissioning Expense	0	0	0	3
4	Superfund Tax	0	0	0	4
5	Taxes Other Than Income	50,056	44,122	(5,934)	5
6	Subtotal	518,411	445,256	(73,155)	6
	DEDUCTIONS FROM TAXABLE INCOME:				
7	Interest Charges	89,615	76,092	(13,523)	7
8	Fiscal/Calendar Adjustment	1,753	196	(1,557)	8
9	Operating Expense Adjustments	(5,245)	(5,245)	0	9
10	Capitalized Interest Adjustment	0	0	0	10
11	Removal Costs	39,309	36,103	(3,206)	11
12	Vacation Accrual Reduction	(768)	(768)	0	12
13	Capitalized Other	8,725	8,725	0	13
14	Subtotal Deductions	133,389	115,103	(18,286)	14
	CCFT TAXES:				
15	State Operating Expense Adjustment	1,144	1,138	(7)	15
16	State Tax Depreciation - Declining Balance	0	0	0	16
17	State Tax Depreciation - Fixed Assets	289,454	237,501	(51,953)	17
18	State Tax Depreciation - Other	0	0	0	18
19	Capitalized Other	401	398	(2)	19
20	Repair Allowance	43,948	39,027	(4,921)	20
21	Subtotal Deductions	468,336	393,167	(75,169)	21
22	Taxable Income for CCFT	50,075	52,089	2,014	22
23	CCFT	4,427	4,605	178	23
24	State Tax Adjustment	0	0	0	24
25	Current CCFT	4,427	4,605	178	25
26	Deferred Taxes - Reg Asset	0	0	0	26
27	Deferred Taxes - Interest	101	101	(1)	27
28	Deferred Taxes - Vacation	(68)	(68)	0	28
29	Deferred Taxes - Other	0	0	0	29
30	Deferred Taxes - Fixed Assets	(1,536)	(1,534)	1	30
31	Total CCFT	2,924	3,103	179	31
	FEDERAL TAXES:				
32	CCFT - Prior Year	(31,832)	(24,078)	7,754	32
33	Federal Operating Expense Adjustment	397	393	(3)	33
34	Fed. Tax Depreciation - Declining Balance	0	0	0	34
35	Federal Tax Depreciation - SLRL	0	0	0	35
36	Federal Tax Depreciation - Fixed Assets	278,229	239,137	(39,092)	36
37	Federal Tax Depreciation - Other	0	0	0	37
38	Capitalized Other	401	398	(2)	38
39	Repair Allowance	43,948	39,027	(4,921)	39
40	Preferred Dividend Credit	49	49	(0)	40
41	Subtotal Deductions	424,581	370,029	(54,552)	41
42	Taxable Income for FIT	93,830	75,227	(18,603)	42
43	Federal Income Tax	32,841	26,330	(6,511)	43
44	Deferred Taxes - Reg Asset	0	0	0	44
45	Tax Effect of MTD & Prod Tax Credits	0	0	0	45
46	Deferred Taxes - Interest	139	138	(1)	46
47	Deferred Taxes - Vacation	(269)	(269)	0	47
48	Deferred Taxes - Other	0	0	0	48
49	Deferred Taxes - Fixed Assets	60,771	50,863	(9,908)	49
50	Total Federal Income Tax	93,481	77,061	(16,420)	50

(1) *PG&E Opening Brief* model at page 1-17. Further details shown in RO workpapers, Exhibit ALJ-1.

APPENDIX C: Table 4

Pacific Gas and Electric Company
2015 Gas Transmission and Storage Rate Case (2015 GT&S)
Ratebase at Proposed and Adopted - Test Year 2015
Total Gas Transmission Base Revenue Requirement Request - incl. PSEP Recorded
(Thousands of Dollars)

Line No.	Description	PG&E Brief (1)	Adopted	Difference	Line No.
		(A)	(B)	(C) = (B) - (A)	
	WEIGHTED AVERAGE PLANT:				
1	Plant Beginning Of Year (BOY)	5,609,415	5,002,013	(607,402)	1
2	Net Additions	200,102	182,818	(17,284)	2
3	Total Weighted Average Plant	5,809,517	5,184,831	(624,686)	3
	WORKING CAPITAL:				
4	Material and Supplies - Fuel	0	0	0	4
5	Material and Supplies - Other	29,846	29,846	0	5
6	Working Cash	42,713	38,158	(4,555)	6
7	Total Working Capital	72,559	68,004	(4,555)	7
	ADJUSTMENTS FOR TAX REFORM ACT:				
8	Deferred Capitalized Interest	4,664	4,653	(11)	8
9	Deferred Vacation	11,535	11,533	(2)	9
10	Deferred CIAC Tax Effects	218	218	0	10
11	Total Adjustments	16,417	16,404	(13)	11
12	CUSTOMER ADVANCES	18,770	18,770	0	12
	DEFERRED TAXES				
13	Accumulated Regulatory Assets	0	0	0	13
14	Accumulated Fixed Assets	537,226	398,335	(138,891)	14
15	Accumulated Other	0	0	0	15
16	Deferred ITC	5,843	5,818	(25)	16
17	Deferred Tax - Other	0	0	0	17
18	Total Deferred Taxes	543,070	404,154	(138,916)	18
19	DEPRECIATION RESERVE	1,882,481	1,913,392	30,910	19
20	TOTAL Ratebase	3,454,172	2,932,923	(521,249)	20

(1) *PG&E Opening Brief* model at page 1-17. Further details shown in RO workpapers, Exhibit ALJ-1.

APPENDIX C: Table 5
Pacific Gas and Electric Company
2015 Gas Transmission and Storage Rate Case (2015 GT&S)
Results of Operations at Adopted by Unbundled Cost Category (UCC) - Test Year 2015
Total Gas Transmission Base Revenue Requirement Request - incl. PSEP Recorded
(Thousands of Dollars)

Line No.	Description	GT - Gathering (501)	GS - Storage Services - McDonald Island (511)	GS - Storage Services - Los Medanos/Pleasant Creek (512)	GS - Storage Services - Gill Ranch (513)	GT - Local Transmission (520)	GT - Transmission: Northern Path – Line 401 (521)	GT - Transmission: Northern Path – Line 400 (522)	GT - Transmission: Northern Path – Line 2 (523)	GT - Transmission: Southern Path – Line 300 North Milpitas to Panoche (524)	GT - Transmission: Southern Path – Line 300 South Topock to Panoche (525)	GT - Transmission: Bay Area Loop (526)	GT - Customer Access Charge (CAC) (540)	GT&S + PSEP Total Year 2015	Line No.
	REVENUE:														
1	Base Revenue Requirement	9,230	67,116	27,287	11,391	707,291	68,272	35,860	8,469	33,213	101,293	36,252	2,747	1,108,422	1
2	Plus Other Operating Revenue	0	0	0	0	763	777	0	0	0	1,332	0	0	2,871	2
3	Total Operating Revenue	9,230	67,116	27,287	11,391	708,053	69,049	35,860	8,469	33,213	102,625	36,252	2,747	1,111,293	3
	OPERATING EXPENSES:														
4	Energy Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Gathering	110	111	52	25	1,238	21	58	4	29	231	28	0	1,908	5
6	Storage	137	9,522	3,683	314	3,984	66	186	12	95	528	92	0	18,618	6
7	Transmission	2,854	11,612	7,034	1,845	356,210	10,809	18,414	4,698	23,334	58,675	15,742	0	511,228	7
8	Distribution	0	0	0	0	0	0	0	0	0	0	0	346	346	8
9	Customer Accounts	57	149	70	0	1,651	28	77	5	39	219	38	1,151	3,483	9
10	Uncollectibles	34	247	101	42	2,567	255	133	31	122	376	128	10	4,047	10
11	Customer Services	145	379	178	0	4,217	70	197	13	100	559	97	0	5,955	11
12	Administrative and General	1,629	4,242	1,990	0	47,176	785	2,196	145	1,117	6,248	1,085	0	66,612	12
13	Franchise Requirements	87	630	256	107	6,668	648	337	80	312	965	343	26	10,458	13
14	Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Wage Change Impacts	0	0	0	0	0	0	0	0	0	0	0	0	0	15
16	Other Price Change Impacts	0	0	0	0	0	0	0	0	0	0	0	0	0	16
17	Other Adjustments	0	19	0	0	(989)	0	2	0	10	60	120	0	(777)	17
18	Subtotal Expenses:	5,053	26,912	13,364	2,333	422,721	12,682	21,598	4,989	25,158	67,861	17,673	1,533	621,877	18
	TAXES:														
19	Superfund	0	0	0	0	0	0	0	0	0	0	0	0	0	19
20	Property	358	2,579	856	532	17,351	3,929	1,249	323	506	3,258	1,438	60	32,437	20
21	Payroll	92	301	239	37	6,644	214	472	147	843	1,721	694	52	11,456	21
22	Business	2	4	2	0	48	1	2	0	1	6	1	0	67	22
23	Other	4	10	5	0	114	2	5	0	3	15	3	0	162	23
24	State Corporation Franchise	(9)	1,080	305	347	503	2,217	(80)	2	(253)	(990)	(70)	54	3,106	24
25	Federal Income	358	6,603	2,314	1,770	52,506	8,743	1,338	384	188	379	2,542	(50)	77,074	25
26	Total Taxes	804	10,577	3,720	2,685	77,166	15,106	2,986	857	1,288	4,389	4,609	116	124,303	26
27	Depreciation	1,711	10,910	3,652	1,777	64,398	18,299	5,236	1,100	2,648	14,243	3,829	954	128,756	27
28	Fossil Decommissioning	0	0	0	0	0	0	0	0	0	0	0	0	0	28
29	Nuclear Decommissioning	0	0	0	0	0	0	0	0	0	0	0	0	0	29
30	Total Operating Expenses	7,569	48,399	20,736	6,794	564,285	46,087	29,820	6,946	29,094	86,492	26,111	2,603	874,936	30
31	Net for Return	1,662	18,717	6,551	4,597	143,768	22,962	6,040	1,523	4,119	16,133	10,141	144	236,358	31
32	Rate Base	20,620	232,266	81,296	57,046	1,783,966	284,949	74,954	18,902	51,112	200,189	125,833	1,791	2,932,923	32
	RATE OF RETURN:														
33	On Rate Base	**8.06%**	**8.06%**	**8.06%**	**8.06%**	**8.06%**	**8.06%**	**8.06%**	**8.06%**	**8.06%**	**8.06%**	**8.06%**	**8.06%**	**8.06%**	33
34	On Equity	**10.40%**	**10.40%**	**10.40%**	**10.40%**	**10.40%**	**10.40%**	**10.40%**	**10.40%**	**10.40%**	**10.40%**	**10.40%**	**10.40%**	**10.40%**	34

APPENDIX C: Table 6
Pacific Gas and Electric Company
2015 Gas Transmission and Storage Rate Case (2015 GT&S)
Income Taxes Adopted by UCC - Test Year 2015
Total Gas Transmission Base Revenue Requirement Request - incl. PSEP Recorded
(Thousands of Dollars)

Line No.	Description	GT - Gathering (501)	GS - Storage Services - McDonald Island (511)	GS - Storage Services - Los Medanos/Pleasant Creek (512)	GS - Storage Services - Gill Ranch (513)	GT - Local Transmission (520)	GT - Transmission: Northern Path – Line 401 (521)	GT - Transmission: Northern Path – Line 400 (522)	GT - Transmission: Northern Path – Line 2 (523)	GT - Transmission: Southern Path – Line 300 North Milpitas to Panoche (524)	GT - Transmission: Southern Path – Line 300 South Topock to Panoche (525)	GT - Transmission: Bay Area Loop (526)	GT - Customer Access Charge (CAC) (540)	GT&S + PSEP Total Year 2015	Line No.
1	Revenues	9,230	67,116	27,287	11,391	708,053	69,049	35,860	8,469	33,213	102,625	36,252	2,747	1,111,293	1
2	O&M Expenses	5,053	26,912	13,364	2,333	422,721	12,682	21,598	4,989	25,158	67,861	17,673	1,533	621,877	2
3	Nuclear Decommissioning Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Superfund Tax	0	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Taxes Other Than Income	456	2,894	1,101	568	24,157	4,146	1,729	471	1,353	5,000	2,136	112	44,122	5
6	Subtotal	3,721	37,310	12,822	8,490	261,175	52,221	12,533	3,010	6,702	29,764	16,443	1,102	445,294	6
	DEDUCTIONS FROM TAXABLE INCOME:														
7	Interest Charges	535	6,026	2,109	1,480	46,283	7,393	1,945	490	1,326	5,194	3,265	46	76,092	7
8	Fiscal/Calendar Adjustment	3	(15)	(8)	(6)	358	(87)	(19)	(3)	(5)	(33)	16	(5)	196	8
9	Operating Expense Adjustments	(98)	(272)	(125)	(4)	(2,839)	(1,262)	(131)	(9)	(67)	(374)	(65)	0	(5,245)	9
10	Capitalized Interest Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0	10
11	Removal Costs	273	1,417	1,151	0	24,706	93	1,515	230	1,676	4,035	1,008	0	36,103	11
12	Vacation Accrual Reduction	(0)	(12)	(4)	(2)	(9)	(739)	(0)	(0)	(0)	(2)	(0)	0	(768)	12
13	Capitalized Other	213	556	261	0	6,179	103	288	19	146	818	142	0	8,725	13
14	Subtotal Deductions	926	7,701	3,384	1,468	74,679	5,500	3,597	728	3,076	9,638	4,366	42	115,103	14
	CCFT TAXES:														
15	State Operating Expense Adjustment	23	302	96	62	697	(481)	99	26	45	227	41	1	1,138	15
16	State Tax Depreciation - Declining Balance	0	0	0	0	0	0	0	0	0	0	0	0	0	16
17	State Tax Depreciation - Fixed Assets	2,705	17,171	5,870	3,099	150,531	5,971	8,758	1,925	4,537	25,359	11,124	452	237,501	17
18	State Tax Depreciation - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Capitalized Overhead	8	1	1	0	243	0	34	8	15	75	14	0	398	19
20	Repair Allowance	141	55	26	0	28,611	10	957	317	1,888	5,434	1,587	0	39,027	20
21	Subtotal Deductions	3,802	25,231	9,378	4,630	254,760	11,000	13,445	3,003	9,561	40,732	17,132	494	393,167	21
22	Taxable Income for CCFT	(81)	12,079	3,445	3,860	6,415	41,221	(912)	7	(2,860)	(10,968)	(689)	608	52,127	22
23	CCFT	(7)	1,068	305	341	567	3,644	(81)	1	(253)	(970)	(61)	54	4,608	23
24	State Tax Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Current CCFT	(7)	1,068	305	341	567	3,644	(81)	1	(253)	(970)	(61)	54	4,608	25
26	Deferred Taxes - Reg Asset	0	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Deferred Taxes - Interest	2	27	9	6	62	(43)	9	2	4	20	4	0	101	27
28	Deferred Taxes - Vacation	(0)	(1)	(0)	(0)	(1)	(65)	(0)	(0)	(0)	(0)	(0)	0	(68)	28
29	Deferred Taxes - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	29
30	Deferred Taxes - Fixed Assets	(4)	(13)	(7)	0	(125)	(1,319)	(8)	(0)	(4)	(40)	(13)	0	(1,534)	30
31	Total CCFT	(9)	1,080	305	347	503	2,217	(80)	2	(253)	(990)	(70)	54	3,106	31
	FEDERAL TAXES:														
32	CCFT - Prior Year	201	1,173	211	239	(34,034)	4,096	283	45	24	3,095	337	252	(24,078)	32
33	Federal Operating Expense Adjustment	12	234	74	49	353	(560)	52	15	24	121	22	0	393	33
34	Fed. Tax Depreciation - Declining Balance	0	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Federal Tax Depreciation - SLRL	0	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Federal Tax Depreciation - Fixed Assets	1,861	12,704	5,034	1,727	158,464	8,244	6,389	1,569	5,914	24,902	12,011	318	239,137	36
37	Federal Tax Depreciation - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	37
38	Capitalized Overhead	8	1	1	0	243	0	34	8	15	75	14	0	398	38
39	Repair Allowance	141	55	26	0	28,611	10	957	317	1,888	5,434	1,587	0	39,027	39
40	Preferred Dividend Credit	1	1	0	0	29	0	4	1	2	9	2	0	49	40
41	Subtotal Deductions	3,149	21,869	8,730	3,483	228,344	17,290	11,315	2,682	10,943	43,274	18,339	612	370,029	41
42	Taxable Income for FIT	573	15,441	4,092	5,007	32,831	34,932	1,218	328	(4,241)	(13,509)	(1,895)	490	75,265	42
43	Federal Income Tax	200	5,404	1,432	1,752	11,491	12,226	426	115	(1,484)	(4,728)	(663)	172	26,343	43
44	Deferred Taxes - Reg Asset	0	0	0	0	0	0	0	0	0	0	0	0	0	44
45	Tax Effect of MTD & Prod Tax Credits	0	0	0	0	0	0	0	0	0	0	0	0	0	45
46	Deferred Taxes - Interest	4	82	26	17	124	(196)	18	5	8	42	8	0	138	46
47	Deferred Taxes - Vacation	(0)	(4)	(1)	(1)	(3)	(259)	(0)	(0)	(0)	(1)	(0)	0	(269)	47
48	Deferred Taxes - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	48
49	Deferred Taxes - Fixed Assets	153	1,120	857	1	40,895	(3,028)	893	264	1,664	5,066	3,198	(222)	50,863	49
50	Total Federal Income Tax	358	6,603	2,314	1,770	52,506	8,743	1,338	384	188	379	2,542	(50)	77,074	50

APPENDIX C: Table 7
Pacific Gas and Electric Company
2015 Gas Transmission and Storage Rate Case (2015 GT&S)
Rate Base Adopted by UCC - Test Year 2015
Total Gas Transmission Base Revenue Requirement Request - incl. PSEP Recorded
(Thousands of Dollars)

Line No.	Description	GT - Gathering (501)	GS - Storage Services - McDonald Island (511)	GS - Storage Services - Los Medanos/Pleasant Creek (512)	GS - Storage Services - Gill Ranch (513)	GT - Local Transmission (520)	GT - Transmission: Northern Path – Line 401 (521)	GT - Transmission: Northern Path – Line 400 (522)	GT - Transmission: Northern Path – Line 2 (523)	GT - Transmission: Southern Path – Line 300 North Milpitas to Panoche (524)	GT - Transmission: Southern Path – Line 300 South Topock to Panoche (525)	GT - Transmission: Bay Area Loop (526)	GT - Customer Access Charge (CAC) (540)	GT&S + PSEP Total Year 2015	Line No.
	WEIGHTED AVERAGE PLANT:														
1	Plant Beginning of Year	56,036	441,124	144,361	76,080	2,431,730	770,090	212,813	51,275	102,102	529,199	170,211	16,992	5,002,013	1
2	Net Additions	1,370	5,536	4,051	0	115,288	16,589	4,684	1,135	5,399	22,376	6,390	0	182,818	2
3	Total Weighted Average Plant	57,405	446,661	148,411	76,080	2,547,019	786,678	217,498	52,410	107,502	551,575	176,601	16,992	5,184,831	3
	WORKING CAPITAL:														
4	Material and Supplies - Fuel	0	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Material and Supplies - Other	0	574	269	0	28,554	449	0	0	0	0	0	0	29,846	5
6	Working Cash	538	2,150	946	64	25,979	733	1,375	220	956	4,445	682	71	38,158	6
7	Total Working Capital	538	2,723	1,215	64	54,533	1,182	1,375	220	956	4,445	682	71	68,004	7
	ADJUSTMENTS FOR TAX REFORM ACT:														
8	Deferred Capitalized Interest	19	(33)	(10)	(6)	568	3,741	88	21	39	191	36	0	4,653	8
9	Deferred Vacation	4	173	57	33	130	11,098	6	0	3	25	3	0	11,533	9
10	Deferred CIAC Tax Effects	0	0	0	0	0	0	0	0	0	0	0	218	218	10
11	Total Adjustments	23	140	46	27	697	14,839	94	21	42	216	39	218	16,404	11
12	CUSTOMER ADVANCES	0	0	0	0	18,770	0	0	0	0	0	0	0	18,770	12
	DEFERRED TAXES														
13	Accumulated Regulatory Assets	0	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Accumulated Fixed Assets	6,112	33,838	9,943	8,292	159,928	94,398	22,224	5,202	4,430	42,105	11,455	409	398,335	14
15	Accumulated Other	0	0	0	0	0	0	0	0	0	0	0	0	0	15
16	Deferred ITC	97	656	219	126	2,993	10	381	84	171	889	157	35	5,818	16
17	Deferred Tax - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Total Deferred Taxes	6,210	34,494	10,162	8,417	162,920	94,408	22,605	5,287	4,600	42,995	11,612	444	404,154	18
19	DEPRECIATION RESERVE	31,138	182,764	58,215	10,708	636,593	423,342	121,407	28,462	52,788	313,052	39,877	15,046	1,913,392	19
20	TOTAL RATE BASE	20,620	232,266	81,296	57,046	1,783,966	284,949	74,954	18,902	51,112	200,189	125,833	1,791	2,932,923	20

APPENDIX C: Table 8
Pacific Gas and Electric Company
2015 Gas Transmission and Storage Rate Case (2015 GT&S)
Results of Operations at Adopted by UCC - Implementing Ex-parte Penalty Adjustment - Test Year 2015
Total Gas Transmission Base Revenue Requirement Request - incl. PSEP Recorded
(Thousands of Dollars)

Line No.	Description	GT - Gathering (501)	GS - Storage Services - McDonald Island (511)	GS - Storage Services - Los Medanos/Pleasant Creek (512)	GS - Storage Services - Gill Ranch (513)	GT - Local Transmission (520)	GT - Transmission: Northern Path – Line 401 (521)	GT - Transmission: Northern Path – Line 400 (522)	GT - Transmission: Northern Path – Line 2 (523)	GT - Transmission: Southern Path – Line 300 North Milpitas to Panoche (524)	GT - Transmission: Southern Path – Line 300 South Topock to Panoche (525)	GT - Transmission: Bay Area Loop (526)	GT - Customer Access Charge (CAC) (540)	Gas Transmission Total Year 2015	Line No.
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	
	REVENUE:														
1	Base Revenue Requirement	7,864	57,186	23,250	9,706	602,639	58,171	30,554	7,216	28,299	86,305	30,888	2,340	944,418 (a)	1
2	Plus Other Operating Revenue	0	0	0	0	763	777	0	0	0	1,332	0	0	2,871	2
3	Total Operating Revenue	7,864	57,186	23,250	9,706	603,402	58,948	30,554	7,216	28,299	87,637	30,888	2,340	947,289	3
	OPERATING EXPENSES:														
4	Energy Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Gathering	110	111	52	25	1,238	21	58	4	29	231	28	0	1,908	5
6	Storage	137	9,522	3,683	314	3,984	66	186	12	95	528	92	0	18,618	6
7	Transmission	2,854	11,612	7,034	1,845	356,210	10,809	18,414	4,698	23,334	58,675	15,742	0	511,228	7
8	Distribution	0	0	0	0	0	0	0	0	0	0	0	346	346	8
9	Customer Accounts	57	149	70	0	1,651	28	77	5	39	219	38	1,151	3,483	9
10	Uncollectibles	29	211	86	36	2,180	218	113	27	104	321	108	9	3,441	10
11	Customer Services	145	379	178	0	4,217	70	197	13	100	559	97	0	5,955	11
12	Administrative and General	1,629	4,242	1,990	0	47,176	785	2,196	145	1,117	6,248	1,085	0	66,612	12
13	Franchise Requirements	74	537	218	91	5,685	553	287	68	266	824	292	22	8,918	13
14	Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Wage Change Impacts	0	0	0	0	0	0	0	0	0	0	0	0	0	15
16	Other Price Change Impacts	0	0	0	0	0	0	0	0	0	0	0	0	0	16
17	Other Adjustments	(1,340)	(9,727)	(3,962)	(1,654)	(103,696)	(9,914)	(5,206)	(1,230)	(4,813)	(14,648)	(5,144)	(399)	(161,734)	17
18	Subtotal Expenses:	3,695	17,036	9,349	657	318,644	2,636	16,321	3,742	20,271	52,955	12,338	1,129	458,774	18
	TAXES:														
19	Superfund	0	0	0	0	0	0	0	0	0	0	0	0	0	19
20	Property	358	2,579	856	532	17,351	3,929	1,249	323	506	3,258	1,438	60	32,437	20
21	Payroll	92	301	239	37	6,644	214	472	147	843	1,721	694	52	11,456	21
22	Business	2	4	2	0	48	1	2	0	1	6	1	0	67	22
23	Other	4	10	5	0	114	2	5	0	3	15	3	0	162	23
24	State Corporation Franchise	(10)	1,076	304	346	463	2,214	(82)	2	(255)	(996)	(72)	54	3,043	24
25	Federal Income	356	6,588	2,308	1,767	52,347	8,728	1,330	382	181	356	2,534	(50)	76,825	25
26	Total Taxes	801	10,559	3,712	2,681	76,967	15,087	2,976	855	1,279	4,360	4,598	115	123,991	26
27	Depreciation	1,711	10,910	3,652	1,777	64,398	18,299	5,236	1,100	2,648	14,243	3,829	954	128,756	27
28	Fossil Decommissioning	0	0	0	0	0	0	0	0	0	0	0	0	0	28
29	Nuclear Decommissioning	0	0	0	0	0	0	0	0	0	0	0	0	0	29
30	Total Operating Expenses	6,208	38,504	16,713	5,115	460,009	36,022	24,533	5,697	24,197	71,558	20,766	2,198	711,521	30
31	Net for Return	1,657	18,681	6,537	4,591	143,392	22,926	6,021	1,519	4,101	16,079	10,122	143	235,769	31
32	Rate Base	20,559	231,824	81,116	56,971	1,779,301	284,499	74,717	18,847	50,893	199,521	125,594	1,773	2,925,613	32
	RATE OF RETURN:														
33	On Rate Base	**8.06%**	**8.06%**	**8.06%**	**8.06%**	**8.06%**	**8.06%**	**8.06%**	**8.06%**	**8.06%**	**8.06%**	**8.06%**	**8.06%**	**8.06%**	33
34	On Equity	**10.40%**	**10.40%**	**10.40%**	**10.40%**	**10.40%**	**10.40%**	**10.40%**	**10.40%**	**10.40%**	**10.40%**	**10.40%**	**10.40%**	**10.40%**	34

(a) Excludes Carrying Cost of Working Gas & Load Balancing Gas as shown on Appendix C: Table 1, Ln. 32.

(End of Appendix C)

APPENDIX D

SUMMARY OF ADOPTED COSTS - TEST YEAR 2015

APPENDIX D

Pacific Gas and Electric Company
2015 Gas Transmission and Storage Rate Case (2015 GT&S)

Summary of Adopted Costs - Test Year 2015

TABLE INDEX

Subject	Table
Expenses Adopted by Program	1
Capital Expenditures Adopted by Program	2
Expenses Adopted by Major Work Category	3
Capital Expenditures Adopted by Major Work Category	4

APPENDIX D: Table 1
Pacific Gas and Electric Company
2015 Gas Transmission and Storage Rate Case (2015 GT&S)
Expenses Adopted by Program - Test Year 2015
(Thousands of Nominal Dollars)

Line	Exhibit (PG&E-1 & 2) Chapter	Chapter Name	Programs	Related MWC	2015 Forecast Exhibit PG&E-1	Stipulation and GRC Adj.	2015 Forecast PG&E Brief [1]	Adopted Adj.	2015 Adopted Forecast
1	4A	Transmission Pipe Integrity and Emergency Response Programs	ILI	HP, II, JT, KE, KF, 34	31,521		31,521	-	31,521
2			Direct Assessment (ECDA, ICDA and SCCDA)	HP, II	46,522		46,522	(23,022)	23,500
3			Hydrostatic Testing	HP, II, JT, KE, KF, 34	181,792		181,792	(33,402)	148,390
4			Earthquake Fault Crossings	JT	4,494		4,494	(1,904)	2,590
5			Geo-Hazard Threat Identification	HP, JT, 34	211		211	-	211
6			Programs to Enhance Integrity Management	HP, II, JT, KE, KF	7,315		7,315	-	7,315
7			Public Awareness	HP, KE	4,344		4,344	(786)	3,558
8			Inoperable and Hard to Operate Valves	KE, JT	242		242	-	242
9					276,443		276,443	(59,115)	217,328
10	4B	Transmission Pipe Engineering Programs	Class Location Program	HP, JT, KF, JO	6,411		6,411	(2,425)	3,985
11			Water and Levee Crossing	JT	1,372		1,372	-	1,372
12			Shallow Pipe Program	JT	3,073		3,073	-	3,073
13			Gas Gathering Program	JT	-		-	-	-
14			Work Required by Others Program	JT	739		739	-	739
15					11,593		11,593	(2,425)	9,168
16	5	Asset Family - Storage	WELL - GRN Surveys	JT	-		-	-	-
17			WELL - Noise/Temperature Surveys (PG&E/ORA Joint 3)	JT	342		342	-	342
18			WELL - Casing Inspection Surveys (PG&E/ORA Joint 3)	JT	295		295	-	295
19			WELL - Other	JT	-		-	-	-
20					638		638	-	638
21	6	Asset Family - Facilities	Routine Spend C&P	JT	8,440		8,440	-	8,440
22			Critical Documents	34, KF, JT	11,573		11,573	-	11,573
23			Physical Security	JT	1,055		1,055	-	1,055
24			Gill Ranch Operating and Maintenance Costs	JT, CX	2,306		2,306	-	2,306
25			Hydrostatic Testing C&P	JT	455		455	-	455
26			Engineering Critical Assessment Phase 2	JT, 34	8,682		8,682	-	8,682
27			Routine Spend M&C	34, JT, KE, KF	8,390		8,390	-	8,390
28			Data Acquisition and Metric Development	JT	1,583		1,583	-	1,583
29			Gas Quality Practices Assessment	JT	2,110		2,110	-	2,110
30			Hydrostatic Testing M&C	JT, 34	5,471		5,471	-	5,471
31			Engineering Critical Assessment Phase 1	JT, KF, 34	15,634		15,634	-	15,634
32			Becker Upgrade	JT	-		-	-	-
33					65,699		65,699	-	65,699
34	7	Corrosion Control	Cathodic Protection Rectifier	JO	450		450	-	450
35			Cathodic Protection Monitoring	JO	1,820		1,820	-	1,820
36			Cathodic Protection Resurvey	JO	177		177	-	177
37			Cathodic Protection Troubleshooting	JO	177		177	-	177
38			CP Corrective Maintenance	JO	1,340		1,340	-	1,340
39			CP Systems - Replace	HP	-		-	-	-
40			Coupon Test Stations	HP	-		-	-	-
41			Corrosion Investigations	HP, 34	5,455		5,455	-	5,455
42			Close Interval Survey	HP	8,759		8,759	-	8,759
43			AC Interference	HP, 34	528		528	-	528
44			DC Interference	HP, 34	2,552		2,552	-	2,552
45			Casings	HP, 34	48,504		48,504	(8,912)	39,592
46			Internal Corrosion	HP	8,784		8,784	-	8,784
47			Atmospheric Corrosion Inspection and Remediation	JO, JT, HP, 34	20,437		20,437	-	20,437
48			(Reference Information on Other Historical Work)	KF	-		-	-	-
49					98,982		98,982	(8,912)	90,070
50	8	Gas Transmission System Operations and Maintenance	Locate and Mark	DF	8,986		8,986	-	8,986
51			Pipeline Maintenance	JO, KE, KF	30,182		30,182	-	30,182
52			Station Maintenance	JP	27,310		27,310	-	27,310
53			Expense Projects	JT, KF	36,960		36,960	-	36,960
54			StanPac	34	652		652	-	652
55					104,090		104,090	-	104,090
56	9	Program Management Office	Program Management Office (PG&E/ORA Joint 3)	JT, KE, KF	6,330		6,330	-	6,330
57					6,330		6,330	-	6,330
58	10	Gas System Operations	Gas System Operations	CM	17,935		17,935	-	17,935
59			Marketing/Sales Strategy	CX	7,490		7,490	-	7,490
60			Compressor Fuel and Power (PG&E/ORA Joint 3)	CM	19,124	(883)	18,241	-	18,241
61			Greenhouse Gas Compliance Instruments (PG&E/ORA Joint 3)	JT	3,191	(103)	3,088	(3,088)	-
62					47,740	(986)	46,754	(3,088)	43,666
63	11	Information Technology	Gas Transmission Information Technology Expense (PG&E/ORA Joint 4)	JT, JV, KE, KF	16,342	(1,682)	14,660	-	14,660
64					16,342	(1,682)	14,660	-	14,660
65	12	Other GT&S Support Plans	Support (2014 GRC Decision Revised Building Allocation)	AB	4,642	838	5,480	-	5,480
66			Environmental Operations	AK	11,078		11,078	-	11,078
67			Read & Investigate Meters	AR	593		593	-	593
68			Habitat and Species Protection	AY	211		211	-	211
69			Hazardous Waste Disposal & Transportation	CR	211		211	-	211
70			Manage Various Customer Care Processes	EZ	866		866	-	866
71			Research and Development	GZ	2,216		2,216	-	2,216
72			Change/Maintain Used Gas Meters	HY	438		438	-	438
73			(Reference Information on Other Historical Work)	KF			-		-
74					20,254	838	21,091	-	21,091
75				Grand Total	648,110	(1,830)	646,280	(73,541)	572,739

Note (1) - *PG&E Opening Brief* model at page 1-17. Further details shown in RO workpapers, Exhibit ALJ-1.

APPENDIX D: Table 2
Pacific Gas and Electric Company
2015 Gas Transmission and Storage Rate Case (2015 GT&S)
Capital Expenditures Adopted by Program - Test Year 2015
(Thousands of Nominal Dollars)

Line	Exhibit (PG&E-1 & 2) Chapter	Chapter Name	Programs	Related MWC	2015 Forecast Exhibit PG&E-1	Stipulation and GRC Adj.	2015 Forecast PG&E Brief (1)	Adopted Adj.	2015 Adopted Forecast
1	4A	Transmission Pipe Integrity and Emergency Response Programs	ILI	44, 75, 98, 2H	74,259	-	74,259	(15,023)	59,236
2			Hydrostatic Testing	73, 75, 2H, 2J	24,316	-	24,316	-	24,316
3			Earthquake Fault Crossings	44, 75	5,442	-	5,442	(321)	5,121
4			Vintage Pipe Replacement	44, 75, 84, 2H, 2J	193,824	-	193,824	(29,289)	164,535
5			Geo-hazard Threat Identification	44, 75	8,007	-	8,007	(538)	7,469
6			Valve Automation	44, 75, 2H	52,502	-	52,502	-	52,502
7			Inoperable and Hard to Operate Valves	44, 75, 84, 98	7,067	-	7,067	-	7,067
8					365,416	-	365,416	(45,171)	320,245
9	4B	Transmission Pipe Engineering Programs	Class Location Program	44, 75, 84, 2J	17,056	-	17,056	-	17,056
10			Water and Levee Crossing Program	44, 75, 83, 84, 2H	13,360	-	13,360	-	13,360
11			Shallow Pipe Program	44, 75, 83	21,571	-	21,571	(4,344)	17,228
12			Gas Gathering Program	84	1,627	-	1,627	-	1,627
13			Work Required by Others Program	75, 83	24,610	-	24,610	(7,310)	17,300
14					78,224	-	78,224	(11,654)	66,570
15	5	Asset Family - Storage	WELL- Storage Well Work (PG&E/ORA Joint 3)	76, 89	9,781	-	9,781	-	9,781
16			WELL - Well Overflow Protection (PG&E/ORA Joint 3)	76	2,675	-	2,675	-	2,675
17					12,456	-	12,456	-	12,456
18	6	Asset Family - Facilities	Burney K-2 Compressor Replacement	76	26,750	-	26,750	-	26,750
19			Los Medanos K-1 Compressor Replacement	76	-	-	-	-	-
20			Compressor Unit Control Replacements	76	1,617	-	1,617	-	1,617
21			Upgrade Station Controls	76	-	-	-	-	-
22			Emergency Shutdown System Upgrades	76	2,675	-	2,675	-	2,675
23			Rebuild Santa Rosa Compressor Station Electrical Substation	76	3,745	-	3,745	-	3,745
24			Upgrade Pleasant Creek Processing Equipment	76	2,140	-	2,140	-	2,140
25			GT Electrical Upgrades - Hinkley and Topock Compressor Stations	76	-	-	-	-	-
26			GT Electrical Upgrades - Compressor Stations (excludes Hinkley, Topock)	76	-	-	-	-	-
27			Physical Security	76	2,706	-	2,706	-	2,706
28			Hinkley Compressor Unit Retrofit Project	76	-	-	-	-	-
29			Install Active Fire Suppression Systems	76	535	-	535	-	535
30			Routine Capital Spending - C&P	12, 44, 76, 84	32,867	-	32,867	-	32,867
31			Perform Simple Station Rebuilds	75, 76	19,660	-	19,660	-	19,660
32			Perform Complex Station Rebuilds	75, 76	8,186	-	8,186	-	8,186
33			Perform Transmission Terminal Upgrades	75, 76	2,140	-	2,140	-	2,140
34			Gas Transmission SCADA Visibility	76	5,671	-	5,671	-	5,671
35			Replace Obsolete Bristol Controllers	44, 75, 76	1,473	-	1,473	-	1,473
36			Replace Obsolete Limitorque Valve Actuators	44, 75, 76	1,311	-	1,311	-	1,311
37			Electric Upgrades Program	44, 76	1,064	-	1,064	-	1,064
38			Becker System Upgrades	76	3,437	-	3,437	-	3,437
39			Biomethane Interconnects	76	4,815	-	4,815	(4,815)	-
40			Routine Capital Spending - M&C	12, 44, 73, 75, 76, 84, 2J	20,505	-	20,505	-	20,505
41			Bethany Unit Replacement	76	-	-	-	-	-
42			Gill Ranch	76	-	-	-	-	-
43			McDonald Island Processing Equipment Replacement	76	-	-	-	-	-
44			Prior Compression Replacement	12, 76	-	-	-	-	-
45			Topock Install Suction Separation	76	-	-	-	-	-
46			Hinkley Install Suction Separation	76	-	-	-	-	-
47					141,296	-	141,296	(4,815)	136,481
48	7	Corrosion Control	CP Systems - Replace	75	3,253	-	3,253	-	3,253
49			CP Systems - New	75	8,186	-	8,186	-	8,186
50			Coupon Test Stations	75	5,136	-	5,136	(3,960)	1,176
51			AC Interference Mitigation	75	10,350	-	10,350	-	10,350
52			DC Interference Mitigation	44, 75	802	-	802	-	802
53			Casings	44,75	21,039	-	21,039	(4,048)	16,991
54			Internal Corrosion	75, 84	535	-	535	-	535
55			(Reference Information on Other Historical Work)	75	-	-	-	-	-
56					49,300	-	49,300	(8,008)	41,292
57	9	Program Management Office	Program Management Office (PG&E/ORA Joint 3)	75, 2H	6,420	-	6,420	-	6,420
58					6,420	-	6,420	-	6,420
59	10	Gas System Operations	New Business	26	8,560	-	8,560	-	8,560
60			Meter Sets - Power Plant	26	1,618	-	1,618	-	1,618
61			Capacity	26, 73, 75, 2J	66,993	-	66,993	-	66,993
62					77,171	-	77,171	-	77,171
63	11	Information Technology	Gas Transmission IT Projects (PG&E/ORA Joint 4)	75, 2H, 2F, 2J	24,473	(1,958)	22,515	-	22,515
64					24,473	(1,958)	22,515	-	22,515
65	12	Other GT&S Support Plans	Tools and Equipment (PG&E/ORA Joint 3)	05, 2H, 04	10,700	(1,709)	8,991	-	8,991
66			Manage Buildings (2014 GRC Decision Revised Building Allocation)	75, 78, 2H	13,537	4,956	18,493	-	18,493
67					24,237	3,247	27,484	-	27,484
68				Grand Total	778,993	1,289	780,282	(69,647)	710,635

Note (1) - *PG&E Opening Brief* model at page 1-17. Further details shown in RO workpapers, Exhibit ALJ-1.

APPENDIX D: Table 3
Pacific Gas and Electric Company
2015 Gas Transmission and Storage Rate Case (2015 GT&S)
Expenses Adopted by Major Work Category - Test Year 2015
(Thousands of Nominal Dollars)

Line	Exhibit (PG&E-1 & 2) Chapter	Chapter Name	MWC	MWC Description	2015 Forecast Exhibit PG&E-1	Stipulation and GRC Adj.	2015 Forecast PG&E Brief (1)	Adopted Adj.	2015 Adopted Forecast
1	4A	Transmission Pipe Integrity and Emergency Response Programs	34	StanPac Expense	15		15		15
2			HP	GT Integrity Management	89,899		89,899	(23,808)	66,091
3			II	GT Integrity Management			-		-
4			JT	GT Reliability & General Maintenance	186,529		186,529	(35,306)	151,223
5			KE	GT PL Safety Enhance Plan-Exp			-		-
6			KF	GT&D Impl Regulatory Change			-		-
7					276,443		276,443	(59,115)	217,328
8	4B	Transmission Pipe Engineering Programs	HP	GT Integrity Management	4,851		4,851	(2,425)	2,425
9			JO	GT Branch Pipeline Maintenance	399		399		399
10			JT	GT Reliability & General Maintenance	6,343		6,343		6,343
11			KE	GT PL Safety Enhance Plan-Exp			-		-
12			KF	GT&D Impl Regulatory Change			-		-
13					11,593		11,593	(2,425)	9,168
14	5	Asset Family - Storage	JT	GT Reliability & General Maintenance (PG&E/ORA Joint 3)	638		638		638
15					638		638	-	638
16	6	Asset Family - Facilities	CX	Gas Marketing, Sales&Strategy			-		-
17			34	StanPac Expense	1,237		1,237		1,237
18			JT	GT Reliability & General Maintenance	64,461		64,461		64,461
19			KE	GT PL Safety Enhance Plan-Exp			-		-
20			KF	GT&D Impl Regulatory Change			-		-
21					65,699		65,699	-	65,699
22	7	Corrosion Control	34	StanPac Expense	848		848		848
23			HP	GT Integrity Management	74,150		74,150	(8,912)	65,238
24			II	GT Integrity Management			-		-
25			JO	GT Branch Pipeline Maintenance	23,984		23,984		23,984
26			JT	GT Reliability & General Maintenance			-		-
27			KF	GT&D Impl Regulatory Change			-		-
28					98,982		98,982	(8,912)	90,070
29	8	Gas Transmission System Operations and Maintenance	DF	Mark & Locate - G&E	8,986		8,986		8,986
30			34	StanPac Expense	652		652		652
31			JO	GT Branch Pipeline Maintenance	30,182		30,182		30,182
32			JP	GT Station Maintenance	27,310		27,310		27,310
33			JT	GT Reliability & General Maintenance	36,960		36,960		36,960
34			KE	GT PL Safety Enhance Plan-Exp			-		-
35			KF	GT&D Impl Regulatory Change			-		-
36					104,090		104,090	-	104,090
37	9	Program Management Office	JT	GT Reliability & General Maintenance (PG&E/ORA Joint 3)	6,330		6,330		6,330
38			KE	GT PL Safety Enhance Plan-Exp			-		-
39			KF	GT&D Impl Regulatory Change			-		-
40					6,330		6,330	-	6,330
41	10	Gas System Operations	CM	Oper Gas Transmission Fac (PG&E/ORA Joint 3)	37,059	(883)	36,176		36,176
42			CX	Gas Marketing, Sales&Strategy	7,490		7,490		7,490
43			JT	GT Reliability & General Maintenance (PG&E/ORA Joint 3)	3,191	(103)	3,088	(3,088)	-
44				Total	47,740	(986)	46,754	(3,088)	43,666
45	11	Information Technology	JT	GT Reliability & General Maintenance			-		-
46			JV	Maintain IT Apps & Infra (PG&E/ORA Joint 4)	16,342	(1,682)	14,660		14,660
47			KE	GT PL Safety Enhance Plan-Exp			-		-
48			KF	GT&D Impl Regulatory Change			-		-
49					16,342	(1,682)	14,660	-	14,660
50	12	Other GT&S Support Plans	AB	Support (2014 GRC Decision Revised Building Allocation)	4,642	838	5,480		5,480
51			AK	Manage Environmental Oper	11,078		11,078		11,078
52			AR	Read & Investigate Meters	593		593		593
53			AY	Habitat and Species Protection	211		211		211
54			CR	Mnge Waste Disp & Transp	211		211		211
55			EZ	Manage Var Cust Care Processes	866		866		866
56			GZ	R&D Non-Balancing Account	2,216		2,216		2,216
57			HY	Change/Maint Used Gas Meters	438		438		438
58			KF	GT&D Impl Regulatory Change			-		-
59					20,254	838	21,091	-	21,091
60				Grand Total	648,110	(1,830)	646,280	(73,541)	572,739

Note (1) - *PG&E Opening Brief* model at page 1-17. Further details shown in RO workpapers, Exhibit ALJ-1.

APPENDIX D: Table 4
Pacific Gas and Electric Company
2015 Gas Transmission and Storage Rate Case (2015 GT&S)
Capital Expenditures Adopted by Major Work Category - Test Year 2015
(Thousands of Nominal Dollars)

Line	Exhibit (PG&E-1 & 2) Chapter	Chapter Name	MWC	MWC Description	2015 Forecast Exhibit PG&E-1	Stipulation and GRC Adj.	2015 Forecast PG&E Brief (1)	Adopted Adj.	2015 Adopted Forecast
1	4A	Transmission Pipe Integrity and Emergency Response Programs	44	Gas Capital:GasTrans-Sub	6,764		6,764	1,049	7,813
2			73	GT Pipeline Capacity	2,916		2,916		2,916
3			75	GT Pipeline Reliability	285,043		285,043	(31,197)	253,846
4			84	GT Gas Gathering System Manage	-		-		-
5			98	GT Integrity Management	70,694		70,694	(15,023)	55,671
6			2H	GT Implementation Plan Capital	-		-		-
7			2J	GT&D Impl Regulatory Change	-		-		-
8					365,416	-	365,416	(45,171)	320,245
9	4B	Transmission Pipe Engineering Programs	44	Gas Capital:GasTrans-Sub	1,556		1,556		1,556
10			45	Proceeds from the Sale of Prop	-		-		-
11			75	GT Pipeline Reliability	50,431		50,431	(4,344)	46,087
12			83	GT WRO	24,610		24,610	(7,310)	17,300
13			84	GT Gas Gathering System Manage	1,627		1,627		1,627
14			2H	GT Implementation Plan Capital	-		-		-
15			2J	GT&D Impl Regulatory Change	-		-		-
16					78,224	-	78,224	(11,654)	66,570
17	5	Asset Family - Storage	76	GT Station Reliability (PG&E/ORA Joint 3)	12,456		12,456		12,456
18			89	Other Balance Sheet	-		-		-
19					12,456	-	12,456	-	12,456
20	6	Asset Family - Facilities	12	Implement Environment Projects	-		-		-
21			44	Gas Capital:GasTrans-Sub	906		906		906
22			73	GT Pipeline Capacity	-		-		-
23			75	GT Pipeline Reliability	4,921		4,921		4,921
24			76	GT Station Reliability	135,469		135,469	(4,815)	130,654
25			84	GT Gas Gathering System Manage	-		-		-
26			2J	GT&D Impl Regulatory Change	-		-		-
27					141,296	-	141,296	(4,815)	136,481
28	7	Corrosion Control	44	Gas Capital:GasTrans-Sub	222		222	(31)	192
29			75	GT Pipeline Reliability	49,078		49,078	(7,977)	41,101
30			84	GT Gas Gathering System Manage	-		-		-
31					49,300	-	49,300	(8,008)	41,292
32	9	Program Management Office	75	GT Pipeline Reliability (PG&E/ORA Joint 3)	6,420		6,420		6,420
33			2H	GT Implementation Plan Capital	-		-		-
34					6,420	-	6,420	-	6,420
35	10	Gas System Operations	26	GT Customer Connects	10,178		10,178		10,178
36			73	GT Pipeline Capacity	66,993		66,993		66,993
37			75	GT Pipeline Reliability	-		-		-
38			2J	GT&D Impl Regulatory Change	-		-		-
39					77,171	-	77,171	-	77,171
40	11	Information Technology	75	GT Pipeline Reliability	-		-		-
41			2F	Build IT Apps & Infra (PG&E/ORA Joint 4)	24,473	(1,958)	22,515		22,515
42			2H	GT Implementation Plan Capital	-		-		-
43			2J	GT&D Impl Regulatory Change	-		-		-
44					24,473	(1,958)	22,515	-	22,515
45	12	Other GT&S Support Plans	04	Fleet / Auto Equip	-		-		-
46			05	Tools & Equipment (PG&E/ORA Joint 3)	10,700	(1,709)	8,991		8,991
47			75	GT Pipeline Reliability	-		-		-
48			78	Manage Buildings (2014 GRC Decision Revised Building Allocation)	13,537	4,956	18,493		18,493
49			2H	GT Implementation Plan Capital	-		-		-
50					24,237	3,247	27,484	-	27,484
51				Grand Total	778,993	1,289	780,282	(69,647)	710,635

Note (1) - *PG&E Opening Brief* model at page 1-17. Further details shown in RO workpapers, Exhibit ALJ-1.

(End of Appendix D)

APPENDIX E

SUMMARY OF RESULTS OF OPERATIONS - POST TEST-YEAR RATEMAKING (PTYR) (2016-2017)

APPENDIX E

Pacific Gas and Electric Company
2015 Gas Transmission and Storage Rate Case (2015 GT&S)

Summary of Results of Operations - Post Test-Year Ratemaking (PTYR) (2016-2017)

TABLE INDEX

Subject	Table
Adopted PTYR Results of Operations at Proposed Rates	1
Adopted PTYR Income Taxes at Proposed Rates	2
Adopted 2016 PTYR Results of Operations by UCC	3
Adopted 2017 PTYR Results of Operations by UCC	4
Adopted PTYR Specific Cost Stipulations (Joint 3)	5

APPENDIX E: Table 1

Pacific Gas and Electric Company

2015 Gas Transmission and Storage Rate Case (2015 GT&S)

Adopted PTYR Results of Operations at Proposed Rates (2015-2017)

Total Gas Transmission Base Revenue Requirement Request - incl. PSEP Recorded

(Thousands of Dollars)

Line No.	Description	Test Year 2015	Attrition Year 2016 Increase	Attrition Year 2016 Total	Attrition Year 2017 Increase	Attrition Year 2017 Total	Line No.
		(A)	(B)	(C)	(D)	(E)	
	REVENUE:						
1	Revenue Collected in Rates	1,108,422	74,309	1,182,731	126,239	1,308,970	1
2	Plus Other Operating Revenue	2,871	-	2,871	-	2,871	2
3	Total Operating Revenue	1,111,293	74,309	1,185,602	126,239	1,311,841	3
	OPERATING EXPENSES:						
4	Energy Costs	-	-	-	-	-	4
5	Production	1,908	49	1,957	49	2,006	5
6	Storage	18,618	466	19,085	526	19,611	6
7	Transmission	511,228	21,126	532,354	53,516	585,870	7
8	Distribution	346	9	355	9	364	8
9	Customer Accounts	3,483	102	3,585	94	3,680	9
10	Uncollectibles	4,047	284	4,332	476	4,808	10
11	Customer Services	5,955	175	6,130	161	6,291	11
12	Administrative and General	66,612	2,038	68,650	2,071	70,721	12
13	Franchise Requirements	10,458	718	11,176	1,203	12,379	13
14	Amortization	-	-	-	-	-	14
15	Wage Change Impacts	-	-	-	-	-	15
16	Other Price Change Impacts	-	-	-	-	-	16
17	Other Adjustments	(777)	(1,677)	(2,454)	(2,093)	(4,547)	17
18	Subtotal Expenses:	621,877	23,292	645,169	56,012	701,181	18
	TAXES:						
19	Superfund	-	-	-	-	-	19
20	Property	32,437	4,726	37,163	3,195	40,359	20
21	Payroll	11,456	340	11,796	307	12,103	21
22	Business	67	-	67	-	67	22
23	Other	162	-	162	-	162	23
24	State Corporation Franchise	3,106	1,485	4,591	3,146	7,737	24
25	Federal Income	77,074	(1,003)	76,072	15,460	91,531	25
26	Total Taxes	124,303	5,548	129,851	22,108	151,959	26
27	Depreciation	128,756	15,750	144,506	16,731	161,237	27
28	Fossil Decommissioning	-	-	-	-	-	28
29	Nuclear Decommissioning	-	-	-	-	-	29
30	Total Operating Expenses	874,936	44,591	919,527	94,851	1,014,378	30
31	Net for Return	236,358	29,718	266,075	31,388	297,464	31
32	Rate Base	2,932,923	368,786	3,301,710	389,514	3,691,224	32
	RATE OF RETURN:						
33	On Rate Base	**8.06%**	**8.06%**	**8.06%**	**8.06%**	**8.06%**	33
34	On Equity	**10.40%**	**10.40%**	**10.40%**	**10.40%**	**10.40%**	34

APPENDIX E: Table 2
Pacific Gas and Electric Company
2015 Gas Transmission and Storage Rate Case (2015 GT&S)
Adopted PTYR Income Taxes at Proposed Rates (2015-2017)
Total Gas Transmission Base Revenue Requirement Request - incl. PSEP Recorded
(Thousands of Dollars)

Line No.	Description	Test Year 2015	Attrition Year 2016 Increase	Attrition Year 2016 Total	Attrition Year 2017 Increase	Attrition Year 2017 Total	Line No.
		(A)	(B)	(C)	(D)	(E)	
1	Revenues	1,111,293	74,309	1,185,602	126,239	1,311,841	1
2	O&M Expenses	621,877	23,292	645,169	56,012	701,181	2
3	Nuclear Decommissioning Expense	-	-	-	-	-	3
4	Superfund Tax	-	-	-	-	-	4
5	Taxes Other Than Income	44,122	5,067	49,189	3,502	52,690	5
6	Subotal	445,294	45,950	491,244	66,725	557,969	6
	DEDUCTIONS FROM TAXABLE INCOME:						
7	Interest Charges	76,092	9,568	85,660	10,106	95,765	7
8	Fiscal/Calendar Adjustment	196	-	196	-	196	8
9	Operating Expense Adjustments	(5,245)	-	(5,245)	-	(5,245)	9
10	Capitalized Interest Adjustment	-	-	-	-	-	10
11	Removal Costs	36,103	-	36,103	-	36,103	11
12	Vacation Accrual Reduction	(768)	-	(768)	-	(768)	12
13	Capitalized Other	8,725	-	8,725	-	8,725	13
14	Subtotal Deductions	115,103	9,568	124,671	10,106	134,776	14
	CCFT TAXES:						
15	State Operating Expense Adjustment	1,138	-	1,138	-	1,138	15
16	State Tax Depreciation - Declining Balance	-	-	-	-	-	16
17	State Tax Depreciation - Fixed Assets	237,501	19,589	257,090	21,029	278,119	17
18	State Tax Depreciation - Other	-	-	-	-	-	18
19	Capitalized Overhead	398	-	398	-	398	19
20	Repair Allowance	39,027	-	39,027	-	39,027	20
21	Subtotal Deductions	393,167	29,157	422,324	31,134	453,458	21
22	Taxable Income for CCFT	52,127	16,793	68,920	35,591	104,511	22
23	CCFT	4,608	1,485	6,093	3,146	9,239	23
24	State Tax Adjustment	-	-	-	-	-	24
25	Current CCFT	4,608	1,485	6,093	3,146	9,239	25
26	Deferred Taxes - Reg Asset	-	-	-	-	-	26
27	Deferred Taxes - Interest	101	-	101	-	101	27
28	Deferred Taxes - Vacation	(68)	-	(68)	-	(68)	28
29	Deferred Taxes - Other	-	-	-	-	-	29
30	Deferred Taxes - Fixed Assets	(1,534)	-	(1,534)	-	(1,534)	30
31	Total CCFT	3,106	1,485	4,591	3,146	7,737	31
	FEDERAL TAXES:						
32	CCFT - Prior Year	(24,078)	28,686	4,608	1,485	6,093	32
33	Federal Operating Expense Adjustment	393	-	393	-	393	33
34	Fed. Tax Depreciation - Declining Balance	-	-	-	-	-	34
35	Federal Tax Depreciation - SLRL	-	-	-	-	-	35
36	Federal Tax Depreciation - Fixed Assets	239,137	17,746	256,882	19,237	276,120	36
37	Federal Tax Depreciation - Other	-	-	-	-	-	37
38	Capitalized Overhead	398	-	398	-	398	38
39	Repair Allowance	39,027	-	39,027	-	39,027	39
40	Preferred Dividend Credit	49	-	49	-	49	40
41	Subtotal Deductions	370,029	55,999	426,028	30,827	456,856	41
42	Taxable Income for FIT	75,265	(10,049)	65,216	35,898	101,114	42
43	Federal Income Tax	26,343	(3,517)	22,826	12,564	35,390	43
44	Deferred Taxes - Reg Asset	-	-	-	-	-	44
45	Tax Effect of MTD & Prod Tax Credits	-	-	-	-	-	45
46	Deferred Taxes - Interest	138	-	138	-	138	46
47	Deferred Taxes - Vacation	(269)	-	(269)	-	(269)	47
48	Deferred Taxes - Other	-	-	-	-	-	48
49	Deferred Taxes - Fixed Assets	50,863	2,515	53,377	2,895	56,273	49
50	Total Federal Income Tax	77,074	(1,003)	76,072	15,460	91,531	50

APPENDIX E: Table 3
Pacific Gas and Electric Company
2015 Gas Transmission and Storage Rate Case (2015 GT&S)
Adopted 2016 PTYR Results of Operations by UCC
Total Gas Transmission Base Revenue Requirement Request - incl. PSEP Recorded
(Thousands of Dollars)

Line No.	Description	GT - Gathering (501)	GS - Storage Services - McDonald Island (511)	GS - Storage Services - Los Medanos/Pleasant Creek (512)	GS - Storage Services - Gill Ranch (513)	GT - Local Transmission (520)	GT - Transmission: Northern Path – Line 401 (521)	GT - Transmission: Northern Path – Line 400 (522)	GT - Transmission: Northern Path – Line 2 (523)	GT - Transmission: Southern Path – Line 300 North Milpitas to Panoche (524)	GT - Transmission: Southern Path – Line 300 South Topock to Panoche (525)	GT - Transmission: Bay Area Loop (526)	GT - Customer Access Charge (CAC) (540)	Gas Transmission Total Year 2016	Line No.
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	
	REVENUE:														
1	Base Revenue Requirement	9,510	67,278	28,408	10,896	756,258	69,478	36,125	8,250	39,992	114,392	39,372	2,771	1,182,731	1
2	Plus Other Operating Revenue	0	0	0	0	763	777	0	0	0	1,332	0	0	2,871	2
3	Total Operating Revenue	9,510	67,278	28,408	10,896	757,021	70,255	36,125	8,250	39,992	115,724	39,372	2,771	1,185,602	3
	OPERATING EXPENSES:														
4	Energy Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Gathering	113	114	54	26	1,270	21	59	4	30	237	29	0	1,957	5
6	Storage	141	9,754	3,781	321	4,086	68	190	13	97	541	94	0	19,085	6
7	Transmission	2,920	11,583	7,198	1,889	373,062	12,282	17,420	4,032	25,914	59,672	16,381	0	532,354	7
8	Distribution	0	0	0	0	0	0	0	0	0	0	0	355	355	8
9	Customer Accounts	59	153	72	0	1,700	28	79	5	40	225	39	1,185	3,585	9
10	Uncollectibles	35	248	105	40	2,756	260	134	31	147	425	140	10	4,332	10
11	Customer Services	150	391	183	0	4,341	72	202	13	103	575	100	0	6,130	11
12	Administrative and General	1,679	4,372	2,050	0	48,619	809	2,263	150	1,151	6,439	1,118	0	68,650	12
13	Franchise Requirements	89	632	267	102	7,144	660	339	77	376	1,089	374	26	11,176	13
14	Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Wage Change Impacts	0	0	0	0	0	0	0	0	0	0	0	0	0	15
16	Other Price Change Impacts	0	0	0	0	0	0	0	0	0	0	0	0	0	16
17	Other Adjustments	0	(16)	0	0	(2,262)	0	(2)	0	(9)	(55)	(109)	0	(2,454)	17
18	Subtotal Expenses:	5,185	27,229	13,709	2,378	440,715	14,200	20,685	4,325	27,850	69,149	18,167	1,576	645,169	18
	TAXES:														
19	Superfund	0	0	0	0	0	0	0	0	0	0	0	0	0	19
20	Property	373	2,709	913	532	20,805	4,057	1,319	345	638	3,792	1,622	60	37,163	20
21	Payroll	95	310	246	38	6,841	221	486	152	868	1,772	715	54	11,796	21
22	Business	2	4	2	0	48	1	2	0	1	6	1	0	67	22
23	Other	4	10	5	0	114	2	5	0	3	15	3	0	162	23
24	State Corporation Franchise	(6)	1,025	323	308	1,122	2,117	(35)	21	(39)	(389)	89	55	4,591	24
25	Federal Income	464	6,505	2,430	1,580	44,803	8,676	1,735	502	1,298	4,736	3,319	23	76,072	25
26	Total Taxes	931	10,563	3,919	2,457	73,734	15,073	3,513	1,020	2,770	9,932	5,748	191	129,851	26
27	Depreciation	1,777	11,284	3,925	1,777	75,265	18,707	5,581	1,213	3,363	16,307	4,353	954	144,506	27
28	Fossil Decommissioning	0	0	0	0	0	0	0	0	0	0	0	0	0	28
29	Nuclear Decommissioning	0	0	0	0	0	0	0	0	0	0	0	0	0	29
30	Total Operating Expenses	7,893	49,076	21,554	6,612	589,714	47,980	29,780	6,558	33,982	95,388	28,269	2,720	919,527	30
31	Net for Return	1,617	18,201	6,854	4,285	167,306	22,275	6,346	1,692	6,010	20,336	11,104	50	266,075	31
32	Rate Base	20,068	225,864	85,055	53,169	2,076,068	276,418	78,745	20,991	74,580	252,349	137,778	625	3,301,710	32
	RATE OF RETURN:														
33	On Rate Base	**8.06%**	**8.06%**	**8.06%**	**8.06%**	**8.06%**	**8.06%**	**8.06%**	**8.06%**	**8.06%**	**8.06%**	**8.06%**	**8.06%**	**8.06%**	33
34	On Equity	**10.40%**	**10.40%**	**10.40%**	**10.40%**	**10.40%**	**10.40%**	**10.40%**	**10.40%**	**10.40%**	**10.40%**	**10.40%**	**10.40%**	**10.40%**	34

APPENDIX E: Table 4
Pacific Gas and Electric Company
2015 Gas Transmission and Storage Rate Case (2015 GT&S)
Adopted 2017 PTYR Results of Operations by UCC
Total Gas Transmission Base Revenue Requirement Request - incl. PSEP Recorded
(Thousands of Dollars)

Line No.	Description	GT - Gathering (501)	GS - Storage Services - McDonald Island (511)	GS - Storage Services - Los Medanos/Pleasant Creek (512)	GS - Storage Services - Gill Ranch (513)	GT - Local Transmission (520)	GT - Transmission: Northern Path – Line 401 (521)	GT - Transmission: Northern Path – Line 400 (522)	GT - Transmission: Northern Path – Line 2 (523)	GT - Transmission: Southern Path – Line 300 North Milpitas to Panoche (524)	GT - Transmission: Southern Path – Line 300 South Topock to Panoche (525)	GT - Transmission: Bay Area Loop (526)	GT - Customer Access Charge (CAC) (540)	Gas Transmission Total Year 2017	Line No.
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	
	REVENUE:														
1	Base Revenue Requirement	9,679	67,474	29,663	10,380	843,736	70,506	36,519	8,801	42,825	145,631	41,128	2,629	1,308,970	1
2	Plus Other Operating Revenue	0	0	0	0	763	777	0	0	0	1,332	0	0	2,871	2
3	Total Operating Revenue	9,679	67,474	29,663	10,380	844,498	71,283	36,519	8,801	42,825	146,963	41,128	2,629	1,311,841	3
	OPERATING EXPENSES:														
4	Energy Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Gathering	116	117	55	27	1,301	22	61	4	31	243	30	0	2,006	5
6	Storage	144	10,028	3,897	328	4,186	70	195	13	99	555	96	0	19,611	6
7	Transmission	2,987	11,850	7,364	1,934	404,916	13,279	16,973	4,225	25,209	80,610	16,523	0	585,870	7
8	Distribution	0	0	0	0	0	0	0	0	0	0	0	364	364	8
9	Customer Accounts	60	157	74	0	1,744	29	81	5	41	231	40	1,216	3,680	9
10	Uncollectibles	36	249	110	38	3,088	264	135	33	158	541	148	10	4,808	10
11	Customer Services	154	401	188	0	4,455	74	208	14	106	590	103	0	6,291	11
12	Administrative and General	1,730	4,503	2,112	0	50,085	833	2,331	154	1,186	6,633	1,152	0	70,721	12
13	Franchise Requirements	91	634	278	97	7,981	669	343	83	403	1,383	392	25	12,379	13
14	Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Wage Change Impacts	0	0	0	0	0	0	0	0	0	0	0	0	0	15
16	Other Price Change Impacts	0	0	0	0	0	0	0	0	0	0	0	0	0	16
17	Other Adjustments	0	(48)	0	0	(3,990)	0	(5)	0	(27)	(161)	(317)	0	(4,547)	17
18	Subtotal Expenses:	5,317	27,891	14,078	2,424	473,767	15,240	20,322	4,531	27,206	90,625	18,167	1,614	701,181	18
	TAXES:														
19	Superfund	0	0	0	0	0	0	0	0	0	0	0	0	0	19
20	Property	389	2,788	972	532	23,035	4,185	1,389	367	768	4,178	1,697	60	40,359	20
21	Payroll	97	318	252	39	7,019	226	499	156	891	1,818	733	55	12,103	21
22	Business	2	4	2	0	48	1	2	0	1	6	1	0	67	22
23	Other	4	10	5	0	114	2	5	0	3	15	3	0	162	23
24	State Corporation Franchise	(13)	948	350	269	3,716	2,041	(25)	31	125	71	182	42	7,737	24
25	Federal Income	456	6,316	2,608	1,440	57,213	8,585	1,853	567	2,040	6,828	3,653	(27)	91,531	25
26	Total Taxes	935	10,385	4,188	2,279	91,146	15,040	3,724	1,121	3,827	12,916	6,269	129	151,959	26
27	Depreciation	1,856	11,689	4,221	1,777	86,736	19,361	5,934	1,325	4,030	18,540	4,814	954	161,237	27
28	Fossil Decommissioning	0	0	0	0	0	0	0	0	0	0	0	0	0	28
29	Nuclear Decommissioning	0	0	0	0	0	0	0	0	0	0	0	0	0	29
30	Total Operating Expenses	8,108	49,965	22,487	6,479	651,648	49,641	29,980	6,977	35,064	122,082	29,250	2,697	1,014,378	30
31	Net for Return	1,571	17,509	7,176	3,901	192,850	21,642	6,539	1,824	7,762	24,881	11,878	(68)	297,464	31
32	Rate Base	19,500	217,271	89,044	48,404	2,393,055	268,567	81,142	22,631	96,315	308,749	147,388	(841)	3,691,224	32
	RATE OF RETURN:														
33	On Rate Base	**8.06%**	**8.06%**	**8.06%**	**8.06%**	**8.06%**	**8.06%**	**8.06%**	**8.06%**	**8.06%**	**8.06%**	**8.06%**	**8.06%**	**8.06%**	33
34	On Equity	**10.40%**	**10.40%**	**10.40%**	**10.40%**	**10.40%**	**10.40%**	**10.40%**	**10.40%**	**10.40%**	**10.40%**	**10.40%**	**10.40%**	**10.40%**	34

APPENDIX E: Table 5
Pacific Gas and Electric Company
2015 Gas Transmission and Storage Rate Case (2015 GT&S)
Adopted PTYR Specific Cost Stipulations (Joint 3)
(Thousands of Nominal Dollars)

Part 1 - PTYR SPECIAL CAPITAL ADJUSTMENT - JOINT 3, PAGE 27, LINE 10

Line No.	ILI Program	2015 Forecast	2016 Forecast	2017 Forecast
	Traditional ILI Capital			
1	Traditional ILI Capital Filed	71,279	97,651	100,075
2	Traditional ILI 2015 Capital Adopted Reduction	(15,023)		
3	Traditional ILI 2015 Capital Adopted Net	56,256		
4	Traditional ILI Capital Adopted Percentage Reduction (Joint 3, page 27)	21.08%		
5	Traditional ILI Capital Adopted PTYR Adjusted Forecast		77,069	78,983
	Non-traditional ILI Capital			
6	Non-traditional ILI Capital	2,980	12,897	13,559
7	Total Filed ILI Capital Forecast (Joint 3, Page 27, Line 10)	74,259	110,548	113,635
8	Total ILI Capital Adopted Forecast	**59,236**	**89,967**	**92,542**

Part 2 - PTYR SPECIAL EXPENSE ADJUSTMENTS - JOINT 3, PAGE 26, LINE 3 (Errata - PG&E-46, see Section 16-4 of the Decision)

Line No.	Program	2015 Forecast	2016 Forecast	2017 Forecast
1	Traditional ILI, including Direct Exam & Repair	27,831	27,863	52,863
2	External and Internal Corrosion Direct Assessment (Errata - PG&E-46)	43,665	51,455	64,726
3	Adopted Adjusted Forecast	20,643		
4	2015 Adopted Percent of Filing	47.28%		
5	Adopted net amount		24,326	30,600
6	Hydrostatic Testing Station Facility M&C	5,471	11,201	22,941
7	Total Filed Expense Errata Adjusted (Joint 3, Page 26)	76,967	90,519	140,529
8	Total	53,945	63,390	106,403
9	Incremental Year to Year PTYR Amount		**9,445**	**43,013**

(End of Appendix E)

APPENDIX F

2011 - 2014 CAPITAL EXPENDITURES ABOVE GAS ACCORD V (GAV)

APPENDIX F

Pacific Gas and Electric Company
2015 Gas Transmission and Storage Rate Case (2015 GT&S)

2011 - 2014 Capital Expenditures Above Gas Accord V (GAV)

TABLE INDEX

Subject	Table
Capital Spend Detail Summarized from PG&E Workpapers	1
Capital Spend Audit and Disallowed Detail	2
Results of Operations Summary at Proposed (PG&E Brief) and Adopted	3
Income Taxes at Proposed and Adopted	4
Rate Base at Proposed and Adopted	5

APPENDIX F: Table 1
Pacific Gas and Electric Company
2015 Gas Transmission and Storage Rate Case (2015 GT&S)
2011 - 2014 Capital Expenditures Above Gas Accord V (GAV)
Capital Spend Detail Summarized from PG&E Workpapers
(Thousands of Nominal Dollars)

				Part 1 - Recorded Balances			Part 2 - Capital RO Module - CapEx Tab			
		Ex. (PG&E-22) Table 3-1		(a)	(b)	(c)	(d)	(e)	(f)	
Line	**Description**	4-year Total 2011-14	Check Total (1)	2011 Actual	2012 Actual	2011-2012 Actual	2013 Forecast	2014 Forecast	2013-2014 Forecast	Type of RO Module Change
1	Capital Expenditures Above Adopted	698,400								
2	**A. 104 Projects (2)**	498,890	496,890	50,792	193,248	244,040	132,595	120,255	252,850	Planning order specific, see Exhibit (PG&E-22) Att. A
3	**B. Programs (2)**									
4	Tools and Equipment	34,422	34,422	-	7,522	7,522	14,200	12,700	26,900	Chapter 12, Program specific
5	Buildings	36,855	36,855	-	-	-	-	36,855	36,855	Chapter 12, Program specific (2014 GRC allocation)
6	Pipeline Reliabilty/Safety	31,672	31,672	-	-	-	-	31,672	31,672	Chapter 4A, MWC 75 specific
7	Corrosion	15,690	15,690	-	-	-	-	15,690	15,690	Chapter 7, Program specific
8	Subtotal Programs	118,639	118,639	-	7,522	7,522	14,200	96,917	111,117	
9	Total (not including undefined)	617,529								
10										
11	**C. Undefined** ((2), not shown in Table 3-1)	80,871	80,870	13,967	30,976	44,943	12,259	23,668	35,927	Planning Orders Below $1 million not included in 104 projects or programs
12			696,399	64,759	231,746	296,505	159,054	240,840	399,894	

Note (1) - A $2 million difference exists between order level detail in workpapers and Table 3-1 (Supplemental)
Note (2) - Planning order detail shown in GTS 2011-2014 Capital Spend Workpapers (see 'Capital Spend Over GAV_2011-2014')

APPENDIX F: Table 2
Pacific Gas and Electric Company
2015 Gas Transmission and Storage Rate Case (2015 GT&S)
2011 - 2014 Capital Expenditures Above Gas Accord V (GAV)
Capital Spend Audit and Disallowed Detail
(Thousands of Nominal Dollars)

		4-year Total		**Part 1 - Recorded Balance**				**Part 2 - Forecast Balance**			
Line		Project Spend 2011 - 2014	Spend Over GAV 2011 - 2014	2011	2012	2012 CWIP	2-year Total 2011 - 2012	2013	2014	2-year Total 2013 - 2014	Line
1	**A. Projects Disallowed**	170,283	120,409	19,005	51,882	5,513	76,400	16,077	27,932	44,010	1
2	**B. Projects to be Audited**	641,954	575,991	29,397	153,166	37,543	220,106	142,977	212,908	355,885	2
3	**C. Total**	812,237	696,400	48,402	205,048	43,056	296,506	159,054	240,840	399,895	3

APPENDIX F: Table 3

Pacific Gas and Electric Company

2015 Gas Transmission and Storage Rate Case (2015 GT&S)

2011 - 2014 Capital Expenditures Above Gas Accord V (GAV)

Results of Operations Summary at Proposed (PG&E Brief) and Adopted - Test Year 2015

Total Gas Transmission Base Revenue Requirement Request - incl. PSEP Recorded

(Thousands of Dollars)

Line No.	Description	PG&E Brief (1)	Adopted	Difference	Line No.
		(A)	(B)	(C) = (B) - (A)	
	REVENUE:				
1	Retail Revenue Collected in Rates	1,262,815	1,181,638	(81,178)	1
2	Plus Other Operating Revenue	2,871	2,871	0	2
3	Total Operating Revenue	1,265,687	1,184,509	(81,178)	3
	OPERATING EXPENSES:				
4	Energy Costs	0	0	0	4
5	Production / Procurement	1,919	1,919	0	5
6	Storage	18,640	18,640	0	6
7	Transmission	582,705	582,705	0	7
8	Distribution	346	346	0	8
9	Customer Accounts	3,483	3,483	0	9
10	Uncollectibles	4,681	4,381	(300)	10
11	Customer Services	5,955	5,955	0	11
12	Administrative and General	66,612	66,612	0	12
13	Franchise Requirements	11,883	11,121	(762)	13
14	Amortization	0	0	0	14
15	Wage Change Impacts	0	0	0	15
16	Other Price Change Impacts	0	0	0	16
17	Other Adjustments	997	997	0	17
18	Subtotal Expenses:	697,220	696,158	(1,062)	18
	TAXES:				
19	Superfund	0	0	0	19
20	Property	37,672	32,437	(5,235)	20
21	Payroll	12,155	12,155	0	21
22	Business	67	67	0	22
23	Other	162	162	0	23
24	State Corporation Franchise	2,924	2,034	(891)	24
25	Federal Income	93,481	74,548	(18,933)	25
26	Total Taxes	146,461	121,403	(25,059)	26
27	Depreciation	143,665	129,093	(14,572)	27
28	Fossil Decommissioning	0	0	0	28
29	Nuclear Decommissioning	0	0	0	29
30	Total Operating Expenses	987,346	946,654	(40,693)	30
31	Net for Return	278,341	237,856	(40,485)	31
32	Rate Base	3,454,172	2,951,782	(502,391)	32
	RATE OF RETURN:				
33	On Rate Base	**8.06%**	**8.06%**		33
34	On Equity	**10.40%**	**10.40%**		34

(1) *PG&E Opening Brief* model at page 1-17. Further details shown in RO workpapers, Exhibit ALJ-1.

APPENDIX F: Table 4
Pacific Gas and Electric Company
2015 Gas Transmission and Storage Rate Case (2015 GT&S)
2011 - 2014 Capital Expenditures Above Gas Accord V (GAV)
Income Taxes at Proposed and Adopted - Test Year 2015
Total Gas Transmission Base Revenue Requirement Request - incl. PSEP Recorded
(Thousands of Dollars)

Line No.	Description	PG&E Brief (1)	Adopted	Difference	Line No.
		(A)	(B)	(C) = (B) - (A)	
1	Revenues	1,265,687	1,184,509	(81,178)	1
2	O&M Expenses	697,220	696,158	(1,062)	2
3	Nuclear Decommissioning Expense	0	0	0	3
4	Superfund Tax	0	0	0	4
5	Taxes Other Than Income	50,056	44,821	(5,235)	5
6	Subtotal	518,411	443,531	(74,880)	6
	DEDUCTIONS FROM TAXABLE INCOME:				
7	Interest Charges	89,615	76,581	(13,034)	7
8	Fiscal/Calendar Adjustment	1,753	196	(1,557)	8
9	Operating Expense Adjustments	(5,245)	(5,245)	0	9
10	Capitalized Interest Adjustment	0	0	0	10
11	Removal Costs	39,309	39,309	0	11
12	Vacation Accrual Reduction	(768)	(768)	0	12
13	Capitalized Other	8,725	8,725	0	13
14	Subtotal Deductions	133,389	118,798	(14,591)	14
	CCFT TAXES:				
15	State Operating Expense Adjustment	1,144	1,138	(7)	15
16	State Tax Depreciation - Declining Balance	0	0	0	16
17	State Tax Depreciation - Fixed Assets	289,454	239,960	(49,494)	17
18	State Tax Depreciation - Other	0	0	0	18
19	Capitalized Other	401	398	(2)	19
20	Repair Allowance	43,948	43,245	(703)	20
21	Subtotal Deductions	468,336	403,539	(64,797)	21
22	Taxable Income for CCFT	50,075	39,992	(10,083)	22
23	CCFT	4,427	3,535	(891)	23
24	State Tax Adjustment	0	0	0	24
25	Current CCFT	4,427	3,535	(891)	25
26	Deferred Taxes - Reg Asset	0	0	0	26
27	Deferred Taxes - Interest	101	101	(1)	27
28	Deferred Taxes - Vacation	(68)	(68)	0	28
29	Deferred Taxes - Other	0	0	0	29
30	Deferred Taxes - Fixed Assets	(1,536)	(1,534)	1	30
31	Total CCFT	2,924	2,034	(891)	31
	FEDERAL TAXES:				
32	CCFT - Prior Year	(31,832)	(24,078)	7,754	32
33	Federal Operating Expense Adjustment	397	393	(3)	33
34	Fed. Tax Depreciation - Declining Balance	0	0	0	34
35	Federal Tax Depreciation - SLRL	0	0	0	35
36	Federal Tax Depreciation - Fixed Assets	278,229	248,213	(30,016)	36
37	Federal Tax Depreciation - Other	0	0	0	37
38	Capitalized Other	401	398	(2)	38
39	Repair Allowance	43,948	43,245	(703)	39
40	Preferred Dividend Credit	49	49	(0)	40
41	Subtotal Deductions	424,581	387,018	(37,562)	41
42	Taxable Income for FIT	93,830	56,512	(37,318)	42
43	Federal Income Tax	32,841	19,779	(13,061)	43
44	Deferred Taxes - Reg Asset	0	0	0	44
45	Tax Effect of MTD & Prod Tax Credits	0	0	0	45
46	Deferred Taxes - Interest	139	138	(1)	46
47	Deferred Taxes - Vacation	(269)	(269)	0	47
48	Deferred Taxes - Other	0	0	0	48
49	Deferred Taxes - Fixed Assets	60,771	54,900	(5,871)	49
50	Total Federal Income Tax	93,481	74,548	(18,933)	50

(1) *PG&E Opening Brief* model at page 1-17. Further details shown in RO workpapers, Exhibit ALJ-1.

APPENDIX F: Table 5

Pacific Gas and Electric Company

2015 Gas Transmission and Storage Rate Case (2015 GT&S)

2011 - 2014 Capital Expenditures Above Gas Accord V (GAV)

Rate Base at Proposed and Adopted - Test Year 2015

Total Gas Transmission Base Revenue Requirement Request - incl. PSEP Recorded

(Thousands of Dollars)

Line No.	Description	PG&E Brief (1)	Adopted	Difference	Line No.
		(A)	(B)	(C) = (B) - (A)	
	WEIGHTED AVERAGE PLANT:				
1	Plant Beginning Of Year (BOY)	5,609,415	5,002,013	(607,402)	1
2	Net Additions	200,102	196,548	(3,554)	2
3	Total Weighted Average Plant	5,809,517	5,198,561	(610,956)	3
	WORKING CAPITAL:				
4	Material and Supplies - Fuel	0	0	0	4
5	Material and Supplies - Other	29,846	29,846	0	5
6	Working Cash	42,713	41,834	(880)	6
7	Total Working Capital	72,559	71,679	(880)	7
	ADJUSTMENTS FOR TAX REFORM ACT:				
8	Deferred Capitalized Interest	4,664	4,653	(11)	8
9	Deferred Vacation	11,535	11,533	(2)	9
10	Deferred CIAC Tax Effects	218	218	0	10
11	Total Adjustments	16,417	16,404	(13)	11
12	CUSTOMER ADVANCES	18,770	18,770	0	12
	DEFERRED TAXES				
13	Accumulated Regulatory Assets	0	0	0	13
14	Accumulated Fixed Assets	537,226	399,705	(137,521)	14
15	Accumulated Other	0	0	0	15
16	Deferred ITC	5,843	5,818	(25)	16
17	Deferred Tax - Other	0	0	0	17
18	Total Deferred Taxes	543,070	405,523	(137,546)	18
19	DEPRECIATION RESERVE	1,882,481	1,910,569	28,088	19
20	TOTAL Ratebase	3,454,172	2,951,782	(502,391)	20

(1) *PG&E Opening Brief* model at page 1-17. Further details shown in RO workpapers, Exhibit ALJ-1.

(End of Appendix F)