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APPENDIX A
Pacific Gas and Electric Company
2017 CPUC General Rate Case (GRC)
Decision Tables

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APPENDIX A: Table 1
 Pacific Gas and Electric Company
 2017 CPUC General Rate Case (GRC) - Line of Business (LOB) Position Summary
LOB Summary of Adopted Increase Over Authorized 2016 General Rate Case
 (Millions of Dollars)

Line	1/1/2016 Authorized (Note 1)	Settlement		Adopted		Difference from Settlement (f)=(e)-(c)	Line
		2017 Proposed (b)	Difference from Authorized (c)=(b-a)	2017 Proposed (d)	Difference from Authorized (e)=(d)-(a)		
Electric Distribution							
1	649	711	62	711	62	0	1
2	181	193	12	193	12	0	2
3	472	382	(90)	382	(90)	0	3
4	(88)	(118)	(30)	(118)	(30)	0	4
5	78	82	4	82	4	0	5
6	2,920	2,901	(19)	2,899	(22)	(3)	6
7	4,213	4,151	(62)	4,148	(64)	(3)	7
Gas Distribution							
8	375	433	58	433	58	0	8
9	138	139	1	139	1	0	9
10	260	259	(2)	259	(2)	0	10
11	(25)	(28)	(3)	(28)	(3)	0	11
12	48	50	2	50	2	0	12
13	945	886	(59)	886	(59)	0	13
14	1,742	1,738	(3)	1,738	(3)	0	14
Electric Generation							
15	640	650	10	650	10	0	15
16	0	2	2	2	2	0	16
17	278	272	(6)	272	(6)	0	17
18	(18)	(6)	12	(6)	12	0	18
19	(89)	37	126	37	126	0	19
20	1,150	1,159	9	1,159	9	0	20
21	1,962	2,115	153	2,115	153	0	21
Total GRC							
22	1,664	1,794	131	1,794	131	0	22
23	319	334	15	334	15	0	23
24	1,011	912	(99)	912	(99)	0	24
25	(131)	(152)	(21)	(152)	(21)	0	25
26	38	170	132	170	132	0	26
27	5,016	4,946	(70)	4,943	(72)	(3)	27
28	7,916	8,004	88	8,002	86	(3)	28

Note (1): These amounts include revenues from PG&E's 2014 GRC Decision 14-08-032, adjusted for 2015 and 2016 attrition. Also included are the 2016 adopted revenue requirements associated with Solar PV Projects, Smart Grid Pilots, Revised Customer Energy Statement, Share My Data, SmartMeter™ Opt-Out, DCPD Long Term Seismic Program, and Hercules Municipal Utility Assets. These amounts exclude pension costs.

APPENDIX A: Table 2
Pacific Gas and Electric Company
2017 CPUC General Rate Case (GRC) - Position Summary
Results Of Operations Summary of Adopted Increase Over Authorized 2016 General Rate Case
Results of Operations - Test Year 2017
(Millions of Dollars)

Line No.	Description	1/1/2016 Authorized (Note 1) (a)	Settlement		Adopted		Difference from Settlement (f)=(e)-(c)	Line No.
			2017 Proposed (b)	Difference from Authorized (c)=(b-a)	2017 Proposed (d)	Difference from Authorized (e)=(d)-(a)		
REVENUE:								
1	Revenue Collected in Rates	7,916	8,004	88	8,002	86	(3)	1
2	Plus Other Operating Revenue	131	152	21	152	21	(0)	2
3	Total Operating Revenue	8,047	8,157	110	8,154	107	(3)	3
OPERATING EXPENSES:								
4	Energy Costs	0	0	0	0	0	0	4
5	Production / Procurement	640	647	7	647	7	0	5
6	Storage	0	0	0	0	0	0	6
7	Transmission	5	7	2	7	2	0	7
8	Distribution	1,018	1,140	122	1,140	122	0	8
9	Customer Accounts	313	293	(21)	293	(21)	0	9
10	Uncollectibles	26	27	1	27	1	(0)	10
11	Customer Services	6	41	36	41	36	0	11
12	Administrative and General	1,011	912	(99)	912	(99)	0	12
13	Franchise & SFGR Tax Requirement	76	66	(10)	66	(10)	(0)	13
14	Amortization	71	0	(71)	0	(71)	0	14
15	Wage Change Impacts	0	0	0	0	0	0	15
16	Other Price Change Impacts	0	0	0	0	0	0	16
17	Other Adjustments	(176)	(30)	146	(30)	146	0	17
18	Subtotal Expenses:	2,990	3,105	114	3,105	114	(0)	18
TAXES:								
19	Superfund	0	0	0	0	0	0	19
20	Property	282	278	(4)	278	(4)	0	20
21	Payroll	108	103	(5)	103	(5)	0	21
22	Business	1	1	0	1	0	0	22
23	Other	3	3	(0)	3	(0)	0	23
24	State Corporation Franchise	134	82	(52)	81	(53)	(1)	24
25	Federal Income	465	227	(238)	224	(241)	(3)	25
26	Total Taxes	992	693	(299)	689	(303)	(4)	26
27	Depreciation	2,122	2,395	273	2,395	273	1	27
28	Fossil/Hydro Decommissioning	36	3	(33)	3	(33)	0	28
29	Nuclear Decommissioning	0	0	0	0	0	0	29
30	Total Operating Expenses	6,141	6,196	55	6,192	51	(4)	30
31	Net for Return	1,906	1,961	55	1,962	56	1	31
32	Rate Base	23,645	24,331	685	24,344	699	13	32
RATE OF RETURN:								
33	On Rate Base		8.06%		8.06%			33
34	On Equity		10.40%		10.40%			34

Note (1): These amounts include revenues from PG&E's 2014 GRC Decision 14-08-032, adjusted for 2015 and 2016 attrition. Also included are the 2016 adopted revenue requirements associated with Solar PV Projects, Smart Grid Pilots, Revised Customer Energy Statement, Share My Data, SmartMeterTM Opt-Out, DCPD Long Term Seismic Program, and Hercules Municipal Utility Assets. These amounts exclude pension costs.

APPENDIX A: Table 3

Pacific Gas and Electric Company
 2017 CPUC General Rate Case (GRC)
 Results of Operations at Proposed Rates - Test Year 2017
 Electric and Gas Departments Summary
 (Thousands of Dollars)

Line No.	Description	Settlement (A)	Adopted (B)	Difference (C) = (B) - (A)	Line No.
REVENUE:					
1	Revenue Collected in Rates	8,004,486	8,001,791	(2,695)	1
2	Plus Other Operating Revenue	152,094	152,080	(13)	2
3	Total Operating Revenue	8,156,580	8,153,871	(2,709)	3
OPERATING EXPENSES:					
4	Energy Costs	0	0	0	4
5	Production / Procurement	647,426	647,426	0	5
6	Storage	0	0	0	6
7	Transmission	7,116	7,116	0	7
8	Distribution	1,139,910	1,139,910	0	8
9	Customer Accounts	292,872	292,872	0	9
10	Uncollectibles	27,277	27,268	(9)	10
11	Customer Services	41,321	41,321	0	11
12	Administrative and General	912,183	912,183	0	12
13	Franchise & SFGR Tax Requirement	66,204	66,182	(21)	13
14	Amortization	176	176	0	14
15	Wage Change Impacts	0	0	0	15
16	Other Price Change Impacts	0	0	0	16
17	Other Adjustments	(29,915)	(29,915)	0	17
18	Subtotal Expenses:	3,104,570	3,104,539	(30)	18
TAXES:					
19	Superfund	0	0	0	19
20	Property	277,715	277,715	0	20
21	Payroll	102,518	102,518	0	21
22	Business	1,058	1,058	0	22
23	Other	2,516	2,516	0	23
24	State Corporation Franchise	82,152	81,157	(995)	24
25	Federal Income	226,995	223,686	(3,308)	25
26	Total Taxes	692,954	688,651	(4,303)	26
27	Depreciation	2,394,911	2,395,461	551	27
28	Fossil/Hydro Decommissioning	3,094	3,094	0	28
29	Nuclear Decommissioning	0	0	0	29
30	Total Operating Expenses	6,195,529	6,191,746	(3,783)	30
31	Net for Return	1,961,051	1,962,125	1,074	31
32	Rate Base	24,330,655	24,343,984	13,330	32
RATE OF RETURN:					
33	On Rate Base	8.06%	8.06%		33
34	On Equity	10.40%	10.40%		34

APPENDIX A: Table 3-A

Pacific Gas and Electric Company
 2017 CPUC General Rate Case (GRC)
 Results of Operations at Proposed Rates - Test Year 2017
 Electric Distribution Summary
 (Thousands of Dollars)

Line No.	Description	Settlement (A)	Adopted (B)	Difference (C) = (B) - (A)	Line No.
REVENUE:					
1	Revenue Collected in Rates	4,151,048	4,148,362	(2,685)	1
2	Plus Other Operating Revenue	117,977	117,964	(13)	2
3	Total Operating Revenue	4,269,025	4,266,326	(2,699)	3
OPERATING EXPENSES:					
4	Energy Costs	0	0	0	4
5	Production / Procurement	0	0	0	5
6	Storage	0	0	0	6
7	Transmission	1,066	1,066	0	7
8	Distribution	710,221	710,221	0	8
9	Customer Accounts	173,659	173,659	0	9
10	Uncollectibles	14,454	14,445	(9)	10
11	Customer Services	19,048	19,048	0	11
12	Administrative and General	381,817	381,817	0	12
13	Franchise & SFGR Tax Requirement	33,346	33,325	(21)	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	(6,420)	(6,420)	0	17
18	Subtotal Expenses:	1,327,191	1,327,160	(30)	18
TAXES:					
19	Superfund	0	0	0	19
20	Property	167,698	167,698	0	20
21	Payroll	39,116	39,116	0	21
22	Business	453	453	0	22
23	Other	1,076	1,076	0	23
24	State Corporation Franchise	72,073	71,079	(994)	24
25	Federal Income	181,580	178,274	(3,306)	25
26	Total Taxes	461,996	457,696	(4,300)	26
27	Depreciation	1,364,495	1,365,046	551	27
28	Fossil/Hydro Decommissioning	0	0	0	28
29	Nuclear Decommissioning	0	0	0	29
30	Total Operating Expenses	3,153,681	3,149,902	(3,780)	30
31	Net for Return	1,115,344	1,116,425	1,081	31
32	Rate Base	13,838,010	13,851,423	13,413	32
RATE OF RETURN:					
33	On Rate Base	8.06%	8.06%		33
34	On Equity	10.40%	10.40%		34

APPENDIX A: Table 3-B

Pacific Gas and Electric Company
 2017 CPUC General Rate Case (GRC)
 Results of Operations at Proposed Rates - Test Year 2017
 Gas Distribution Summary
 (Thousands of Dollars)

Line No.	Description	Settlement (A)	Adopted (B)	Difference (C) = (B) - (A)	Line No.
REVENUE:					
1	Revenue Collected in Rates	1,738,493	1,738,485	(7)	1
2	Plus Other Operating Revenue	28,091	28,091	0	2
3	Total Operating Revenue	1,766,584	1,766,576	(7)	3
OPERATING EXPENSES:					
4	Energy Costs	0	0	0	4
5	Production / Procurement	3,286	3,286	0	5
6	Storage	0	0	0	6
7	Transmission	0	0	0	7
8	Distribution	429,689	429,689	0	8
9	Customer Accounts	116,810	116,810	0	9
10	Uncollectibles	5,642	5,642	(0)	10
11	Customer Services	22,273	22,273	0	11
12	Administrative and General	258,547	258,547	0	12
13	Franchise & SFGR Tax Requirement	16,291	16,291	(0)	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	(3,495)	(3,495)	0	17
18	Subtotal Expenses:	849,043	849,043	(0)	18
TAXES:					
19	Superfund	0	0	0	19
20	Property	53,820	53,820	0	20
21	Payroll	30,790	30,790	0	21
22	Business	297	297	0	22
23	Other	707	707	0	23
24	State Corporation Franchise	(14,482)	(14,482)	(1)	24
25	Federal Income	(50,406)	(50,408)	(2)	25
26	Total Taxes	20,726	20,723	(3)	26
27	Depreciation	480,014	480,014	0	27
28	Fossil/Hydro Decommissioning	0	0	0	28
29	Nuclear Decommissioning	0	0	0	29
30	Total Operating Expenses	1,349,782	1,349,780	(3)	30
31	Net for Return	416,801	416,797	(5)	31
32	Rate Base	5,171,234	5,171,175	(59)	32
RATE OF RETURN:					
33	On Rate Base	8.06%	8.06%		33
34	On Equity	10.40%	10.40%		34

APPENDIX A: Table 3-C

Pacific Gas and Electric Company
 2017 CPUC General Rate Case (GRC)
 Results of Operations at Proposed Rates - Test Year 2017
 Electric Generation Summary
 (Thousands of Dollars)

Line No.	Description	Settlement (A)	Adopted (B)	Difference (C) = (B) - (A)	Line No.
REVENUE:					
1	Revenue Collected in Rates	2,114,946	2,114,943	(3)	1
2	Plus Other Operating Revenue	6,025	6,025	(0)	2
3	Total Operating Revenue	2,120,971	2,120,968	(3)	3
OPERATING EXPENSES:					
4	Energy Costs	0	0	0	4
5	Production / Procurement	644,140	644,140	0	5
6	Storage	0	0	0	6
7	Transmission	6,050	6,050	0	7
8	Distribution	0	0	0	8
9	Customer Accounts	2,403	2,403	0	9
10	Uncollectibles	7,181	7,181	(0)	10
11	Customer Services	0	0	0	11
12	Administrative and General	271,819	271,819	0	12
13	Franchise & SFGR Tax Requirement	16,567	16,567	(0)	13
14	Amortization	176	176	0	14
15	Wage Change Impacts	0	0	0	15
16	Other Price Change Impacts	0	0	0	16
17	Other Adjustments	(20,000)	(20,000)	0	17
18	Subtotal Expenses:	928,336	928,336	(0)	18
TAXES:					
19	Superfund	0	0	0	19
20	Property	56,197	56,197	0	20
21	Payroll	32,612	32,612	0	21
22	Business	308	308	0	22
23	Other	733	733	0	23
24	State Corporation Franchise	24,561	24,561	(0)	24
25	Federal Income	95,821	95,820	(1)	25
26	Total Taxes	210,233	210,232	(1)	26
27	Depreciation	550,402	550,402	0	27
28	Fossil/Hydro Decommissioning	3,094	3,094	0	28
29	Nuclear Decommissioning	0	0	0	29
30	Total Operating Expenses	1,692,065	1,692,064	(1)	30
31	Net for Return	428,906	428,904	(2)	31
32	Rate Base	5,321,410	5,321,386	(24)	32
RATE OF RETURN:					
33	On Rate Base	8.06%	8.06%		33
34	On Equity	10.40%	10.40%		34

APPENDIX A: Table 4

Pacific Gas and Electric Company
 2017 CPUC General Rate Case (GRC)
 Income Taxes at Proposed Rates - Test Year 2017
 Electric and Gas Departments Summary
 (Thousands of Dollars)

Line No.	Description	Settlement (A)	Adopted (B)	Difference (C) = (B) - (A)	Line No.
1	Revenues	8,156,580	8,153,871	(2,709)	1
2	O&M Expenses	3,104,570	3,104,539	(30)	2
3	Nuclear Decommissioning Expense	0	0	0	3
4	Superfund Tax	0	0	0	4
5	Taxes Other Than Income	383,807	383,807	0	5
6	Subtotal	4,668,203	4,665,524	(2,678)	6
DEDUCTIONS FROM TAXABLE INCOME:					
7	Interest Charge Adjustment	630,164	630,509	345	7
8	Fiscal/Calendar Property Tax Adjustment	7,159	7,159	0	8
9	Operating Expense Adjustments	43,455	43,455	0	9
10	Repair Deduction	884,334	890,242	5,908	10
11	Removal Cost Adjustment	169,250	171,035	1,784	11
12	Vacation Pay Adjustment	(2,944)	(2,944)	0	12
13	Capitalized Software Adjustment	114,924	114,936	11	13
14	Subtotal Deductions	1,846,343	1,854,391	8,049	14
CCFT TAXES:					
15	CCFT Capitalized Interest Adjustment	6,631	6,631	0	15
16	CCFT Tax Depreciation - Declining Balance	0	0	0	16
17	CCFT Tax Depreciation - Fixed Assets	1,738,663	1,739,193	530	17
18	CCFT Tax Depreciation - Other	0	0	0	18
19	Capitalized Overhead - Cost For Gas Invent	0	0	0	19
20	Other Adjustment	0	0	0	20
21	Subtotal Deductions	3,591,636	3,600,215	8,579	21
22	Taxable Income for CCFT	1,076,567	1,065,310	(11,257)	22
23	CCFT	95,168	94,173	(995)	23
24	State Tax Adjustment	(3,987)	(3,987)	0	24
25	Current CCFT	91,182	90,187	(995)	25
26	Deferred Taxes - Reg Asset	0	0	0	26
27	Deferred Taxes - Interest	586	586	0	27
28	Deferred Taxes - Vacation	(260)	(260)	0	28
29	Deferred Taxes - Other	0	0	0	29
30	Deferred Taxes - Fixed Assets	(9,355)	(9,355)	0	30
31	Total CCFT	82,152	81,157	(995)	31
FEDERAL TAXES:					
32	CCFT - Prior Year Adjustment	101,317	101,317	0	32
33	FIT Capitalized Interest Adjustment	(773)	(773)	0	33
34	FIT Tax Depreciation - Declining Balance	0	0	0	34
35	FIT Tax Depreciation - SLRL	0	0	0	35
36	FIT Tax Depreciation - Fixed Assets	2,110,996	2,119,039	8,043	36
37	FIT Tax Depreciation - Other	0	0	0	37
38	Capitalized Overhead - Cost For Gas Invent	0	0	0	38
39	Other Adjustment	0	0	0	39
40	FIT Preferred Dividend Adjustment	2,712	2,712	0	40
41	Subtotal Deductions	4,060,595	4,076,687	16,091	41
42	Taxable Income for FIT	607,608	588,838	(18,770)	42
43	Federal Income Tax	212,663	206,093	(6,569)	43
44	Deferred Taxes - Reg Asset	(4,138)	(4,138)	0	44
45	Tax Effect of MTD & Prod Tax Credits	(10,287)	(10,287)	0	45
46	Deferred Taxes - Interest	(270)	(270)	0	46
47	Deferred Taxes - Vacation	(1,030)	(1,030)	0	47
48	Deferred Taxes - Other	0	0	0	48
49	Deferred Taxes - Fixed Assets	30,058	33,318	3,261	49
50	Total Federal Income Tax	226,995	223,686	(3,308)	50

APPENDIX A: Table 4-A
Pacific Gas and Electric Company
2017 CPUC General Rate Case (GRC)
Income Taxes at Proposed Rates - Test Year 2017
Electric Distribution Summary
(Thousands of Dollars)

Line No.	<u>Description</u>	Settlement (A)	Adopted (B)	Difference (C) = (B) - (A)	Line No.
1	Revenues	4,269,025	4,266,326	(2,699)	1
2	O&M Expenses	1,327,191	1,327,160	(30)	2
3	Nuclear Decommissioning Expense	0	0	0	3
4	Superfund Tax	0	0	0	4
5	Taxes Other Than Income	208,343	208,343	0	5
6	Subtotal	<u>2,733,491</u>	<u>2,730,823</u>	<u>(2,668)</u>	6
DEDUCTIONS FROM TAXABLE INCOME:					
7	Interest Charge Adjustment	358,404	358,752	347	7
8	Fiscal/Calendar Property Tax Adjustment	3,401	3,401	0	8
9	Operating Expense Adjustments	52,797	52,797	0	9
10	Repair Deduction	425,076	430,983	5,908	10
11	Removal Cost Adjustment	126,751	128,536	1,784	11
12	Vacation Pay Adjustment	(1,259)	(1,259)	0	12
13	Capitalized Software Adjustment	49,019	49,030	11	13
14	Subtotal Deductions	<u>1,014,189</u>	<u>1,022,240</u>	<u>8,051</u>	14
CCFT TAXES:					
15	CCFT Capitalized Interest Adjustment	1,772	1,772	0	15
16	CCFT Tax Depreciation - Declining Balance	0	0	0	16
17	CCFT Tax Depreciation - Fixed Assets	865,653	866,183	530	17
18	CCFT Tax Depreciation - Other	0	0	0	18
19	Capitalized Overhead - Cost For Gas Invent	0	0	0	19
20	Other Adjustment	0	0	0	20
21	Subtotal Deductions	<u>1,881,614</u>	<u>1,890,195</u>	<u>8,581</u>	21
22	Taxable Income for CCFT	851,877	840,628	(11,249)	22
23	CCFT	75,306	74,312	(994)	23
24	State Tax Adjustment	<u>(867)</u>	<u>(867)</u>	<u>0</u>	24
25	Current CCFT	74,439	73,444	(994)	25
26	Deferred Taxes - Reg Asset	0	0	0	26
27	Deferred Taxes - Interest	157	157	0	27
28	Deferred Taxes - Vacation	(111)	(111)	0	28
29	Deferred Taxes - Other	0	0	0	29
30	Deferred Taxes - Fixed Assets	<u>(2,411)</u>	<u>(2,411)</u>	<u>0</u>	30
31	Total CCFT	72,073	71,079	(994)	31
FEDERAL TAXES:					
32	CCFT - Prior Year Adjustment	73,383	73,383	0	32
33	FIT Capitalized Interest Adjustment	935	935	0	33
34	FIT Tax Depreciation - Declining Balance	0	0	0	34
35	FIT Tax Depreciation - SLRL	0	0	0	35
36	FIT Tax Depreciation - Fixed Assets	1,070,510	1,078,553	8,043	36
37	FIT Tax Depreciation - Other	0	0	0	37
38	Capitalized Overhead - Cost For Gas Invent	0	0	0	38
39	Other Adjustment	0	0	0	39
40	FIT Preferred Dividend Adjustment	301	301	0	40
41	Subtotal Deductions	<u>2,159,318</u>	<u>2,175,412</u>	<u>16,093</u>	41
42	Taxable Income for FIT	574,173	555,411	(18,762)	42
43	Federal Income Tax	200,961	194,394	(6,567)	43
44	Deferred Taxes - Reg Asset	(900)	(900)	0	44
45	Tax Effect of MTD & Prod Tax Credits	0	0	0	45
46	Deferred Taxes - Interest	327	327	0	46
47	Deferred Taxes - Vacation	(441)	(441)	0	47
48	Deferred Taxes - Other	0	0	0	48
49	Deferred Taxes - Fixed Assets	<u>(18,367)</u>	<u>(15,106)</u>	<u>3,261</u>	49
50	Total Federal Income Tax	181,580	178,274	(3,306)	50

APPENDIX A: Table 4-B
Pacific Gas and Electric Company
2017 CPUC General Rate Case (GRC)
Income Taxes at Proposed Rates - Test Year 2017
Gas Distribution Summary
(Thousands of Dollars)

Line No.	<u>Description</u>	Settlement (A)	Adopted (B)	Difference (C) = (B) - (A)	Line No.
1	Revenues	1,766,584	1,766,576	(7)	1
2	O&M Expenses	849,043	849,043	(0)	2
3	Nuclear Decommissioning Expense	0	0	0	3
4	Superfund Tax	0	0	0	4
5	Taxes Other Than Income	85,613	85,613	0	5
6	Subtotal	831,928	831,920	(7)	6
DEDUCTIONS FROM TAXABLE INCOME:					
7	Interest Charge Adjustment	133,935	133,933	(2)	7
8	Fiscal/Calendar Property Tax Adjustment	2,645	2,645	0	8
9	Operating Expense Adjustments	(22,142)	(22,142)	0	9
10	Repair Deduction	392,114	392,114	0	10
11	Removal Cost Adjustment	24,588	24,588	0	11
12	Vacation Pay Adjustment	(826)	(826)	0	12
13	Capitalized Software Adjustment	33,701	33,701	0	13
14	Subtotal Deductions	564,014	564,013	(2)	14
CCFT TAXES:					
15	CCFT Capitalized Interest Adjustment	(525)	(525)	0	15
16	CCFT Tax Depreciation - Declining Balance	0	0	0	16
17	CCFT Tax Depreciation - Fixed Assets	408,252	408,252	0	17
18	CCFT Tax Depreciation - Other	0	0	0	18
19	Capitalized Overhead - Cost For Gas Invent	0	0	0	19
20	Other Adjustment	0	0	0	20
21	Subtotal Deductions	971,741	971,740	(2)	21
22	Taxable Income for CCFT	(139,814)	(139,820)	(6)	22
23	CCFT	(12,360)	(12,360)	(1)	23
24	State Tax Adjustment	(569)	(569)	0	24
25	Current CCFT	(12,929)	(12,929)	(1)	25
26	Deferred Taxes - Reg Asset	0	0	0	26
27	Deferred Taxes - Interest	(46)	(46)	0	27
28	Deferred Taxes - Vacation	(73)	(73)	0	28
29	Deferred Taxes - Other	0	0	0	29
30	Deferred Taxes - Fixed Assets	(1,433)	(1,433)	0	30
31	Total CCFT	(14,482)	(14,482)	(1)	31
FEDERAL TAXES:					
32	CCFT - Prior Year Adjustment	1,562	1,562	0	32
33	FIT Capitalized Interest Adjustment	(543)	(543)	0	33
34	FIT Tax Depreciation - Declining Balance	0	0	0	34
35	FIT Tax Depreciation - SLRL	0	0	0	35
36	FIT Tax Depreciation - Fixed Assets	590,063	590,063	0	36
37	FIT Tax Depreciation - Other	0	0	0	37
38	Capitalized Overhead - Cost For Gas Invent	0	0	0	38
39	Other Adjustment	0	0	0	39
40	FIT Preferred Dividend Adjustment	39	39	0	40
41	Subtotal Deductions	1,155,136	1,155,134	(2)	41
42	Taxable Income for FIT	(323,208)	(323,214)	(6)	42
43	Federal Income Tax	(113,123)	(113,125)	(2)	43
44	Deferred Taxes - Reg Asset	(591)	(591)	0	44
45	Tax Effect of MTD & Prod Tax Credits	0	0	0	45
46	Deferred Taxes - Interest	(190)	(190)	0	46
47	Deferred Taxes - Vacation	(289)	(289)	0	47
48	Deferred Taxes - Other	0	0	0	48
49	Deferred Taxes - Fixed Assets	63,787	63,787	(0)	49
50	Total Federal Income Tax	(50,406)	(50,408)	(2)	50

APPENDIX A: Table 4-C
Pacific Gas and Electric Company
2017 CPUC General Rate Case (GRC)
Income Taxes at Proposed Rates - Test Year 2017
Electric Generation Summary
(Thousands of Dollars)

Line No.	<u>Description</u>	Settlement (A)	Adopted (B)	Difference (C) = (B) - (A)	Line No.
1	Revenues	2,120,971	2,120,968	(3)	1
2	O&M Expenses	928,336	928,336	(0)	2
3	Nuclear Decommissioning Expense	0	0	0	3
4	Superfund Tax	0	0	0	4
5	Taxes Other Than Income	89,850	89,850	0	5
6	Subtotal	1,102,784	1,102,781	(3)	6
DEDUCTIONS FROM TAXABLE INCOME:					
7	Interest Charge Adjustment	137,825	137,824	(1)	7
8	Fiscal/Calendar Property Tax Adjustment	1,113	1,113	0	8
9	Operating Expense Adjustments	12,800	12,800	0	9
10	Repair Deduction	67,144	67,144	0	10
11	Removal Cost Adjustment	17,911	17,911	0	11
12	Vacation Pay Adjustment	(858)	(858)	0	12
13	Capitalized Software Adjustment	32,205	32,205	0	13
14	Subtotal Deductions	268,140	268,139	(1)	14
CCFT TAXES:					
15	CCFT Capitalized Interest Adjustment	5,384	5,384	0	15
16	CCFT Tax Depreciation - Declining Balance	0	0	0	16
17	CCFT Tax Depreciation - Fixed Assets	464,757	464,757	0	17
18	CCFT Tax Depreciation - Other	0	0	0	18
19	Capitalized Overhead - Cost For Gas Invent	0	0	0	19
20	Other Adjustment	0	0	0	20
21	Subtotal Deductions	738,281	738,280	(1)	21
22	Taxable Income for CCFT	364,503	364,501	(2)	22
23	CCFT	32,222	32,222	(0)	23
24	State Tax Adjustment	(2,550)	(2,550)	0	24
25	Current CCFT	29,672	29,672	(0)	25
26	Deferred Taxes - Reg Asset	0	0	0	26
27	Deferred Taxes - Interest	476	476	0	27
28	Deferred Taxes - Vacation	(76)	(76)	0	28
29	Deferred Taxes - Other	0	0	0	29
30	Deferred Taxes - Fixed Assets	(5,511)	(5,511)	0	30
31	Total CCFT	24,561	24,561	(0)	31
FEDERAL TAXES:					
32	CCFT - Prior Year Adjustment	26,372	26,372	0	32
33	FIT Capitalized Interest Adjustment	(1,166)	(1,166)	0	33
34	FIT Tax Depreciation - Declining Balance	0	0	0	34
35	FIT Tax Depreciation - SLRL	0	0	0	35
36	FIT Tax Depreciation - Fixed Assets	450,423	450,423	0	36
37	FIT Tax Depreciation - Other	0	0	0	37
38	Capitalized Overhead - Cost For Gas Invent	0	0	0	38
39	Other Adjustment	0	0	0	39
40	FIT Preferred Dividend Adjustment	2,372	2,372	0	40
41	Subtotal Deductions	746,142	746,141	(1)	41
42	Taxable Income for FIT	356,643	356,640	(2)	42
43	Federal Income Tax	124,825	124,824	(1)	43
44	Deferred Taxes - Reg Asset	(2,647)	(2,647)	0	44
45	Tax Effect of MTD & Prod Tax Credits	(10,287)	(10,287)	0	45
46	Deferred Taxes - Interest	(408)	(408)	0	46
47	Deferred Taxes - Vacation	(300)	(300)	0	47
48	Deferred Taxes - Other	0	0	0	48
49	Deferred Taxes - Fixed Assets	(15,362)	(15,362)	0	49
50	Total Federal Income Tax	95,821	95,820	(1)	50

APPENDIX A: Table 5

Pacific Gas and Electric Company
 2017 CPUC General Rate Case (GRC)
 Adopted Rate Base - Test Year 2017
 Electric and Gas Departments Summary
 (Thousands of Dollars)

Line No.	Description	Electric Distribution (A)	Gas Distribution (B)	Electric Generation (C)	Total Year 2017 (D)	Line No.
WEIGHTED AVERAGE PLANT:						
1	Plant Beginning Of Year (BOY)	29,526,820	11,174,699	15,436,713	56,138,232	1
2	Net Additions	693,960	458,401	191,315	1,343,675	2
3	Total Weighted Average Plant	30,220,780	11,633,100	15,628,027	57,481,907	3
WORKING CAPITAL:						
4	Material and Supplies - Fuel	0	0	0	0	4
5	Material and Supplies - Other	75,586	19,803	130,334	225,722	5
6	Working Cash	208,091	129,976	195,986	534,053	6
7	Total Working Capital	283,676	149,779	326,320	759,775	7
ADJUSTMENTS FOR TAX REFORM ACT:						
8	Deferred Capitalized Interest	(2,647)	(442)	28,354	25,265	8
9	Deferred Vacation	16,652	10,925	11,341	38,918	9
10	Deferred CIAC Tax Effects	368,418	95,369	395	464,182	10
11	Total Adjustments	382,424	105,851	40,091	528,366	11
12	CUSTOMER ADVANCES	70,007	26,414	0	96,421	12
DEFERRED TAXES						
13	Accumulated Regulatory Assets	0	0	(15,478)	(15,478)	13
14	Accumulated Fixed Assets	3,415,924	960,875	1,130,778	5,507,577	14
15	Accumulated Other	0	0	0	0	15
16	Deferred ITC	31,125	15,881	193,208	240,214	16
17	Deferred Tax - Other	0	0	0	0	17
18	Total Deferred Taxes	3,447,049	976,756	1,308,508	5,732,313	18
19	DEPRECIATION RESERVE	13,518,402	5,714,384	9,364,543	28,597,330	19
20	TOTAL Ratebase	13,851,423	5,171,175	5,321,386	24,343,984	20

APPENDIX A: Table 6
 Pacific Gas and Electric Company
 2017 CPUC General Rate Case (GRC)
Adopted Post-Test Year Revenue Requirements (RRQ)

Line No.	Line of Business	Test Year		Attrition Year 2018				Attrition Year 2019				Line No.					
		2017 Forecast	(A)	2018 Forecast	(B)	Attrition Increase	(C)	Attrition Allocation	(D)	Attrition Increase	(E)		2019 Forecast	(F)	Attrition Increase	(G)	Attrition Allocation
1	Electric Generation	2,114,943		2,198,943	84,000	18.9%	2,268,943	70,000	19.4%	3.2%	2,268,943	70,000	19.4%	3.2%	1		
2	Electric Distribution	4,148,362		4,398,362	250,000	56.3%	4,593,362	195,000	54.0%	4.4%	4,593,362	195,000	54.0%	4.4%	2		
3	Gas Distribution	1,738,485		1,848,485	110,000	24.8%	1,944,485	96,000	26.6%	5.2%	1,944,485	96,000	26.6%	5.2%	3		
4	Revenue Collected in Rates Total	\$ 8,001,791		\$ 8,445,791	\$ 444,000	100.0%	\$ 8,806,791	\$ 361,000	100.0%	4.3%	\$ 8,806,791	\$ 361,000	100.0%	4.3%	4		