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**BEFORE THE PUBLIC UTILITIES COMMISSION  
OF THE STATE OF CALIFORNIA**

Application of Pacific Gas and Electric Company for  
Authority, Among Other Things, to Increase Rates and  
Charges for Electric and Gas Service Effective on  
January 1, 2020.

(U 39 M)

Application No. 18-12-\_\_\_\_\_

**TEST YEAR 2020 GENERAL RATE CASE APPLICATION  
OF PACIFIC GAS AND ELECTRIC COMPANY (U 39 M)**

MARY A. GANDESBERY  
PETER OUBORG  
MICHAEL R. KLOTZ

Law Department  
PACIFIC GAS AND ELECTRIC COMPANY  
Post Office Box 7442  
San Francisco, California 94120  
Telephone: (415) 973-0675  
Fax: (415) 973-5520  
E-Mail: [mary.gandesbery@pge.com](mailto:mary.gandesbery@pge.com)

Attorneys for  
PACIFIC GAS AND ELECTRIC COMPANY

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**I. INTRODUCTION**

Pacific Gas and Electric Company (PG&E) respectfully files this application for a Test Year 2020 General Rate Case (GRC). PG&E requests the California Public Utilities Commission (Commission) to authorize an increase to PG&E's electric and gas rates and charges effective January 1, 2020, to collect the revenue requirements that PG&E needs to continue to provide safe and reliable gas and electric service to its customers.<sup>1/</sup>

PG&E requests that the Commission increase 2020 gas and electric distribution and generation base revenue requirements by a total of \$1.058 billion. PG&E's request represents a 12.4 percent increase over the 2019 adopted revenue of \$8.518 billion. This proposed increase translates to a bill impact of 6.4 percent, or \$10.57 per month, for PG&E's typical residential electric and gas customer.

**II. OVERVIEW OF PG&E'S APPLICATION**

PG&E's GRC arrives at a time of significant change and uncertainty. The most destructive wildfires in state history occurred in 2017 and 2018, resulting in unparalleled loss of life and property. Our hearts are with all the communities and individuals affected by these wildfires. The impacts of climate change and increased wildfire risk require all electric

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<sup>1/</sup> This application is submitted pursuant to Article 2 of the Commission's Rules of Practice and Procedure and the Commission's Rate Case Plan adopted in Decision (D.) 14-12-025 ("Rate Case Plan"). The Commission's prior rate case plan, embodied in D.07-07-004, is referred to herein as the "historic" Rate Case Plan. The timing of PG&E's application is consistent with the extension of time authorized by letter from Alice Stebbins, Executive Director, to Robert S. Kenney, Vice President Regulatory Affairs (June 29, 2018).

utilities—whether publicly or investor-owned—to take additional precautionary measures to further reduce wildfire risks, including by taking additional steps to harden their infrastructure and increase vegetation management.

This GRC addresses these challenges, while also maintaining focus on other potentially hazardous elements of our work. The following table summarizes the key drivers of the revenue requirement increase in 2020:

**Table 1**  
**Key Drivers of 2020 Revenue Requirement Increase**

<b>Revenue Requirement Drivers:</b>	<b>Increase from 2019 Authorized</b>
Community Wildfire Safety Program	6.8%
Liability Insurance	3.2%
Core Gas and Electric Operations	2.4%
<b>Total Proposed Revenue Requirement Increase</b>	<b>12.4%</b>

**A. Wildfire-Related Forecast Drivers.**

PG&E’s Community Wildfire Safety Program was initiated following the 2017 wildfires to respond to the above-described challenges. More than half of PG&E’s proposed increase is directly related to wildfire prevention, risk reduction, and additional safety enhancements. PG&E proposes to spend approximately \$5 billion in expense and capital from 2018 to 2022 on our expanded Community Wildfire Safety Program. Among the important wildfire safety investments are the following components:

- Installing stronger and more resilient poles and covered power lines across 2,000 miles of high fire-risk areas;
- Implementing SmartMeter™ technology to more quickly identify and respond to fallen power lines;
- Increasing ongoing work to keep power lines clear of branches from an estimated 120 million trees with the potential to grow or fall into our overhead power lines;

- Coordinating prevention and response efforts by monitoring wildfire risk in real-time from PG&E's Wildfire Safety Operations Center;
- Expanding its network of weather stations to enhance weather forecasting and modeling. By 2022, PG&E will add 1,300 new weather stations in high fire-risk areas; and
- Installing nearly 600 new high-definition cameras in high fire-threat areas, increasing coverage across these areas to more than 90 percent.

These proposed investments are additional precautionary measures implemented following the 2017 and 2018 wildfires that are intended to further reduce wildfire threats in PG&E's service area. Funding for these proposals comprises a 6.8 percent increase over 2019 authorized GRC revenues.

PG&E also requests an increase of 3.2 percent over 2019 authorized GRC revenues attributable to the substantial increase in the costs of insurance available to California electric utilities. This increase is impacting all California electric utilities due, in large part, to the increased risk of wildfire and the doctrine of inverse condemnation as it is applied to privately-owned California utilities.

#### **B. Other Forecast Drivers.**

PG&E requests a revenue requirement increase for its core gas and electric operations of approximately 2.4 percent. This amount, which approximates the current rate of inflation, reflects substantial cost efficiencies PG&E has implemented to keep its rates as low as possible. Most of this 2.4 percent increase is attributable to capital additions due to PG&E's increased investments in its gas and electric infrastructure, and to depreciation and decommissioning.

#### **C. PG&E's GRC Forecast Is Informed by a Detailed Risk Assessment.**

PG&E, consistent with California policy, places the safety of the public, its employees, and contractors as its top priority.<sup>2/</sup> In Decision (D.) 14-12-025, the Commission adopted a risk-informed decision-making framework, the Risk Assessment and Mitigation Phase (RAMP), which provides an early indication of utilities' risk priorities and mitigation plans to be included

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<sup>2/</sup> See Pub. Util. Code §§ 451, 963 (b)(3).

in their general rate cases. PG&E is incorporating its first RAMP report into this GRC, including probabilistic risk models updated to reflect the GRC forecast. Vice President and Chief Risk Officer Stephen Cairns' testimony provides an overview of PG&E's top risks and discusses how PG&E integrated its refreshed RAMP analysis into the lines of business' (LOB) forecast and testimony. Each operational witness supporting mitigation costs describes the activities designed to mitigate the identified key safety risks.<sup>3/</sup>

**D. PG&E's GRC Forecast Was Prepared Prior to the Camp Fire.**

Due to the lead time necessary to run the Results of Operations model and finalize the presentation of this case, PG&E completed its GRC forecast in May 2018, apart from the Community Wildfire Safety Program and Human Resources forecasts, which were completed in October 2018. PG&E's plans are thus based on the then-available information. Since those forecasts were completed, the devastating Camp Fire has changed PG&E's expected workplan for 2018 and 2019 and caused additional financial uncertainty for the Company.

At present, employees throughout the Company have been reassigned to restore gas and electric service in Butte County, diverting them from their normal work. Therefore, the work PG&E conducts in 2018 and 2019 to support Butte County will cause deviations from the work forecast for those years in this proceeding.

In addition, PG&E continues to face extraordinary uncertainties associated with wildfire risk that could significantly impact our ability to access capital on reasonable terms. These uncertainties, which have grown after the Camp Fire, have led to credit rating downgrades in September and November 2018, and may lead to additional downgrades. Weakened credit conditions may impair PG&E's ability to raise new debt and equity, which could impact the amount of work PG&E can commit to financing and require a change to the scope of work that PG&E proposes to accomplish in the upcoming rate case period.

Given the evolving situation, PG&E will keep the Commission and parties updated during this proceeding regarding PG&E's financial condition and any significant changes

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<sup>3/</sup> The RAMP tracker is Exhibit (PG&E-2), Workpaper 3.



required to the work plans included in PG&E’s testimony. Due to the long lead time necessary for real estate transactions, PG&E anticipates that it will not be able to execute on some of the proposals in the Corporate Real Estate testimony and will update that testimony.<sup>4/</sup> PG&E will provide a status report on these topics at the Prehearing Conference in this proceeding.

### III. STATEMENT OF RELIEF AND AUTHORITY SOUGHT

Table 2 shows the bill impact for electric residential customers not covered by the California Alternate Rates for Energy (CARE) program using 500 kilowatt-hours (kWh) and 34 therms per month.

**Table 2**  
**Impact on Non-CARE Residential Typical Customer Bills**

Monthly Residential Customer Usage	Current 2018 Bill	Proposed 2020 Bill	Increase	2018 to 2020 Percent Increase
<b>Electric:</b>				
500 kWh	\$113.64	\$122.37	\$8.73	7.7%
<b>Gas:</b>				
34 Therms	\$52.30	\$54.13	\$1.84	3.5%
<b>Total Average Bill:</b>	<b>\$165.94</b>	<b>\$176.50</b>	<b>\$10.57</b>	<b>6.4%</b>

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<sup>4/</sup> (PG&E-7), Chapter 5.

Table 3 sets forth PG&E's request for an increase in base revenue amounts.

**Table 3**  
**Increase in Base Revenue Amounts**  
**(Millions of Dollars)**

	2018 Adopted Revenue Requirement <sup>5</sup>	2019 Adopted Revenue Requirement <sup>5</sup>	2020 Proposed Revenue Requirement	Increase: 2018 Adopted to 2020 Proposed		Increase: 2019 Adopted to 2020 Proposed	
				\$	%	\$	%
<b>Gas Distribution</b>	\$1,889	\$1,963	\$2,097	\$208	11.0%	\$134	6.8%
<b>Electric Distribution</b>	\$4,182	\$4,364	\$5,113	\$931	23.3%	\$749	17.2%
<b>Electric Generation</b>	2,101	\$2,191	\$2,366	\$265	12.6%	\$175	8.0%
<b>Total</b>	<b>\$8,171</b>	<b>\$8,518</b>	<b>\$9,576</b>	<b>\$1,405</b>	<b>17.2%</b>	<b>\$1,058</b>	<b>12.4%</b>

Because PG&E's total electric and gas revenue requirements consist largely of energy procurement and other costs not included in the gas distribution, electric distribution, and electric generation revenue requirements presented in the GRC, the percentage increases over total revenue requirements are substantially lower than the percentage increases shown above.

Table 4 below shows the total gas distribution revenue requirement increase over the 2018 total adopted gas revenue requirement and the 2019 total adopted gas revenue requirement. Also presented in Table 4 is the combined electric distribution and electric generation revenue requirement increase over 2018 total electric revenue requirement and the 2019 total electric revenue requirement.

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<sup>5/</sup> These amounts include revenues from D.17-05-013 (PG&E's 2017 GRC) adjusted for D.17-07-005 and Advice Letter 3887-G/5148-E (Cost of Capital changes adopted for Long Term Debt and Common Stock) and the Tax Cuts and Jobs Act of 2017 (PG&E's Petition for Modification of D.17-05-013 to Reflect Tax Changes). Also included are the 2019 adopted/requested revenue requirements associated with the following previously separately funded projects: D.14-03-021 (Mobile Home Park to the Meter), D.14-10-033 (Greenhouse Gas Compliance Instruments Inventory), D.17-06-015 (Natural Gas Leak Abatement Program, D.18-01-022 (Retirement of Diablo Canyon Nuclear Power Plant, Capital Costs True-up to Actuals), D.14-08-032 (2014 GRC, Diablo Canyon Seismic Studies Long Term Seismic Program) and D.17-05-013 (2017 GRC, Residential Rate Reform).

**Table 4**  
**GRC Revenue Increase Over Total Revenues**  
**(Millions of Dollars)**

	<b>2018 Adopted Revenues</b>	<b>2020 Revenue Increase Over 2018 Revenues</b>	<b>% Increase over 2018 Revenues</b>	<b>2019 Adopted Revenues</b>	<b>2020 GRC Increase Over 2019 Revenues</b>	<b>% Increase Over 2019 Revenues</b>
<b>Gas</b>	\$4,482	\$209	4.7%	\$4,556	\$134	2.9%
<b>Electric</b>	\$13,355	\$1,196	9.0%	\$13,628	\$ 924	6.8%
<b>Total</b>	<b>\$17,837</b>	<b>\$1,405</b>	<b>7.9%</b>	<b>\$18,184</b>	<b>\$1,058</b>	<b>5.8%</b>

PG&E also requests the Commission to authorize adjustments for the 2021 and 2022 attrition years. PG&E requests that the Commission authorize its post test-year revenue requirement increase of \$454 million in 2021 (an annual increase of 4.7 percent), and \$486 million in 2022 (an annual increase of 4.8 percent). PG&E estimates the attrition adjustments will yield the revenue requirement increases set forth in Table 5.

**Table 5**  
**Attrition Year Revenue Requirement Increases**  
**(Millions of Dollars)**

<b>Year</b>	<b>Gas Distribution</b>	<b>Electric Distribution</b>	<b>Electric Generation</b>	<b>Total</b>
<b>2021</b>	\$121	\$331	\$2	\$454
<b>2022</b>	\$122	\$342	\$22	\$486

#### **IV. SUMMARY OF REASONS FOR PG&E’S REQUEST AND SPECIFIC AREAS OF INCREASE**

##### **A. Reasons for Required Relief.**

PG&E provides detailed support for its 2020 GRC Application in the prepared testimony and workpapers accompanying this Application.<sup>6/</sup> Most spending increases proposed by PG&E in the 2020 GRC relate to the increase in wildfire risk in California. As discussed above, key reasons for the required increase in revenue requirements include costs associated with:

(1) PG&E’s Community Wildfire Safety Program; (2) increased insurance premiums; (3) capital

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<sup>6/</sup> PG&E will upload its prepared written testimony to the Commission’s website in accordance with Rule 13.7 (f) of the Commission’s Rules after the Docket Office assigns an application number.

investments to replace aging infrastructure; and (4) depreciation associated with PG&E's plant investments. The specific areas of increase for the gas distribution, electric distribution, and power generation functions are discussed separately below.

**B. Specific Areas of Increase.**

The fundamental elements making up PG&E's gas distribution, electric distribution, and generation revenue requirements increases are: Operations and Maintenance (O&M) expenses; Customer Service expense; Administrative and General (A&G) expense; changes in Other Operating Revenue; Revenue Fees and Uncollectibles (RF&U), taxes, depreciation, and changes in depreciation rates.

**1. Gas Distribution Revenue Requirements.**

Table 6 lists the elements comprising the proposed 2020 gas distribution revenue requirement increase over the amounts the Commission adopted in PG&E's 2017 GRC, as adjusted per footnote 5, *supra*.

**Table 6**  
**Elements of Gas Distribution Revenue Requirement Increase**

Area	(Millions of Dollars)
O&M Expense	-\$19
Customer Service Expense	-\$4
A&G Expense	\$74
Less: Revenue Credits (Other Operating Revenue & Wheeling)	-\$5
RF&U, Other Adjs, Taxes Other than Income	\$8
Return, Taxes, Depreciation, and Amortization	\$79
<b>Increase in Retail Revenue Amount</b>	<b>\$134</b>

## 2. Electric Distribution Revenue Requirement.

Table 7 lists the elements comprising the proposed 2020 electric distribution revenue requirement increase over the amounts the Commission adopted in PG&E's 2017 GRC, as adjusted per footnote 5, *supra*.

**Table 7**  
**Elements of Electric Distribution Revenue Requirement Increase**

<b>Area</b>	<b>(Millions of Dollars)</b>
O&M Expense	\$333
Customer Service Expense	-\$17
A&G Expense	\$181
Less: Revenue Credits (Other Operating Revenue & Wheeling)	-\$36
RF&U, Other Adjs, Taxes Other than Income	\$29
Return, Taxes, Depreciation, and Amortization	\$259
<b>Increase in Retail Revenue Amount</b>	<b>\$749</b>

## 3. Electric Generation Revenue Requirement.

Table 8 lists the elements comprising the proposed 2020 electric generation revenue requirement increase over the amounts the Commission adopted in PG&E's 2017 GRC, as adjusted per footnote 5, *supra*.

**Table 8**  
**Elements of Electric Generation Revenue Requirement Increase**

<b>Area</b>	<b>(Millions of Dollars)</b>
O&M Expense	-\$104
Customer Service Expense	\$2
A&G Expense	\$106
Less: Revenue Credits (Other Operating Revenue & Wheeling)	-\$3
RF&U, Other Adjs, Taxes Other than Income	\$18
Return, Taxes, Depreciation, and Amortization	\$156
<b>Increase in Retail Revenue Amount</b>	<b>\$175</b>

## V. AMOUNT OF REVENUE INCREASE BY CUSTOMER CLASS

The illustrative gas distribution revenue percentage change for each customer class is presented in Table 9.

**Table 9**  
**Illustrative Revenue Allocation By Customer Class: Gas**

<b>Gas Customer Class</b>	<b>Present (2018) Revenue (\$000)</b>	<b>Proposed (2020) Revenue (\$000)</b>	<b>Revenue Change (\$000)</b>	<b>Percentage Revenue Change</b>
<b>Core Bundled Service</b>				
Residential	\$2,800,493	\$2,903,570	\$103,078	3.7%
Small Commercial	\$803,764	\$826,771	\$23,007	2.9%
Large Commercial	\$55,628	\$56,489	\$861	1.5%
Natural Gas Vehicle (Uncompressed Service)	\$14,144	\$14,269	\$126	0.9%
Natural Gas Vehicle (Compressed Service)	\$5,429	\$5,420	-\$9	-0.2%
<b>Noncore Service</b>				
Industrial Distribution	\$89,882	\$93,213	\$3,331	3.7%
Industrial Transmission	\$280,829	\$283,752	\$2,922	1.0%
Industrial Backbone	\$811	\$826	\$15	1.9%
Electric Generation - D/T	\$114,648	\$114,999	\$351	0.3%
Electric Generation - Backbone	\$79,437	\$79,680	\$243	0.3%
Natural Gas Vehicle (Uncompressed Service)	\$805	\$811	\$5	0.7%
<b>Wholesale</b>				
Alpine Natural Gas	\$78	\$78	\$0	0.0%
Coalinga	\$314	\$314	\$0	0.0%
Island Energy	\$60	\$60	\$0	0.0%
Palo Alto	\$3,903	\$3,903	\$0	0.0%
West Coast Gas - Castle	\$210	\$220	\$10	4.5%
West Coast Gas - Mather Distribution	\$241	\$253	\$12	4.9%
West Coast Gas - Mather Transmission	\$45	\$45	\$0	0.0%
<b>Unbundled Gas Transmission and Storage</b>	<b>\$230,866</b>	<b>\$230,866</b>	<b>\$0</b>	<b>0.0%</b>
<b>Total</b>	<b>\$4,481,586</b>	<b>\$4,615,538</b>	<b>\$133,952</b>	<b>3.0%</b>

The revenue changes set forth above are illustrative only. The gas distribution revenue change has been allocated to customer classes in proportion to the gas distribution base revenue allocation adopted in PG&E's most recent Biennial Cost Allocation Proceeding (BCAP)

D.10-06-035.<sup>7/</sup>

The illustrative electric distribution revenue percentage change for each customer class is presented in Table 10.

**Table 10**  
**Illustrative Revenue Allocation By Customer Class: Electric**

<b>Customer Class Bundled</b>	<b>Present (2018) Revenue (\$000)</b>	<b>Proposed (2020) Revenue (\$000)</b>	<b>Revenue Change (\$000)</b>	<b>Percentage Revenue Change</b>
Residential	\$3,765,266	\$4,059,487	\$294,221	7.8%
Small L&P	\$1,176,406	\$1,261,254	\$84,848	7.2%
Medium L&P	\$1,063,486	\$1,124,650	\$61,163	5.8%
E-19 Total	\$1,223,958	\$1,291,879	\$67,921	5.5%
Streetlights	\$41,084	\$42,867	\$1,783	4.3%
Standby	\$55,354	\$58,005	\$2,651	4.8%
Agriculture	\$1,075,944	\$1,151,339	\$75,395	7.0%
E-20 Total	\$1,109,161	\$1,158,345	\$49,185	4.4%
<b>Total Bundled</b>	<b>\$9,510,658</b>	<b>\$10,147,826</b>	<b>\$637,167</b>	<b>6.7%</b>

<b>Direct Access</b>				
Residential	\$1,457,470	\$1,585,343	\$127,873	8.8%
Small L&P	\$478,527	\$519,452	\$40,924	8.6%
Medium L&P	\$629,750	\$672,081	\$42,331	6.7%
E-19 Total	\$559,938	\$597,829	\$37,892	6.8%
Streetlights	\$15,756	\$16,451	\$696	4.4%
Standby	\$171	\$188	\$17	9.7%
Agriculture	\$110,266	\$118,533	\$8,267	7.5%
E-20 Total	\$558,835	\$587,682	\$28,847	5.2%
<b>Total Direct Access</b>	<b>\$3,810,714</b>	<b>\$4,097,560</b>	<b>\$286,846</b>	<b>7.5%</b>

<sup>7/</sup> PG&E is expecting a decision in the Gas Cost Allocation Proceeding (A.17-09-006) in 2019. The gas distribution base revenue will be allocated as adopted in that decision.

The revenue changes set forth above are illustrative only. They have been allocated to each customer class consistent with the allocation approved in PG&E's 2014 GRC Phase 2, D.15-08-005.

## **VI. DEMONSTRATION OF COSTS IN PG&E'S TESTIMONY.**

### **A. Cost Data In PG&E's Testimony.**

The costs and associated revenue requirements that are the subject of this Application are those estimated to occur in calendar year 2020. These costs include all O&M and A&G expenses, depreciation, taxes, and a fair return on rate base for the electric and gas distribution and electric generation functions that PG&E performs. PG&E is presenting this GRC in an "unbundled" format, consistent with all of PG&E's GRCs since 2003. All the costs have been separated into Unbundled Cost Categories (UCCs) and aggregated into business functional areas. This Application does not address revenue requirement changes in the areas of electric transmission, gas transmission and storage, or public purpose or conservation programs, except for the purpose of allocating common costs. In the area of common cost allocation, this Application asks the Commission to approve the allocations of A&G expenses and common plant to all UCCs for use in other non-GRC Commission ratemaking mechanisms.

PG&E developed and presented its test-year revenue requirement estimates using the Federal Energy Regulatory Commission (FERC) Uniform System of Accounts.<sup>8/</sup>

PG&E organized its operational activity and cost forecast by Major Work Category (MWC), the basic unit of work activity PG&E typically uses for its operational planning, budgeting, and managing purposes. PG&E's testimony regarding costs, organized by MWC, is found in Exhibits (PG&E-3) through (PG&E-9). PG&E's internal accounting system (using software that SAP AG developed) tracks PG&E's operational costs by MWC. The entries in this system are expressed in "SAP" dollars, which include certain overhead costs (i.e., in addition to the direct costs of an activity, such as labor and materials, they contain indirect costs, such as benefits and payroll taxes).

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<sup>8/</sup> See, for example, Exhibit (PG&E-10), Chapter 2.



For O&M expense, the SAP dollars for a given MWC typically may be booked to several different FERC accounts. The testimony in Exhibit (PG&E-10), Chapters 2 through 6, explains how the forecast SAP dollars in each MWC are determined and then assigned to their corresponding FERC accounts. In turn, aggregating all the MWC expense to a FERC account provides the corresponding FERC-dollar forecast.

#### **B. New Cost Model.**

PG&E uses the term “cost model” to refer to its methodology to gather and assign costs to its programs and services. For most years since 1996, PG&E has used a cost model based on establishing labor activity prices that included overhead costs such as benefits, payroll taxes, management, support, fleet services, information technology device fees, building space, and other non-overhead direct costs. Each organization included all those overhead costs and non-overhead direct costs in the activity price.

In 2016, PG&E revised the way it tracks and records overhead costs, to give its LOB and support organizations greater visibility into the costs under their direct control. PG&E changed its cost model to track overhead costs separately, and to have the providers of company-wide services (such as building, information technology, and fleet services) and LOB-specific management and support be directly accountable for managing their service costs. Overhead costs are now budgeted and recorded through separate line items for expense programs. For capital projects, overhead costs are allocated proportionally to the work.

This cost model change does not alter PG&E’s overall expenditures. It is instead a change in how PG&E tracks and records its costs to improve cost visibility and accountability. The cost model change is explained further in Exhibit (PG&E-12), Chapter 3.

### **VII. EXHIBITS, PREPARED TESTIMONY, AND WORKPAPERS**

The testimony exhibits supporting this Application consist of chapters setting forth the testimony of witnesses knowledgeable about the subject matter of their testimony. The witnesses present PG&E’s principles and policies for managing its utility functions to provide safe and

reliable service. These witnesses also provide factual support for the forecast costs in their areas of responsibility.

Each testimony exhibit generally contains an introductory chapter explaining the contents of the exhibit. In addition, each chapter generally contains an introduction which summarizes the material discussed in the chapter. A list of the testimony exhibits, chapters, and sponsoring witnesses is attached in this Application as Exhibit G.

PG&E's witnesses have prepared workpapers supporting PG&E's exhibits in accordance with the requirements of the Rate Case Plan. Consistent with prior practice, PG&E intends to request inclusion of the workpapers in the evidentiary record of the 2020 GRC. Therefore, when the witnesses adopt their prepared and rebuttal testimony along with any other testimony that may be submitted, the witnesses will also sponsor and adopt their workpapers, if any.

## **VIII. OTHER MATTERS RELATED TO PG&E'S APPLICATION**

### **A. Pension Cost Recovery Mechanism.**

The revenue requirements for the pension contributions in the period 2020 through 2022 will continue to be collected through the Pension Cost Recovery Mechanism. Consistent with the revenue requirements adopted in D.09-09-020, capitalized pension costs through 2019 are included in GRC rate base effective January 1, 2020.

### **B. Balancing Accounts and Memorandum Accounts.**

PG&E requests the Commission to approve the following proposals to adopt new balancing accounts, modify existing balancing and memorandum accounts, and close other balancing accounts. PG&E requests the Commission, in its final decision, to include a finding of fact and ordering paragraph for each proposal.

#### **1. Modifications to Existing Balancing and Memorandum Accounts.**

PG&E proposes to modify the following existing balancing and memorandum accounts:

##### **a. New Environmental Regulation Balancing Account (NERBA).**

This balancing account is used to track the difference between actual and adopted costs related to 26 best-practice activities associated with minimizing methane emissions as adopted

by the Commission in the Natural Gas Leak Abatement Order Instituting Rulemaking (R. 15-01-008). PG&E proposes to retain this account through 2022 for the sole purpose of tracking the costs associated with Grade 3 leak repairs (Best Practice 21).

**b. Nuclear Regulatory Commission Rulemaking Balancing Account (NRCRBA).**

The NRCRBA is a two-way balancing account that was established in the 2014 GRC decision.<sup>9/</sup> The NRCRBA tracks and adjusts for the difference between actual and adopted expense and capital revenue requirements, to comply with existing or modified compliance requirements. PG&E requests the Commission to authorize a modification of the NRCRBA to limit the use of the account to tracking expenses only going forward.

**c. Safety-Related Earnings Adjustment Mechanism (EAM) Related Balancing Accounts.**

PG&E proposes a safety-related Earnings Adjustment Mechanism (EAM) that would put \$30 million of revenue at risk annually over the GRC period as a function of PG&E's performance on safety.<sup>10/</sup> PG&E proposes modifications to its Distribution Revenue Adjustment Mechanism (DRAM), Utility Generation Balancing Account (UGBA), Core Fixed Cost Account (CFCA), and Noncore Customer Class Charge Account (NCA) preliminary statements to record rewards and penalties resulting from the new mechanism.

**d. Hydro Licensing Balancing Account (HLBA).**

The HLBA is a two-way balancing account that was established by the 2014 GRC decision.<sup>11/</sup> The HLBA tracks and adjusts for the difference between actual and adopted expense and capital revenue requirements associated with hydro relicensing and amending or modifying licenses. PG&E proposes to modify the HLBA to include: (1) regulatory fees; (2) costs associated with implementation of the Crane Valley Recreation Settlement Agreement; and (3) costs associated with work required because of the 2017 Oroville spillway incident.<sup>12/</sup>

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<sup>9/</sup> D.14-08-032, *mimeo*, p. 736, OP 27.

<sup>10/</sup> See Exhibit (PG&E-12), Chapter 14 for discussion.

<sup>11/</sup> D.14-08-032, *mimeo*, Section 6.2.3, pp. 379-380.

<sup>12/</sup> See Exhibit (PG&E-5), Chapter 8 for more detailed description.

**e. Statewide Marketing, Education, and Outreach Balancing Accounts (SWMEOBAs).**

The SWMEOBAs are one-way balancing accounts that were established by D.13-04-021, as subsequently modified by D.17-12-023, which expanded the scope of statewide Marketing, Education, and Outreach (ME&O) to include outreach related to residential rate reform. PG&E proposes to amend its SWMEOBAs to create a new two-way sub-account to recover the costs associated with statewide ME&O work mandated by the Commission.

**f. Z-Factor Memorandum Accounts.**

The Z-Factor Memorandum Accounts track costs associated with exogenous and unforeseen events largely beyond PG&E's control that have a material impact on PG&E's costs. PG&E proposes to continue the Z-factor mechanism with a one-time \$10 million deductible per event (positive or negative depending on the revenue requirement change). In past GRCs, the Z-factor mechanism was made applicable to the post test-years only. PG&E proposes to modify the Z-factor mechanism to include test-year events that meet the Z-factor eligibility criteria.

**g. Modification of Vegetation Management Balancing Account to Discontinue the Incremental Inspection and Removal Cost Tracking Account.**

The Incremental Inspection and Removal Cost Tracking Account (IIRCTA), a sub-account of the Vegetation Management Balancing Account, was authorized in the 2007 GRC to record costs associated with incremental inspection and removal of trees.<sup>13/</sup> PG&E proposes to eliminate this account because amounts will be recorded in the new Wildfire Mitigation Balancing Account going forward, rendering IIRCTA unnecessary.

**2. New Balancing Accounts.**

PG&E requests authority to establish the following new balancing accounts.

**a. Risk Transfer Balancing Account (RTBA).**

California utilities' costs of obtaining insurance are escalating and future costs are currently uncertain. PG&E requests permission to establish new two-way electric and gas

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<sup>13/</sup> D.07-03-044, *mimeo*, pp. 51-53.

RTBAs to record the difference between the amount adopted for insurance and other financial risk-transfer mechanisms and PG&E's actual costs. These two-way accounts would allow PG&E to pass through actual insurance costs for up to \$2 billion in coverage and return to customers any overcollection if forecast costs exceed actual costs.

**b. Wildfire Mitigation Balancing Account (WMBA).**

PG&E proposes to create a new two-way balancing account to track and record actual incremental expenses and capital revenue requirements associated with the incremental costs related to fire risk-mitigation work that are not already addressed and recorded in another account. This would include the costs associated with overhead system hardening, enhanced vegetation management, and other incremental costs of wildfire mitigations that are approved by the Commission in PG&E's annual Wildfire Mitigation Plan that will be filed in February 2019, pursuant to Senate Bill (SB) 901.

**3. Memorandum and Balancing Accounts to be Discontinued.**

**a. Fire Hazard Prevention Memorandum Account (FHPMA).**

The FHPMA, established in 2009,<sup>14/</sup> is used to record incremental costs of fire hazard prevention measures associated with new CPUC requirements in specified decisions. As discussed above, PG&E proposes the creation of the new WMBA to track and recover the costs that are now recorded in this account, among others, beginning in 2020. Approval of the WMBA would render this memorandum account unnecessary. PG&E will file a future application requesting recovery of any balance in the FHPMA as of December 31, 2019.

**b. Tax Memorandum Account (TMA).**

The TMA was established by the 2017 GRC.<sup>15/</sup> The TMA tracks differences between authorized GRC revenue requirements for income tax and actual expenditures for: (1) net revenue changes, and (2) mandatory or elective tax law changes, tax accounting changes, tax procedural changes, or tax policy changes. PG&E proposes to eliminate this tracking account

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<sup>14/</sup> D.09-08-029, *mimeo*, p. 54, OP 7.

<sup>15/</sup> D.17-05-013, *mimeo*, pp. 249-250, OP 11.

because it is unnecessary and could lead to results inconsistent with previous ratemaking decisions.

**c. Natural Gas Leak Abatement Program Balancing Account (NGLAPBA).**

The NGLAPBA tracks the difference between actual and adopted costs related to incremental costs of pilot projects, and research and development related to minimizing methane emissions. In accordance with D.17-06-015, the NGLAPBA will no longer be necessary after December 31, 2019.<sup>16/</sup> Upon the transfer of the December 31, 2019, balance in the distribution sub-account to other accounts, PG&E proposes to close the NGLAPBA.

**d. Diablo Canyon Seismic Studies Balancing Account (DCSSBA).**

The DCSSBA records and tracks actual costs associated with conducting additional seismic studies, and other related activities in implementing Assembly Bill (AB) 1632 and implementing and managing PG&E's Long-Term Seismic Program (LTSP). PG&E has included a forecast of ongoing LTSP costs in this GRC. Upon approval of the balance of this account as of December 31, 2019, through the Energy Resource Recovery Account (ERRA) Compliance Review proceeding, PG&E proposes to close the DCSSBA.

**e. AB 802 Memorandum Account (AB802MA).**

This account was authorized in 2016<sup>17/</sup> to record incremental costs associated with implementing requirements of AB 802 for maintaining and providing energy usage data to building owners and agents. This GRC includes a forecast of costs for 2020 and going forward, and requests recovery of the December 31, 2019, balance through this GRC. As a result, this memorandum account will no longer be necessary and PG&E requests that it be closed.

**C. Administrative and General Expenses.**

As the Commission has explained, "A&G expenses are of a general nature and are not directly chargeable to any specific utility function. They include general office labor and supply

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<sup>16/</sup> D.17-06-015, *mimeo*, p. 162, OP 12.

<sup>17/</sup> Advice Letter 3707-G/4829 E (June 1, 2016).

expenses, and items such as insurance, casualty payments, consultant fees, employee benefits, regulatory expenses, association dues, and stock and bond expenses.”<sup>18/</sup> A&G expenses support the Company’s provision of safe and reliable gas and electric distribution and electric generation services. The process for forecasting A&G costs is set forth in the testimony and supporting workpapers of Exhibit (PG&E-9), as well as Exhibit (PG&E-8) for Human Resources.

**D. Depreciation Study.**

PG&E has engaged a depreciation expert to study PG&E’s plant additions, retirement and net salvage data, and to review present depreciation rates to recommend changes to those rates for its distribution and generation plant as necessary, consistent with prior GRCs. The depreciation study is described in Exhibit (PG&E-10), Chapter 11.

**E. Post Test Year Ratemaking – Attrition.**

PG&E seeks an attrition ratemaking mechanism for 2021 and 2022 that increases the Company’s authorized revenues to reflect increases in capital costs due to its ongoing investments in infrastructure, as well as increases in wages and other expenses due to inflation. (See Exhibit (PG&E-11), Chapter 2.) PG&E requests that the Commission authorize its post test-year revenue requirement increase of \$454 million in 2021 (an annual increase of 4.7 percent), and \$486 million in 2022 (an annual increase of 4.8 percent). The attrition increases in this GRC are primarily related to capital investment, which drives increases in rate base and depreciation expense, irrespective of inflation. PG&E’s proposal for the expense portion of attrition includes a fixed and forecasted escalation of labor, medical costs, and goods and services that PG&E must purchase to operate its business, an adjustment for overhang clearance as part of the multi-year Enhanced Vegetation Management Program, and other adjustments described in Exhibit (PG&E-11).

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<sup>18/</sup> D.00-02-046, *mimeo*, pp. 243-244.

## **F. Studies and Information Required by Commission Decisions.**

### **1. Total Compensation Study.**

The Total Compensation Study (TCS) includes a “presentation of levels of wages and salaries estimated by the utility for comparison with similar wages and salaries paid in the marketplace.”<sup>19/</sup> The TCS is attached to Exhibit (PG&E-8), Chapter 7. The TCS concludes that PG&E’s actual compensation was 106.4 percent of the average and is competitive with the market.<sup>20/</sup> When adjusted to remove officer compensation, which is not requested in this proceeding, PG&E’s actual compensation is approximately 105.2 percent of the market.<sup>21/</sup> PG&E request that the Commission find that PG&E’s compensation is reasonable, consistent with the conclusion of the TCS.

### **2. Human Resources Reports.**

PG&E is required by a 1996 Commission decision to provide employee handbooks within one month of any revision thereto, annual actuarial reports on pension and benefit trusts, and annual trust audits.<sup>22/</sup> PG&E requests that this requirement be modified to require PG&E to submit these materials in the GRC going forward. (See Exhibit (PG&E-8), Chapter 5.)

### **3. Law Department Cost Allocation Study.**

In PG&E’s 2017 GRC Settlement, PG&E agreed to prepare a study—based on historic recorded costs—of law department activities in order to assess whether the 24.67 percent allocation to generation activities is reasonable for PG&E’s next GRC.<sup>23/</sup> The study is presented in Exhibit (PG&E-9), Chapters 6 and 6A.

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<sup>19/</sup> D.83-12-068, *mimeo*, p. 430, OP 15.d.

<sup>20/</sup> Exhibit (PG&E-8), Chapter 7.

<sup>21/</sup> Exhibit (PG&E-8), Chapter 4.

<sup>22/</sup> D.96-11-017, *mimeo*, p. 50, OP 23(a).

<sup>23/</sup> D.17-05-013, *mimeo*, pp. 178-179; 2017 GRC Settlement Agreement, § 3.2.7.1.



#### **4. Grid Modernization Plan.**

In D.18-03-023, the Commission ordered the utilities to include Grid Modernization Plans in their next GRCs. PG&E's Grid Modernization Plan is presented as Exhibit (PG&E-4), Chapter 19A.

#### **5. Deferred and Reprioritized Work.**

PG&E has discretion regarding the use of funds approved in the GRC and is expected to manage that funding reasonably, including by reprioritizing and deferring activities as necessary, consistent with its responsibility to provide safe and reliable service. The 2017 GRC Settlement requires PG&E to provide additional explanation for certain safety and reliability work which was authorized in the 2017 GRC, was not concluded, and is being re-requested in this GRC.<sup>24/</sup> For each instance of deferred work identified, the line of business sponsoring that work has addressed in testimony the additional requirements set forth in the 2017 GRC Settlement for work that meets the definition of deferred work.

#### **6. Officer Compensation**

PG&E's request removes the compensation of executive officers consistent with the pending draft Resolution E-4963, Finding 6 (Dec. 6, 2018), which implements Senate Bill 901.<sup>25/</sup> PG&E will go beyond the requirement in this draft resolution and remove the compensation of all other officers from its revenue requirement.

#### **7. Other Compliance Items.**

Other compliance items pertaining to this GRC are listed in Exhibit (PG&E-12), Chapter 11.

#### **G. Recorded Data.**

Pursuant to the historic Rate Case Plan's requirement to use recorded data, PG&E's testimony presents recorded data, in Results of Operations format, for base year 2017.

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<sup>24/</sup> D.17-05-013, *mimeo*, pp. 178-179; 2017 GRC Settlement Agreement, § 3.2.8.4.

<sup>25/</sup> Pub. Util. Code § 706 (effective January 1, 2019).

## **H. Previously Litigated Issues on Which the Commission Has Taken A Position.**

In this Application, PG&E asks that the Commission revisit the following issues, which have been previously addressed by the Commission.

### **1. Short-Term Incentive Plan (STIP).**

One A&G issue in this case deals with recovery of that portion of management employee compensation which is at risk pursuant to the Company's STIP. The Commission has addressed this issue in several rate cases and has authorized recovery of varying amounts. Although the Commission has supported recovery of 100 percent of incentive compensation programs,<sup>26/</sup> in PG&E's 2014 GRC (PG&E's last fully-litigated GRC), the Commission approved recovery of only about 68 percent of forecast STIP.<sup>27/</sup> In the current case, PG&E demonstrates that recovery of the full STIP revenue requirement for non-officer employees (as described in Exhibit (PG&E-8), Chapter 3) is just and reasonable. PG&E is not seeking recovery of STIP for officers in this case.

### **2. Total Compensation Variance to Market.**

For the 2014 GRC, the Commission concluded that ratepayers should not fund employee compensation that exceeded 5 percent above the market median.<sup>28/</sup> In prior rate cases, the Commission has not consistently applied a 5 percent standard and, in some instances, the Commission has applied a 10 percent variance.<sup>29/</sup> For the reasons explained in Exhibit (PG&E-8), Chapter 4, PG&E contends that use of a +/-5 percent variance to limit recovery is inappropriate given the conclusion of the Total Compensation Study.

### **3. Employee Service Awards.**

In PG&E's 2014 GRC, the Commission reduced PG&E's forecast of employee service awards by 50 percent due to shareholder benefits relating to building loyalty between employees

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<sup>26/</sup> D.04-07-022, *mimeo*, pp. 213-217 (SCE 2003 GRC); D.06-05-016, *mimeo*, pp. 127-132 (SCE 2006 GRC); D.08-07-046, *mimeo*, p. 22 (Sempra 2008 GRC).

<sup>27/</sup> D.14-08-032, *mimeo*, pp. 516-524 (PG&E 2014 GRC).

<sup>28/</sup> D.14-08-032, *mimeo*, pp. 515-516 (PG&E 2014 GRC).

<sup>29/</sup> D.14-08-032, *mimeo*, p. 515 (PG&E 2014 GRC).

and the Company.<sup>30/</sup> For the reasons described in Exhibit (PG&E-8), Chapter 4, PG&E asks that the Commission revisit its approach to this issue and approve the full amount requested.

**I. Matters Determined in Phase Two of this Proceeding.**

The Rate Case Plan requires electric utilities to submit, as part of their GRC applications, cost allocation studies by classes of service and marginal cost data in sufficient detail to allow the development of rates for each customer class, with a complete electric rate design proposal to be filed no later than 90 days after filing of the application.<sup>31/</sup> The Commission's Executive Director extended the date to file Phase 2 of this proceeding to August 1, 2019.<sup>32/</sup> PG&E will present in Phase 2 of this proceeding, electric marginal cost, revenue allocation, and rate design, on a later timetable than the revenue requirement showing in this Phase 1, as required by the Commission's Rate Case Plan.<sup>33/</sup> Accordingly, PG&E is not including electric marginal costs and revenue allocation in this Application. Gas marginal costs, revenue allocation, and rate design are addressed in the BCAP.

**J. Estimates by Account.**

As discussed above, throughout its testimony and supporting workpapers, PG&E has presented its estimates by MWC consistent with how the Company plans, budgets, and manages its operations. In addition, PG&E has presented its O&M and A&G estimates in this application by FERC Account.

**K. Guidelines or Directions Affecting PG&E's GRC Presentation.**

The historic Rate Case Plan provides that "[w]hen controlling affiliates provide guidelines or directions to the Company's presentation, these shall be set forth in the direct showing or available in the workpapers."<sup>34/</sup> PG&E Corporation has been apprised of and has participated in the development of this GRC Application. PG&E Corporation departments also

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<sup>30/</sup> D.14-08-032, *mimeo*, pp. 536-537 (PG&E 2014 GRC).

<sup>31/</sup> D.07-07-004, Appendix A, p. A-13.

<sup>32/</sup> Letter from Alice Stebbins, Executive Director, to Erik Jacobson, Director, Regulatory Relations (Sept. 17, 2018).

<sup>33/</sup> D.07-07-004, Appendix A, p. A-13.

<sup>34/</sup> D.07-07-004, Appendix A, p. A-32.

provide information regarding the cost of services PG&E Corporation provides to the Utility, which are described in Exhibit (PG&E-9).

**L. Proposals for Implementing Proposed Revenue Changes at the Beginning of the Test Year.**

Proposals for implementing electric and gas revenue changes on January 1, 2020, are set forth in Exhibit (PG&E-12), Chapters 6 (electric) and 7 (gas), and the workpapers supporting those chapters.

**IX. COMPLIANCE WITH THE COMMISSION'S RULES OF PRACTICE AND PROCEDURE**

**A. Statutory Authority.**

PG&E files this Application pursuant to Public Utilities Code Sections 451, 454, 728, 729, 740.4, and 795, the Commission's Rules of Practice and Procedure (Rules), and prior decisions, orders, and resolutions of the Commission.

**B. Legal Name and Principal Place of Business – Rule 2.1(a).**

The legal name of the Applicant is Pacific Gas and Electric Company. PG&E's principal place of business is San Francisco, California. Its post office address is Post Office Box 7442, San Francisco, California 94120.

**C. Correspondence and Communication Regarding this Application - Rule 2.1(b).**

All correspondence and communication regarding this Application should be addressed to Mary A. Gandesbery and Shilpa Ramaiya at the addresses listed below:

Mary A. Gandesbery  
Attorney, Law Department  
Pacific Gas and Electric Company  
Post Office Box 7442  
San Francisco, California 94120  
Telephone: (415) 973-0675  
Fax: (415) 973-5520  
E-mail: [Mary.Gandesbery@pge.com](mailto:Mary.Gandesbery@pge.com)

**Overnight Hard Copy Delivery:**

Mary A. Gandesbery  
Attorney, Law Department  
Pacific Gas and Electric Company  
77 Beale Street, B30A  
San Francisco, California 94105

Shilpa Ramaiya  
Director, Regulatory Affairs  
Pacific Gas and Electric Company  
77 Beale Street, B9A  
San Francisco, California, 94105  
Telephone: (415) 973-3186  
Fax: (415) 973-3574  
E-Mail: [Shilpa.Ramaiya@pge.com](mailto:Shilpa.Ramaiya@pge.com)

**Discovery Contact:**

Kenneth Arnold  
Senior Case Manager  
Pacific Gas and Electric Company  
77 Beale Street, B23A  
San Francisco, California 94105  
Telephone: (415) 973-7013  
E-Mail: [2020GRC@pge.com](mailto:2020GRC@pge.com)

**D. Categorization - Rule 2.1(c).**

PG&E proposes that this Application be categorized as a “ratesetting” proceeding within the meaning of Rule 1.3(f) of the Commission’s Rules of Practice and Procedure.

**E. Need for Hearing - Rule 2.1(c).**

PG&E anticipates that evidentiary hearings will be requested. PG&E’s proposed schedule is set forth in subsection H, below.

**F. Issues to be Considered - Rule 2.1(c).**

The principal issues to be considered are whether:

1. The proposed revenue requirement for the electric distribution function in 2020 is just and reasonable and the Commission should authorize PG&E to reflect the adopted electric distribution revenue requirement in rates.
2. The proposed revenue requirement for the gas distribution function in 2020 is just and reasonable and the Commission should authorize PG&E to reflect the adopted gas distribution revenue requirement in rates.
3. The proposed revenue requirement for the electric generation function in 2020 is just and reasonable and the Commission should authorize PG&E to reflect the adopted electric generation revenue requirement in rates.
4. With respect to the Gas Distribution organization described in Exhibit (PG&E-3):
  - a. The Gas Pipeline Replacement Program progress report required by D. 86-12-095 should be eliminated as described in Exhibit (PG&E-13), Chapter 11.

5. With respect to the Electric Distribution organization described in Exhibit (PG&E-4):
- a. The cost of implementing and expanding PG&E's Community Wildfire Safety Program are just and reasonable.
  - b. The annual PG&E Electric Tariff Rule 20A work credit allocation amount should be set equal to the annual amount of Rule 20A funding authorized by the Commission in this proceeding, including escalation.
  - c. The unspent funds for the Rule 20A program from the 2017-2019 period in the Rule 20A balancing account should be carried over for use in the 2020 GRC cycle.
6. With respect to the Energy Supply organization described in Exhibit (PG&E-5):
- a. The generation revenue requirement should continue to be credited with the refunds received because of PG&E's settlement with the Department of Energy (DOE) regarding DOE's delay in taking and permanently storing spent nuclear fuel from PG&E's nuclear facilities;
  - b. The costs associated with the Diablo Canyon Power Plant (Diablo Canyon) Long-Term Seismic Program (LTSP) should be included in the generation revenue requirement in the 2020 GRC;
  - c. A five-year amortization schedule for recovery of Diablo Canyon surplus materials inventory at end of plant life should be established;
  - d. An amortization schedule for the costs of the second refueling outage for Diablo Canyon should be established;
  - e. Existing ratemaking for hydroelectric relicensing capital projects to post the operative date at license expiration should be changed so that the operative date would be posted once PG&E has filed a relicense application, the original FERC license for the project has expired, and FERC has issued an annual license;
  - f. A decommissioning accrual for hydroelectric facilities should be established;
  - g. A decommissioning accrual for solar facilities should be established;
  - h. The costs associated with the Colusa and Gateway Generating Station major outages associated with their Long-Term Service Agreements (LTSA) and

the second Diablo Canyon refueling outage over the 2020 GRC period should be levelized; and

- i. Financing/carrying costs associated with greenhouse gas (GHG) emission allowances should be recovered.

7. With respect to the Customer Care organization described in Exhibit (PG&E-6):

- a. The Memorandum of Understanding between the Small Business Utility Advocates and PG&E is just and reasonable, in the public interest, and should be adopted;
- b. The ongoing revenue requirement associated with the costs previously recorded in the AB 802 Memorandum Account is just and reasonable and should be approved;
- c. The ongoing revenue requirement associated with the costs previously recorded in the Residential Rate Reform Memorandum Account is just and reasonable and should be approved;
- d. The Memorandum of Understanding between the Center for Accessible Technology and PG&E is just and reasonable, in the public interest, and should be adopted;
- e. PG&E's proposal to close 17 identified customer service offices is just and reasonable, in the public interest, and should be adopted;
- f. The proposed reductions to customer fees (i.e., the reconnection fee and the non-sufficient funds fee) are just and reasonable and should be adopted; and
- g. The uncollectible factor is just and reasonable and should be adopted.

8. With respect to PG&E's Results of Operations material set forth in Exhibit (PG&E-10):

- a. The proposed allocation of common costs (A&G expenses and common plant) should be approved for use in other, non-GRC Commission ratemaking mechanisms, as described in Exhibit (PG&E-10), Chapter 7;
- b. The forecast of payroll and other taxes should be approved, as described in Exhibit (PG&E-10), Chapter 8;

- c. The forecast of rate base should be approved, as described in Exhibit (PG&E-10), Chapters 9 and 14;
- d. The forecasts of depreciation reserve and expense, and accompanying depreciation parameters, should be approved, as described in Exhibit (PG&E-10), Chapter 10;
- e. The forecast of income and property taxes should be approved, as described in Exhibit (PG&E-10), Chapter 12;
- f. The computations for working cash should be approved, as described in Exhibit (PG&E-10), Chapter 13; and
- g. The forecast of other operating revenue should be approved, as described in Exhibit (PG&E-10), Chapter 17.

9. With respect to the Post Test-Year Ratemaking proposal set forth in Exhibit (PG&E-11):

- a. The proposed attrition adjustments for 2021 and 2022 for the electric and gas distribution and electric generation functions are just and reasonable and should be approved, as described in Exhibit (PG&E-11), Chapter 1; and
- b. The proposal to implement the annual adjustments through the Annual Electric True-Up and Annual Gas True-Up filings should be approved as described in Exhibit (PG&E-11), Chapter 1.

10. With respect to PG&E's General Report set forth in Exhibit (PG&E-12):

- a. The proposed elimination of and modifications to reporting requirements should be approved, as described in Exhibit (PG&E-12), Chapter 1; and
- b. The creation, modification, or closure of balancing and memorandum accounts should be approved, as described in Exhibit (PG&E-12), Chapter 12.
- c. PG&E's total capital and expense costs of \$22.8 million in capital and expense costs incurred for the Mobile Home Park Pilot Program through December 31, 2016, as described in Exhibit (PG&E-12), Chapter 13 were reasonable.



**G. Relevant Safety Considerations – Rule 2.1 (c).**

In D.16-01-017, the Commission adopted an amendment to Rule 2.1(c) requiring utilities’ applications to clearly state the relevant safety considerations. The Commission has previously explained that the “safe and reliable provision of utilities at predictable rates promotes public safety.”<sup>35/</sup> Nothing is more important to PG&E than the safety of our customers, employees, contractors, and the communities we serve. PG&E’s 2020 GRC proposes policies and programs to further PG&E’s delivery of safe and reliable energy. PG&E addresses safety throughout its prepared testimony including (PG&E-2), Chapter 1, Safety Policy; (PG&E-2), Chapter 3, Risk Assessment and Mitigation; (PG&E-4), and Chapter 2A, Wildfire Risk Policy and Overview. In addition, Public Safety is addressed throughout the testimony of PG&E’s major LOBs.

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<sup>35/</sup> D.14-12-053, *mimeo*, pp. 12-13.

**H. Proposed Schedule - Rule 2.1(c).**

The Rate Case Plan identifies certain activities associated with processing a GRC and specifies the dates by which these activities should occur. PG&E's proposed schedule, which tracks the Rate Case Plan schedule, modified due to PG&E's amended filing date, is as follows:

<b>Activity</b>	<b>Date</b>
File Application	December 13, 2018
Initial Public Workshop	January 11, 2019
Prehearing Conference	By February 11, 2019
Additional Public Workshops (if needed)	January/February 2019
Public Advocates' Testimony	June 3, 2019
Intervenor Testimony	July 1, 2019
Public Participation Hearings	July/August 2019
Rebuttal Testimony	August 13, 2019
Evidentiary Hearings begin	August 27, 2019
Evidentiary Hearings end	September 20, 2019
Comparison Exhibit (if necessary)	October 9, 2019
Opening Briefs	October 18, 2019
Reply Briefs	November 8, 2019
Proposed Decision (PD)	February 7, 2020
Comments on PD	February 27, 2020
Reply to PD Comments	March 5, 2020
Final Decision	March 12, 2020

PG&E will, as in prior GRCs, file a motion to request an order that would make the revenue requirements the Commission will determine in this proceeding effective January 1, 2020. PG&E is delaying the filing of the motion until January 2019. to avoid a conflict for any responses to said motion with the end-of-the-year holidays.

PG&E is committed to taking whatever other steps it can to accelerate and streamline this proceeding. In this regard, PG&E has included in the schedule proposed above the opportunity

for more workshops than the one required by the Rate Case Plan. PG&E anticipates that the workshops will, like those offered by PG&E during its prior GRCs, provide parties with a roadmap of the filing and summarize the contents of the exhibits. PG&E expects that the subsequent workshops could cover topics such as PG&E's risk showing, agreements reached with other parties, and other topics of interest to parties. During the proceeding, PG&E will look for opportunities to explore additional measures to accelerate the schedule.

**I. Articles of Incorporation - Rule 2.2.**

PG&E is, and since October 10, 1905, has been, an operating public utility corporation organized under California law. It is engaged principally in the business of furnishing electric and gas services in California. A certified copy of PG&E's Restated Articles of Incorporation, effective April 12, 2004, is on record before the Commission in connection with PG&E's Application 04-05-005, filed with the Commission on May 3, 2004. These articles are incorporated herein by reference pursuant to Rule 2.2 of the Commission's Rules.

**J. Balance Sheet and Income Statement - Rule 3.2(a)(1).**

PG&E's balance sheet and an income statement for the period ending September 30, 2018, were filed with the Commission on November 20, 2018, in PG&E's 2019 Rate Design Window Application, A.18-11-013, and are incorporated herein by reference.<sup>36/</sup>

**K. Statement of Presently Effective Rates - Rule 3.2(a)(2).**

The presently effective gas rates PG&E proposes to modify are set forth in Exhibit A of this Application. PG&E's presently effective electric rates were filed on November 20, 2018, in PG&E's 2019 Rate Design Window Application, A.18-11-013, and are incorporated herein by reference.

**L. Statement of Proposed Changes and Results of Operations at Proposed Rates - Rule 3.2(a)(3).**

The proposed changes and the Results of Operations at Proposed Rates are set forth in Exhibits B and C of this Application.

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<sup>36/</sup> See also Exhibit (PG&E-10), Chapter 2.

**M. General Description of PG&E’s Electric and Gas Department Plant - Rule 3.2(a)(4).**

A general description of PG&E’s Electric Department and Gas Department properties, their original cost, and the depreciation reserve applied to the properties are shown in Exhibit D of this Application.

**N. Summary of Earnings - Rule 3.2(a)(5).**

The summary of revenues, expenses, rate base, and rate of return for the recorded year 2017 was filed with the Commission on November 5, 2018, in Application 18-11-003, and is incorporated herein by reference.

**O. Revenues at Present Rates and Estimated for 2020 By Department - Rule 3.2(a)(6).**

PG&E’s rates and charges for electric and gas service are set forth in PG&E’s electric and gas tariffs on file with the Commission. The Commission has approved these tariffs in decisions, orders, and resolutions. PG&E's present gas rates are attached as Exhibit A hereto. PG&E’s present electric rates are included in Exhibit A of A.18-11-013.

PG&E also presents in Table 11 below an estimate of returns.<sup>37/</sup>

**Table 11**  
**Estimated Returns at Present Rates**

<b>2020</b>			
	<b>Electric Distribution</b>	<b>Gas Distribution</b>	<b>Generation</b>
<b>Return on Rate Base</b>	4.5%	6.4%	5.5%
<b>Return on Common Equity</b>	4.2%	7.8%	6.0%

PG&E used the authorized cost of capital rates adopted in D.17-07-005 in its earnings calculations, consistent with Commission requirements “to use the most recently authorized rate of return in its calculations supporting its results of operations presentation.”<sup>38/</sup>

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<sup>37/</sup> See Exhibit (PG&E-10) Appendix Tables A-3 and A-4.

<sup>38/</sup> D.07-07-004, *mimeo*, p. A-30, ¶ 2.

**P. Statement of Election of Method of Computing Depreciation Deduction for Federal Income Tax - Rule 3.2(a)(7).**

A statement of the method of computing the depreciation deduction for federal income tax purposes is included in Exhibit E.

**Q. Most Recent Proxy Statement - Rule 3.2(a)(8).**

PG&E's most recent proxy statement dated April 10, 2018, was filed with the Commission on May 15, 2018, in Application 18-05-014. This proxy statement is incorporated herein by reference.

**R. Type of Rate Change Requested - Rule 3.2(a) (10).**

This proposed rate change reflects changes in PG&E's base revenues to reflect the costs PG&E incurs to own, operate, and maintain its gas and electric plant and to enable PG&E to provide service to its customers.

**S. Notice and Service of Application - Rule 3.2(b)-(d).**

Within 20 days after filing this Application, PG&E will mail a notice stating in general terms the proposed revenues, rate changes, and ratemaking mechanisms required in this Application to the parties listed in Exhibit F, including the State of California and cities and counties served by PG&E. In accordance with Rule 1.9(d), a Notice of Availability of the Application, Testimony, and Workpapers is being served on the parties of record in PG&E's 2017 GRC (A.15-09-001).

PG&E will publish in newspapers of general circulation in each county in its service area a notice of filing this Application. PG&E will also include notices with the regular bills mailed to all customers affected by the proposed changes.

**T. Exhibit List and Statement of Readiness.**

PG&E is ready to proceed with this case based on the testimony of witnesses regarding the facts and data contained in the accompanying exhibits in support of the revenue request set forth in this Application. A list of PG&E's testimony by exhibit and chapter number is attached as Exhibit G.

## **X. REQUEST FOR COMMISSION ORDERS**

PG&E requests that the Commission issue appropriate orders:

1. Finding that the proposed revenue requirement for the electric distribution function in 2020 is just and reasonable and that PG&E may reflect the adopted electric distribution revenue requirement in rates.
2. Finding that the proposed revenue requirement for the gas distribution function in 2020 is just and reasonable and that PG&E may reflect the adopted gas distribution revenue requirement in rates.
3. Finding that the proposed revenue requirement for the electric generation function in 2020 is just and reasonable and that PG&E may reflect the adopted electric generation revenue requirement in rates.
4. Finding that PG&E's proposals for the creation, modification, or closure of balancing and memorandum accounts are just and reasonable and should be approved, as described in Section VIII B above and in Exhibit (PG&E-12), Chapter 12.
5. With respect to the Gas Distribution organization described in Exhibit (PG&E-3), finding that:
  - a. The Gas Pipeline Replacement Program progress report required by D. 86-12-095 should be eliminated as described in Exhibit (PG&E-13), Chapter 11.
6. With respect to the Electric Distribution organization described in Exhibit (PG&E-4), finding that:
  - a. The costs of implementing and expanding PG&E's Community Wildfire Safety Program are just and reasonable;
  - b. The annual PG&E Electric Tariff Rule 20A work credit allocation amount should be set equal to the annual amount of Rule 20A funding authorized by the Commission in this proceeding, including escalation; and

- c. The unspent funds for the Rule 20A program from the 2017-2019 period in the Rule 20A balancing account should be carried over for use in the 2020 GRC cycle.
7. With respect to the Energy Supply organization described in Exhibit (PG&E-5), finding that:
- a. The generation revenue requirement should continue to be credited with the refunds received because of PG&E's settlement with the Department of Energy (DOE) regarding DOE's delay in taking and permanently storing spent nuclear fuel from PG&E's nuclear facilities;
  - b. The costs associated with the Diablo Canyon Power Plant (Diablo Canyon) Long-Term Seismic Program (LTSP) should be included in the generation revenue requirement in the 2020 GRC;
  - c. A five-year amortization schedule for recovery of Diablo Canyon surplus materials inventory at end of plant life should be established;
  - d. An amortization schedule for the costs of the second refueling outage for Diablo Canyon should be established;
  - e. Existing ratemaking for hydroelectric relicensing capital projects to post the operative date at license expiration should be changed so that the operative date would be posted once PG&E has filed a relicense application, the original FERC license for the project has expired, and FERC has issued an annual license;
  - f. A decommissioning accrual for hydroelectric facilities should be established;
  - g. A decommissioning accrual for solar facilities should be established;
  - h. The costs associated with the Colusa and Gateway Generating Station major outages associated with their Long-Term Service Agreements (LTSA) and the second Diablo Canyon refueling outage over the 2020 GRC period should be levelized; and
  - i. Financing/carrying costs associated with greenhouse gas (GHG) emission allowances should be recovered.

8. With respect to the Customer Care organization described in Exhibit (PG&E-6), finding that:
- a. The Memorandum of Understanding between the Small Business Utility Advocates and PG&E is just and reasonable, in the public interest, and should be adopted;
  - b. The ongoing revenue requirement associated with the costs previously recorded in the AB 802 Memorandum Account is just and reasonable and should be approved;
  - c. The ongoing revenue requirement associated with the costs previously recorded in the Residential Rate Reform Memorandum Account is just and reasonable and should be approved;
  - d. The Memorandum of Understanding between the Center for Accessible Technology and PG&E is just and reasonable, in the public interest, and should be adopted;
  - e. PG&E's proposal to close the 17 identified customer service offices is just and reasonable, in the public interest, and should be adopted;
  - f. The proposed reductions to customer fees (i.e., the reconnection fee and the non-sufficient funds fee) are just and reasonable and should be adopted; and
  - g. The uncollectible factor is just and reasonable and should be adopted.
9. With respect to the Results of Operations material set forth in Exhibit (PG&E-10), finding that:
- a. The proposed allocation of common costs (A&G expenses and common plant) is just and reasonable and should be approved for use in other, non-GRC Commission ratemaking mechanisms;
  - b. The forecast of payroll and other taxes is just and reasonable and should be approved;
  - c. The forecast of rate base is just and reasonable and should be approved;
  - d. The forecast of income and property taxes is just and reasonable and should be approved;



- e. The computations for working cash are just and reasonable and should be approved; and
- f. The forecast of other operating revenue is just and reasonable and should be approved.

10. With respect to the Post Test-Year Ratemaking proposal set forth in Exhibit (PG&E-11), finding that:

- a. The proposed attrition adjustments for 2021 and 2022 for the electric and gas distribution and electric generation functions are just and reasonable and should be approved; and
- b. The proposal to implement the annual adjustments through the Annual Electric True-Up and Annual Gas True-Up filings should be approved.

11. With respect to PG&E's General Report material set forth in Exhibit (PG&E-12), finding that:

- a. The proposed elimination and modifications to reporting requirements should be approved, as described in Exhibit (PG&E-12), Chapter 10;
- b. The creation, modification, or closure of balancing and memorandum accounts should be approved, as described in Exhibit (PG&E-12), Chapter 12.a; and
- c. The \$22.8 million in capital and expense costs incurred executing the Mobile Home Park Pilot Program through December 31, 2016, as described in Exhibit (PG&E-12) Chapter 13 were reasonable.

12. Establishing a schedule for the remainder of this proceeding pursuant to the Commission's Rate Case Plan and issuing other orders that will authorize the requested relief to become effective no later than January 1, 2020.

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13. Granting such additional relief as the Commission may deem just and proper.

Respectfully submitted,

MARY A. GANDESBERY  
PETER OUBORG  
MICHAEL R. KLOTZ

By: /s/Mary A. Gandesbery  
MARY A. GANDESBERY

Law Department  
PACIFIC GAS AND ELECTRIC COMPANY  
Post Office Box 7442  
San Francisco, California 94120  
Telephone: (415) 973-0675  
Fax: (415) 973-5520  
E-Mail: [mary.gandesbery@pge.com](mailto:mary.gandesbery@pge.com)

Attorneys for  
PACIFIC GAS AND ELECTRIC COMPANY

December 13, 2018

**VERIFICATION**

I, the undersigned, say:

I am an officer of PACIFIC GAS AND ELECTRIC COMPANY, a California corporation, and am authorized, pursuant to Code of Civil Procedure Section 466, paragraph 3, to make this verification for and on behalf of said corporation, and I make this verification for that reason; I have read the foregoing pleading and I am informed and believe the matters therein are true and on that ground, I allege that the matters stated therein are true.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Executed at San Francisco, California, on December 12, 2018.

/s/Robert S. Kenney

Robert S. Kenney  
Vice President Regulatory Affairs  
Pacific Gas and Electric Company

## EXHIBIT A

### Statement of Presently Effective Gas Rates

# EXHIBIT A

## PACIFIC GAS AND ELECTRIC COMPANY

### COMPARISON OF GAS TRANSPORTATION RATES

Rate Schedules	1/1/2018 (1)	Average Rate No PPP	7/1/2018 (2)	% Chg from Jan 1, 2018	Average Rate No PPP	% Chg from Jan 1, 2018
<b>Comparison of Gas Accord Tariffs - These rates did not change July 1, 2018</b>						
<b>Gas Schedule G-AA</b>	<b>1/1/2018 (1)</b>		<b>7/1/2018 (2)</b>	<b>% Chg From 1/1/17</b>		<b>% Chg From 1/1/17</b>
Path	<b>Usage Rate</b>		<b>Usage Rate</b>			
Redwood to On-System (Per Dth)	\$0.5028		\$0.5409	7.58%		
Baja to On-System (Per Dth)	\$0.5508		\$0.5889	6.92%		
Silverado to On-System (Per Dth)	\$0.3133		\$0.3395	8.36%		
Mission to On-System (Per Dth)	\$0.0000		\$0.0000	0.00%		
<b>Gas Schedule G-AAOFF</b>						
Path	<b>Usage Rate</b>		<b>Usage Rate</b>			
Redwood to Off-System (Per Dth)	\$0.5028		\$0.5409	7.58%		
Baja to Off-System (Per Dth)	\$0.5508		\$0.5889	6.92%		
Silverado to Off-System (Per Dth)	\$0.5028		\$0.5409	7.58%		
Mission to Off-System (Per Dth)	\$0.5028		\$0.5409	7.58%		
Mission to Off-System Storage Withdrawls (Per Dth)	\$0.0000		\$0.0000	0.00%		
<b>Gas Schedule G-AFT</b>	<b>Reservation Rate</b>		<b>Reservation Rate</b>		<b>Reservation Rate</b>	
Path	<b>MFV Rates</b>	<b>SFV Rates</b>	<b>MFV Rates</b>		<b>SFV Rates</b>	
Redwood to On-System (Per Dth)	\$9.6105	\$12.7181	\$10.1813	5.94%	\$13.6814	7.57%
Redwood to On-System Core Procurement Groups Only (Per Dth)	\$8.6119	\$10.8639	\$9.1607	6.37%	\$11.8245	8.84%
Baja to On-System (Per Dth)	\$10.5279	\$13.9322	\$11.0848	5.29%	\$14.8954	6.91%
Baja to On-System Core Procurement Groups Only (Per Dth)	\$9.5737	\$12.0773	\$10.1008	5.51%	\$13.0380	7.95%
Silverado to On-System (Per Dth)	\$6.0571	\$7.9195	\$6.4307	6.17%	\$8.5814	8.36%
Mission to On-System (Per Dth)	\$6.0571	\$7.9195	\$6.4307	6.17%	\$8.5814	8.36%
Path	<b>Usage Rate</b>		<b>Usage Rate</b>		<b>Usage Rate</b>	
Redwood to On-System (Per Dth)	<b>MFV Rates</b>	<b>SFV Rates</b>	<b>MFV Rates</b>		<b>SFV Rates</b>	
Redwood to On-System Core Procurement Groups Only (Per Dth)	\$0.1031	\$0.0009	\$0.1160	12.51%	\$0.0010	11.11%
Baja to On-System (Per Dth)	\$0.0750	\$0.0010	\$0.0886	18.13%	\$0.0010	0.00%
Baja to On-System Core Procurement Groups Only (Per Dth)	\$0.1129	\$0.0010	\$0.1263	11.87%	\$0.0010	0.00%
Silverado to On-System (Per Dth)	\$0.0834	\$0.0011	\$0.0977	17.15%	\$0.0011	0.00%
Mission to On-System (Per Dth)	\$0.0620	\$0.0007	\$0.0715	15.32%	\$0.0008	14.29%
Mission to On-System Storage Withdrawls (Conversion option from Firm ON-System Redwood or Baja Path only)	\$0.0620	\$0.0007	\$0.0715	15.32%	\$0.0008	14.29%
Mission to On-System Storage Withdrawls (Conversion option from Firm ON-System Redwood or Baja Path only)	\$0.0000	\$0.0000	\$0.0000	0.00%	\$0.0000	0.00%
<b>Gas Schedule G-AFTOFF</b>	<b>Reservation Rate</b>		<b>Reservation Rate</b>		<b>Reservation Rate</b>	
Path	<b>MFV Rates</b>	<b>SFV Rates</b>	<b>MFV Rates</b>		<b>SFV Rates</b>	
Redwood to Off-System (Per Dth)	\$9.6105	\$12.7181	\$10.1813	5.94%	\$13.6814	7.57%
Baja to Off-System (Per Dth)	\$10.5279	\$13.9322	\$11.0848	5.29%	\$14.8954	6.91%
Silverado to Off-System (Per Dth)	\$9.6105	\$12.7181	\$10.1813	5.94%	\$13.6814	7.57%
Mission to Off-System (Per Dth)	\$9.6105	\$12.7181	\$10.1813	5.94%	\$13.6814	7.57%
Path	<b>Usage Rate</b>		<b>Usage Rate</b>		<b>Usage Rate</b>	
Redwood to Off-System (Per Dth)	<b>MFV Rates</b>	<b>SFV Rates</b>	<b>MFV Rates</b>		<b>SFV Rates</b>	
Baja to Off-System (Per Dth)	\$0.1031	\$0.0009	\$0.1160	12.51%	\$0.0010	11.11%
Silverado to Off-System (Per Dth)	\$0.1129	\$0.0010	\$0.1263	11.87%	\$0.0010	0.00%
Mission to Off-System (Per Dth)	\$0.1031	\$0.0009	\$0.1160	12.51%	\$0.0010	11.11%
Mission to Off-System (Per Dth)	\$0.1031	\$0.0009	\$0.1160	12.51%	\$0.0010	11.11%
<b>Gas Schedule G-BAL</b>						
Self-Balancing Credit Paragraph Section	\$0.0195		\$0.0200	2.56%		
<b>Gas Schedule G-CFS</b>						
Reservation Charge per Dth per month	\$0.1860		\$0.1913	2.85%		
<b>Gas Schedule G-LEND</b>						
Minimum Rate (per transaction)	\$57.00		\$57.00	0.00%		
Maximum Rate (per Dth per day)	\$1.1942		\$1.1650	-2.45%		
<b>Gas Schedule G-NAS</b>						
Injection Maximum Rates (Per Dth/Day)	\$5.8437		\$5.7236	-2.06%		
Withdrawal Maximum Rates (Per Dth/Day)	\$26.7122		\$26.1629	-2.06%		
<b>Gas Schedule G-NFS</b>						
Injection Maximum Rates (Per Dth/Day)	\$5.8437		\$5.7236	-2.06%		
Inventory (Per Dth)	\$3.6287		\$3.5541	-2.06%		
Withdrawal Maximum Rates (Per Dth/Day)	\$26.7122		\$26.1629	-2.06%		
<b>Gas Schedule G-PARK</b>						
Minimum Rate (per transaction)	\$57.00		\$57.00	0.00%		
Maximum Rate (per Dth per day)	\$1.1942		\$1.1650	-2.45%		
<b>Gas Schedule G-SFS</b>						
Reservation Charge per Dth per month	\$0.3024		\$0.2962	-2.05%		
<b>Gas Schedule G-SFT</b>	<b>Reservation Rate</b>		<b>Reservation Rate</b>		<b>Reservation Rate</b>	
Path	<b>MFV Rates</b>	<b>SFV Rates</b>	<b>MFV Rates</b>		<b>SFV Rates</b>	
Redwood to On-System (Per Dth)	\$11.53260	\$15.26180	\$12.2175	5.94%	\$16.4176	7.57%
Baja to On-System (Per Dth)	\$12.63350	\$16.71860	\$13.3017	5.29%	\$17.8745	6.91%
Baja to On-System Core Procurement Groups Only (Per Dth)	\$11.48850	\$14.49280	\$12.1209	5.50%	\$15.6456	7.95%
Silverado to On-System (Per Dth)	\$7.26850	\$9.50340	\$7.7168	6.17%	\$10.2977	8.36%
Mission to On-System (Per Dth)	\$7.26850	\$9.50340	\$7.7168	6.17%	\$10.2977	8.36%
Path	<b>Usage Rate</b>		<b>Usage Rate</b>		<b>Usage Rate</b>	
Redwood to On-System (Per Dth)	<b>MFV Rates</b>	<b>SFV Rates</b>	<b>MFV Rates</b>		<b>SFV Rates</b>	
Baja to On-System (Per Dth)	\$0.1237	\$0.0011	\$0.1392	12.53%	\$0.0012	9.09%
Baja to On-System Core Procurement Groups Only (Per Dth)	\$0.1355	\$0.0012	\$0.1516	11.88%	\$0.0013	8.33%
Silverado to On-System (Per Dth)	\$0.1001	\$0.0013	\$0.1172	17.08%	\$0.0013	0.00%
Mission to On-System (Per Dth)	\$0.0744	\$0.0009	\$0.0858	15.32%	\$0.0009	0.00%
Mission to On-System (Per Dth)	\$0.0744	\$0.0009	\$0.0858	15.32%	\$0.0009	0.00%
<b>Gas Schedule G-XF</b>						
SFV Reservation Rates (Per Dth Per Month)	5.7271		5.7955	1.19%		
SFV Usage Rates Rates (Per Dth)	0.0001		0.0001	0.00%		

Notes:

1) Rates are based on 7/1/2017 -Implementation of the 2017 GRC Decision 17-05-013 and Revising the Self Generation Incentive Program Pursuant to Assembly Bill 1637 D. 17-04-017.

2) Rates are based on 1/1/2018 - Annual Gas True-Up implemented with AL 3919-G for noncore tariffs; AL 3918-G for core tariffs; and AL 3901-G for Public Purpose Program Surcharge.

# EXHIBIT A

## PACIFIC GAS AND ELECTRIC COMPANY

### COMPARISON OF GAS TRANSPORTATION RATES

Rate Schedules	1/1/2018 (1)	Average Rate No PPP	7/1/2018 (2)	% Chg from Jan 1, 2018	Average Rate No PPP	% Chg from Jan 1, 2018
<b>Comparison of Core Schedules:</b>						
<b>Residential (G-1, GM, GS, GT)</b>						
Transportation Charge (\$/Therm)						
Tier 1	\$0.91828	\$1.12707	\$0.93438	1.75%	\$1.14684	1.8% Avg. Summer (Apr-Oct)
Tier 2	\$1.46925	\$1.09859	\$1.49502	1.75%	\$1.11826	1.8% Avg. Winter (Jan-Mar, Nov-Dec)
Average Rate from RTP		\$1.11153			\$1.13096	1.7% Avg. Annual
<b>Residential Natural Gas Vehicle (G1-NGV)</b>						
Customer Charge	\$0.41425		\$0.41425	0.00%		
Transportation Charge (\$/therm) implemented 2/1/06	\$0.63790		\$0.66001	3.47%		
<b>Small Commercial (G-NR1)</b>						
Customer Charge 0 - 5.0 therms (\$/day)	\$0.27048		\$0.27048	0.00%		
Customer Charge 5.1 - 16.0 therms (\$/day)	\$0.52106		\$0.52106	0.00%		
Customer Charge 16.1 - 41.0 therms (\$/day)	\$0.95482		\$0.95482	0.00%		
Customer Charge 41.1 - 123.0 therms (\$/day)	\$1.66489		\$1.66489	0.00%		
Customer Charge >123.1 therms (\$/day)	\$2.14936		\$2.14936	0.00%		
Transportation Charge (\$/Therm)						
Summer (1st 4,000)	\$0.63306	\$0.67432	\$0.65673	3.74%	\$0.69820	3.5% Avg. Summer
Summer (Excess)	\$0.37779		\$0.40291	6.65%		
Winter (1st 4,000)	\$0.74903	\$0.74338	\$0.77013	2.82%	\$0.76529	2.9% Avg. Winter
Winter (Excess)	\$0.44699		\$0.47248	5.70%		
		\$0.71334			\$0.73606	3.2% Avg. Annual
<b>Large Commercial (G-NR2)</b>						
Customer Charge (\$/Day)	\$4.95518		\$4.95518	0.00%		
Transportation Charge (\$/Therm)						
Summer (1st 4,000)	\$0.63306	\$0.40938	\$0.65673	3.74%	\$0.43434	6.1% Avg. Summer
Summer (Excess)	\$0.37779		\$0.40291	6.65%		
Winter (1st 4,000)	\$0.74903	\$0.47959	\$0.77013	2.82%	\$0.50467	5.2% Avg. Winter
Winter (Excess)	\$0.44699		\$0.47248	5.70%		
		\$0.43862			\$0.46363	5.7% Avg. Annual
<b>Residential Transport-Only (G-CT)</b>						
Transportation Charge (\$/Therm)						
Tier 1	\$0.91828		\$0.93438	1.75%		
Tier 2	\$1.46925		\$1.49502	1.75%		
<b>Small Commercial Transport-Only (G-CT)</b>						
Transportation Charge (\$/Therm)						
Summer (1st 4,000)	\$0.63306		\$0.65673	3.74%		
Summer (Excess)	\$0.37779		\$0.40291	6.65%		
Winter (1st 4,000)	\$0.74903		\$0.77013	2.82%		
Winter (Excess)	\$0.44699		\$0.47248	5.70%		
<b>Large Commercial Transport-Only (G-CT)</b>						
Transportation Charge (\$/Therm)						
Summer (1st 4,000)	\$0.63306		\$0.65673	3.74%		
Summer (Excess)	\$0.37779		\$0.40291	6.65%		
Winter (1st 4,000)	\$0.74903		\$0.77013	2.82%		
Winter (Excess)	\$0.44699		\$0.47248	5.70%		
<b>Natural Gas Vehicle - Uncompressed (G-NGV1)</b>						
Customer Charge (\$/Day)	\$0.44121		\$0.44121	0.00%		
Transportation Charge (\$/Therm)	\$0.35703	\$0.35823	\$0.38272	7.20%	\$0.38392	7.2%
<b>Natural Gas Vehicle - Compressed (G-NGV2)</b>						
Customer Charge (\$/Day)	\$0.00		\$0.00	0.00%		
Transportation Charge (\$/Therm)	\$1.76203	\$1.76203	\$1.79956	2.13%	\$1.79956	2.1%
<b>G-PPP CORE CUSTOMERS</b>						
Residential Non-Care	\$0.08849		\$0.08849	0.00%		
Residential CARE	\$0.06321		\$0.06321	0.00%		
Small Commercial	\$0.04232		\$0.04232	0.00%		
Large Commercial	\$0.09104		\$0.09104	0.00%		
Natural Gas Vehicle	\$0.02770		\$0.02770	0.00%		

**Notes:**

- Rates are based on 1/1/2018 - Annual Gas True-Up implemented with AL 3919-G for noncore tariffs; AL 3918-G for core tariffs; and AL 3901-G for Public Purpose Program Surcharge.
- Rates are based on 7/1/2018 - Greenhouse Gas Decision 18-03-017 and 2018 Pension Revenue Requirement decrease with AL 3985-G for noncore tariffs; AL 3984-G for core tariffs.

# EXHIBIT A

## PACIFIC GAS AND ELECTRIC COMPANY

### COMPARISON OF GAS TRANSPORTATION RATES

Rate Schedules	1/1/2018 (1)	Average Rate No PPP	7/1/2018 (2)	% Chg from Jan 1, 2018	Average Rate No PPP	% Chg from Jan 1, 2018
<b>Comparison of Noncore Schedules</b>						
<b>Industrial (G-NT)</b>						
<u>Customer Access Charge (\$/Day)</u>						
0 to 5,000 therms	\$1.10893		\$1.10893	0.0%		
5,001 to 10,000 therms	\$3.30279		\$3.30279	0.0%		
10,001 to 50,000 therms	\$6.14729		\$6.14729	0.0%		
50,001 to 200,000 therms	\$8.06762		\$8.06762	0.0%		
200,001 to 1,000,000 therms	\$11.70542		\$11.70542	0.0%		
1,000,001 therms and above	\$99.29227		\$99.29227	0.0%		
<u>Transportation Charge (\$/Therm)</u>						
Backbone	0.02563	\$0.02638	0.05329	107.92%	\$0.05403	104.8%
Transmission	\$0.13735	\$0.13827	\$0.16445	19.73%	\$0.16538	19.6%
Distribution (Summer) Tier 1	\$0.34168	\$0.28333	\$0.36673	7.33%	\$0.30898	9.1%
Distribution (Summer) Tier 2	\$0.26119		\$0.28702	9.89%		
Distribution (Summer) Tier 3	\$0.24475		\$0.27074	10.62%		
Distribution (Summer) Tier 4	\$0.23189		\$0.25800	11.26%		
Distribution (Summer) Tier 5	\$0.13735		\$0.16445	19.73%		
Distribution (Winter) Tier 1	\$0.41939		\$0.44369	5.79%		
Distribution (Winter) Tier 2	\$0.31073		\$0.33608	8.16%		
Distribution (Winter) Tier 3	\$0.28853		\$0.31410	8.86%		
Distribution (Winter) Tier 4	\$0.27118		\$0.29691	9.49%		
Distribution (Winter) Tier 5	\$0.13735		\$0.16445	19.73%		
<b>G-PPP Noncore Customers</b>						
Backbone/Transmission	\$0.03359		\$0.03359	0.00%		
Distribution	\$0.04228		\$0.04228	0.00%		
<b>Electric Generation G-EG</b>						
<u>Transportation Charge:</u>						
Backbone/Transportation Charge (\$/therm)	0.02533	\$0.02552	0.05295	109.04%	\$0.05314	108.3%
Distribution/Transmission Charge (\$/Therm)	\$0.12770	\$0.12833	\$0.15487	21.27%	\$0.15550	21.2%
<b>Wholesale G-WSL</b>						
<u>Customer Access Charge (\$/Day)</u>						
Palo Alto	\$78.30247		\$78.30247	0.00%		
Coalinga	\$23.48416		\$23.48416	0.00%		
West Coast Gas-Mather	\$12.46685		\$12.46685	0.00%		
West Coast Gas - Castle	\$13.64186		\$13.64186	0.00%		
Island Energy	\$15.91167		\$15.91167	0.00%		
Alpine Natural Gas	\$5.30992		\$5.30992	0.00%		
<u>Transportation Charge (\$/Therm)</u>						
Palo Alto	\$0.12152	\$0.12245	\$0.14872	22.38%	\$0.12365	1.0%
Coalinga	\$0.12152	\$0.12502	\$0.14872	22.38%	\$0.12622	1.0%
West Coast Gas - Mather (Transmission)	\$0.12152	\$0.12606	\$0.14872	22.38%	\$0.12726	1.0%
West Coast Gas - Mather (Distribution)	\$0.37086	\$0.37540	\$0.39559	6.67%	\$0.37413	-0.3%
West Coast Gas - Castle (Distribution)	\$0.30982	\$0.31769	\$0.33515	8.18%	\$0.31702	-0.2%
Island Energy	\$0.12152	\$0.13616	\$0.14872	22.38%	\$0.13736	0.9%
Alpine Natural Gas	\$0.12152	\$0.12469	\$0.14872	22.38%	\$0.12589	1.0%
<b>Natural Gas Vehicle - Uncompressed (G-NGV4)</b>						
<u>Customer Access Charge (\$/Day)</u>						
0 to 5,000 therms	\$1.10893		\$1.10893	0.0%		
5,001 to 10,000 therms	\$3.30279		\$3.30279	0.0%		
10,001 to 50,000 therms	\$6.14729		\$6.14729	0.0%		
50,001 to 200,000 therms	\$8.06762		\$8.06762	0.0%		
200,001 to 1,000,000 therms	\$11.70542		\$11.70542	0.0%		
1,000,001 therms and above	\$99.29227		\$99.29227	0.0%		
<u>Transportation Charge (\$/Therm)</u>						
Transmission	\$0.12801	\$0.12894	\$0.15521	21.25%	\$0.15614	21.1%
Distribution (Summer) Tier 1	\$0.34168	\$0.28333	\$0.36673	7.33%	\$0.30898	9.1%
Distribution (Summer) Tier 2	\$0.26119		\$0.28702	9.89%		
Distribution (Summer) Tier 3	\$0.24475		\$0.27074	10.62%		
Distribution (Summer) Tier 4	\$0.23189		\$0.25800	11.26%		
Distribution (Summer) Tier 5	\$0.12801		\$0.15521	21.25%		
Distribution (Winter) Tier 1	\$0.41939		\$0.44369	5.79%		
Distribution (Winter) Tier 2	\$0.31073		\$0.33608	8.16%		
Distribution (Winter) Tier 3	\$0.28853		\$0.31410	8.86%		
Distribution (Winter) Tier 4	\$0.27118		\$0.29691	9.49%		
Distribution (Winter) Tier 5	\$0.12801		\$0.15521	21.25%		
<b>Liquefied Natural Gas (G-LNG)</b>	\$0.26538		\$0.29258	10.25%		
<b>G-PPP Natural Gas Vehicle/Liquid Natural Gas</b>	\$0.02770		\$0.02770	0.00%		

Notes:

1) Rates are based on 1/1/2018 - Annual Gas True-Up implemented with AL 3919-G for noncore tariffs; AL 3918-G for core tariffs; and AL 3901-G for Public Purpose Program Surcharge.

2) Rates are based on 7/1/2018 - Greenhouse Gas Decision 18-03-017 and 2018 Pension Revenue Requirement decrease with AL 3985-G for noncore tariffs; AL 3984-G for core tariffs.

## EXHIBIT B

### Statement of Proposed Changes



PACIFIC GAS AND ELECTRIC COMPANY  
ELECTRIC DEPARTMENT  
SUMMARY OF REVENUES BY CUSTOMER CLASS  
(THOUSANDS OF NOMINAL DOLLARS)

Customer Class Bundled	Total Revenue at 9/1/18 Rates (\$000s)	Proposed Illustrative Class Revenue (\$000s)	Revenue Change (\$000s)	Percentage Change
Residential	\$3,765,266	\$4,059,487	\$294,221	7.8%
Small L&P	\$1,176,406	\$1,261,254	\$84,848	7.2%
Medium L&P	\$1,063,486	\$1,124,650	\$61,163	5.8%
E-19 Total	\$1,223,958	\$1,291,879	\$67,921	5.5%
Streetlights	\$41,084	\$42,867	\$1,783	4.3%
Standby	\$55,354	\$58,005	\$2,651	4.8%
Agriculture	\$1,075,944	\$1,151,339	\$75,395	7.0%
E-20 Total	\$1,109,161	\$1,158,345	\$49,185	4.4%
Total Bundled	\$9,510,658	\$10,147,826	\$637,167	6.7%

Customer Class DA/CCA	Total Revenue at 9/1/18 Rates (\$000s)	Proposed Illustrative Class Revenue (\$000s)	Revenue Change (\$000s)	Percentage Change
Residential	\$1,457,470	\$1,585,343	\$127,873	8.8%
Small L&P	\$478,527	\$519,452	\$40,924	8.6%
Medium L&P	\$629,750	\$672,081	\$42,331	6.7%
E-19 Total	\$559,938	\$597,829	\$37,892	6.8%
Streetlights	\$15,756	\$16,451	\$696	4.4%
Standby	\$171	\$188	\$17	9.7%
Agriculture	\$110,266	\$118,533	\$8,267	7.5%
E-20 Total	\$558,835	\$587,682	\$28,847	5.2%
Total DA/CCA	\$3,810,714	\$4,097,560	\$286,846	7.5%

**Pacific Gas and Electric Company**  
**2020 GENERAL RATE CASE**  
**Gas Table**  
**(Dollars in Thousands)**

Gas Customer Class	Present Revenue	Proposed Revenue	Revenue Change	Percentage Revenue Change
Core Bundled Service				
Residential	2,800,493	2,903,570	\$103,078	3.7%
Small Commercial	803,764	826,771	\$23,007	2.9%
Large Commercial	55,628	56,489	\$861	1.5%
Natural Gas Vehicle (Uncompressed Service)	14,144	14,269	\$126	0.9%
Natural Gas Vehicle (Compressed Service)	5,429	5,420	-\$9	-0.2%
Noncore Service				
Industrial Distribution	89,882	93,213	\$3,331	3.7%
Industrial Transmission	280,829	283,752	\$2,922	1.0%
Industrial Backbone	811	826	\$15	1.9%
Electric Generation - D/T	114,648	114,999	\$351	0.3%
Electric Generation - Backbone	79,437	79,680	\$243	0.3%
Natural Gas Vehicle (Uncompressed Service)	805	811	\$5	0.7%
Wholesale				
Alpine Natural Gas	78	78	\$0	0.0%
Coalinga	314	314	\$0	0.0%
Island Energy	60	60	\$0	0.0%
Palo Alto	3,903	3,903	\$0	0.0%
West Coast Gas - Castle	210	220	\$10	4.5%
West Coast Gas - Mather Distribution	241	253	\$12	4.9%
West Coast Gas - Mather Transmission	45	45	\$0	0.0%
Unbundled Gas Transmission and Storage	230,866	230,866	\$0	0.0%
Total	4,481,586	4,615,538	\$133,952	3.0%

## EXHIBIT C

### Results of Operations at Proposed Rates

**Exhibit C****Table 1**

Pacific Gas and Electric Company  
2020 CPUC General Rate Case (Application)  
Results of Operations at Proposed Rates  
Electric Distribution  
(Thousands of Dollars)

Line No.	Description	Test Year	Attrition Year 2021		Attrition Year 2022		Line No.
		2020	Increase	Total	Increase	Total	
		(A)	(B)	(C)	(D)	(E)	
REVENUE:							
1	Revenue Collected in Rates	5,112,771	331,294	5,444,065	342,052	5,786,117	1
2	Plus Other Operating Revenue	154,366	-	154,366	-	154,366	2
3	Total Operating Revenue	5,267,137	331,294	5,598,431	342,052	5,940,483	3
OPERATING EXPENSES:							
4	Energy Costs	-	-	-	-	-	4
5	Production	-	-	-	-	-	5
6	Storage	-	-	-	-	-	6
7	Transmission	1,960	40	2,001	40	2,041	7
8	Distribution	1,140,322	90,496	1,230,818	61,563	1,292,381	8
9	Customer Accounts	181,969	(5,308)	176,660	(5,167)	171,493	9
10	Uncollectibles	17,132	1,078	18,209	1,113	19,322	10
11	Customer Services	14,834	372	15,206	381	15,587	11
12	Administrative and General	580,189	13,769	593,957	14,320	608,278	12
13	Franchise & SFGR Tax Requirement	40,639	2,556	43,195	2,639	45,835	13
14	Amortization	-	-	-	-	-	14
15	Wage Change Impacts	-	-	-	-	-	15
16	Other Price Change Impacts	-	-	-	-	-	16
17	Other Adjustments	7,800	-	7,800	4,371	12,171	17
18	Subtotal Expenses:	1,984,845	103,003	2,087,847	79,260	2,167,107	18
TAXES:							
19	Superfund	-	-	-	-	-	19
20	Property	204,708	12,795	217,503	13,567	231,070	20
21	Payroll	43,035	1,412	44,446	1,458	45,904	21
22	Business	537	-	537	-	537	22
23	Other	6,145	-	6,145	-	6,145	23
24	State Corporation Franchise	70,112	7,842	77,954	12,550	90,504	24
25	Federal Income	47,849	5,634	53,483	25,654	79,137	25
26	Total Taxes	372,384	27,683	400,067	53,229	453,296	26
27	Depreciation	1,610,255	101,304	1,711,559	106,874	1,818,432	27
28	Fossil/Hydro Decommissioning	-	-	-	-	-	28
29	Nuclear Decommissioning	-	-	-	-	-	29
30	Total Operating Expenses	3,967,483	231,990	4,199,473	239,363	4,438,836	30
31	Net for Return	1,299,654	99,304	1,398,958	102,689	1,501,647	31
32	Rate Base	16,900,566	1,291,345	18,191,912	1,335,353	19,527,264	32
RATE OF RETURN:							
33	On Rate Base	7.69%	7.69%	7.69%	7.69%	7.69%	33
34	On Equity	10.25%	10.25%	10.25%	10.25%	10.25%	34

# Exhibit C

## Table 2

Pacific Gas and Electric Company  
2020 CPUC General Rate Case (Application)  
Results of Operations at Proposed Rates  
Electric Generation  
(Thousands of Dollars)

Line No.	Description	Test Year	Attrition Year 2021		Attrition Year 2022		Line No.
		2020	Increase	Total	Increase	Total	
		(A)	(B)	(C)	(D)	(E)	
REVENUE:							
1	Revenue Collected in Rates	2,366,378	1,904	2,368,282	22,310	2,390,592	1
2	Plus Other Operating Revenue	8,755	-	8,755	-	8,755	2
3	Total Operating Revenue	2,375,133	1,904	2,377,037	22,310	2,399,347	3
OPERATING EXPENSES:							
4	Energy Costs	-	-	-	-	-	4
5	Production	628,574	(9,092)	619,482	6,327	625,809	5
6	Storage	-	-	-	-	-	6
7	Transmission	8,032	165	8,198	164	8,362	7
8	Distribution	-	-	-	-	-	8
9	Customer Accounts	3,691	101	3,791	104	3,895	9
10	Uncollectibles	7,725	6	7,731	73	7,804	10
11	Customer Services	609	15	624	15	639	11
12	Administrative and General	390,460	9,540	400,001	9,930	409,930	12
13	Franchise & SFGR Tax Requirement	18,326	15	18,340	172	18,513	13
14	Amortization	23,271	-	23,271	-	23,271	14
15	Wage Change Impacts	-	-	-	-	-	15
16	Other Price Change Impacts	-	-	-	-	-	16
17	Other Adjustments	(4,629)	-	(4,629)	-	(4,629)	17
18	Subtotal Expenses:	1,076,059	750	1,076,809	16,784	1,093,594	18
TAXES:							
19	Superfund	-	-	-	-	-	19
20	Property	62,985	1,328	64,313	1,625	65,938	20
21	Payroll	32,296	1,059	33,355	1,094	34,449	21
22	Business	350	-	350	-	350	22
23	Other	4,003	-	4,003	-	4,003	23
24	State Corporation Franchise	44,573	295	44,868	1,857	46,725	24
25	Federal Income	33,821	(4,458)	29,362	4,071	33,433	25
26	Total Taxes	178,028	(1,776)	176,252	8,647	184,899	26
27	Depreciation	660,945	14,635	675,580	15,066	690,646	27
28	Fossil/Hydro Decommissioning	28,871	-	28,871	-	28,871	28
29	Nuclear Decommissioning	-	-	-	-	-	29
30	Total Operating Expenses	1,943,903	13,610	1,957,512	40,498	1,998,010	30
31	Net for Return	431,230	(11,705)	419,525	(18,188)	401,337	31
32	Rate Base	5,607,673	(152,214)	5,455,459	(236,512)	5,218,947	32
RATE OF RETURN:							
33	On Rate Base	7.69%	7.69%	7.69%	7.69%	7.69%	33
34	On Equity	10.25%	10.25%	10.25%	10.25%	10.25%	34

**Exhibit C****Table 3**

Pacific Gas and Electric Company  
2020 CPUC General Rate Case (Application)  
Results of Operations at Proposed Rates  
Gas Distribution  
(Thousands of Dollars)

Line No.	Description	Test Year	Attrition Year 2021		Attrition Year 2022		Line No.
		2020	Increase	Total	Increase	Total	
		(A)	(B)	(C)	(D)	(E)	
REVENUE:							
1	Revenue Collected in Rates	2,096,511	120,626	2,217,138	121,824	2,338,961	1
2	Plus Other Operating Revenue	32,597	-	32,597	-	32,597	2
3	Total Operating Revenue	2,129,109	120,626	2,249,735	121,824	2,371,559	3
OPERATING EXPENSES:							
4	Energy Costs	-	-	-	-	-	4
5	Procurement	2,318	75	2,392	77	2,469	5
6	Storage	-	-	-	-	-	6
7	Transmission	-	-	-	-	-	7
8	Distribution	374,408	10,555	384,963	11,022	395,986	8
9	Customer Accounts	103,105	2,967	106,072	3,056	109,128	9
10	Uncollectibles	6,513	369	6,882	373	7,255	10
11	Customer Services	14,409	343	14,752	352	15,103	11
12	Administrative and General	344,043	8,309	352,352	8,645	360,997	12
13	Franchise & SFGR Tax Requirement	20,361	1,154	21,515	1,165	22,680	13
14	Amortization	-	-	-	-	-	14
15	Wage Change Impacts	-	-	-	-	-	15
16	Other Price Change Impacts	-	-	-	-	-	16
17	Other Adjustments	4,989	-	4,989	-	4,989	17
18	Subtotal Expenses:	870,146	23,771	893,918	24,690	918,607	18
TAXES:							
19	Superfund	-	-	-	-	-	19
20	Property	81,457	5,104	86,561	5,506	92,067	20
21	Payroll	26,596	872	27,468	901	28,369	21
22	Business	312	-	312	-	312	22
23	Other	3,574	-	3,574	-	3,574	23
24	State Corporation Franchise	15,139	3,745	18,885	2,308	21,193	24
25	Federal Income	22,466	7,961	30,427	6,073	36,500	25
26	Total Taxes	149,545	17,683	167,227	14,788	182,015	26
27	Depreciation	530,769	34,031	564,800	35,645	600,444	27
28	Fossil/Hydro Decommissioning	-	-	-	-	-	28
29	Nuclear Decommissioning	-	-	-	-	-	29
30	Total Operating Expenses	1,550,460	75,485	1,625,945	75,122	1,701,067	30
31	Net for Return	578,649	45,142	623,790	46,702	670,492	31
32	Rate Base	7,524,692	587,018	8,111,710	607,302	8,719,012	32
RATE OF RETURN:							
33	On Rate Base	7.69%	7.69%	7.69%	7.69%	7.69%	33
34	On Equity	10.25%	10.25%	10.25%	10.25%	10.25%	34

## EXHIBIT D

### General Description of Electric and Gas Department Plant

**Exhibit D**  
**Table 1**  
**PACIFIC GAS AND ELECTRIC COMPANY**  
**TOTAL OPERATIVE PLANT AND DEPRECIATION RESERVE**  
**AS OF DECEMBER 31, 2017**  
**(000's)**

FERC			Utility		
Line	Asset Class	Account	Description	Plant	Reserve
Electric Intangible					
1	EIP30201	302	Franchises & Consents	113,936	57,228
2	EIP30301	303	USBR - Limited Term Electric	1,000	1,000
3	EIP30303	303	Computer Software	3,127	1,256
4			Total Electric Intangible Plant	118,062	59,483
Electric Steam Production - Fossil					
5	ESF31001	310	Land	516	-
6	ESF31002	310	Land Rights	4,801	188
7	ESF31101	311	Prod Fossil: Structures &	-	-
8	ESF31201	312	Prod Fossil: Boiler Plant	-	(1,352)
9	ESF31202	312	Prod Fossil: Boiler Plant Eqp/Pollutn Contrl	994	1
10	ESF31301	313	Prod Fossil: Engine & Engi	-	(38)
11	ESF31401	314	Prod Fossil: Turbogenerato	-	305
12	ESF31501	315	Prod Fossil: Accessory Ele	-	-
13	ESF31601	316	Prod Fossil: Miscellaneous	-	-
14			Total Electric Steam Production - Fossil	6,312	(896)
Electric Steam Production - Combined Cycle					
15	ESF31103	311	Structures & Improvements	111,617	31,528
16	ESF31203	312	Boiler Plant Equipment	271,890	73,059
17	ESF31205	312	Boiler Plant Equipment	1,469	462
18	ESF31403	314	Turbogenerator Units	240,186	65,231
19	ESF31503	315	Accessory Electrical Equipment	51,650	12,961
20	ESF31603	316	Miscellaneous Power Plant Equipment	25,621	7,136
21			Total Electric Steam Production - Combined Cycle	702,432	190,378
Electric Nuclear Production					
22	ENP10900	109	Diablo Canyon FAS 109 Gross-up	468,499	468,499
23	ENP32001	320	Land	18,313	16,992
24	ENP32002	320	Land Rights	4,414	4,414
25	ENP32102	321	Post 2001 Structr & Imp	192,772	42,594
26	ENP32201	322	Reactor Plant Equip Unit 2	644,102	396,219
27	ENP32202	322	Post 2001 Reactor Plant Eqp	681,667	209,642
28	ENP32302	323	Post 2001 Turbogenerator Units	228,155	97,286
29	ENP32402	324	Post 2001 Access Elec Eqp	164,391	45,197
30	ENP32502	325	Post 2001 Misc Pwr Plnt Eqp	741,424	225,853
31	ENP32100	321	Prod Nucl: Structures & Im	893,001	892,435
32	ENP32200	322	Reactor Plant Equipment	2,191,714	2,183,883
33	ENP32300	323	Prod Nucl: Turbogenerator	942,444	944,353
34	ENP32400	324	Accessory Electric Equip	682,379	686,763
35	ENP32401	324	Acc Electrical Eqp (HBPP)	-	-
36	ENP32500	325	Misc Power Plant Equipment	406,096	401,268
37	ENP32501	325	Misc PP Equip (HBPP)	(0)	-
38			Total Electric Nuclear Production	8,259,371	6,615,399
Electric Hydroelectric Production					
39	EHP30200	302	Franchises/Consents	-	-
40	EHP33001	330	Land	24,931	(696)
41	EHP33003	330	Land: Recreation	58	-
42	EHP33004	330	Land Rights	15,021	625
43	EHP33005	330	Land Rights: F/W	6	0
44	EHP33006	330	Land Rights: Recrtn	2,284	194
45	EHP33101	331	Prod Hydro: Structures & I	260,963	106,129
46	EHP33102	331	Prod Hydro: Structures & I	35,000	248
47	EHP33103	331	Prod Hydro: Structures & I	29,061	13,844
48	EHP33201	332	Prod Hydro: Reservoirs/Dams	1,605,929	875,031
49	EHP33202	332	Prod Hydro: Resvrs/Dams/Wt	17,792	6,078
50	EHP33203	332	Prod Hydro: Reservoirs/Dams	31,979	13,036
51	EHP33300	333	Prod Hydro: Water Wheels,	732,172	215,708
52	EHP33301	333	Hydro Treasury Grant	-	0
53	EHP33400	334	Prod Hydro: Accessory Elec	214,918	78,297
54	EHP33500	335	Prod Hydro: Miscellaneous	74,528	23,246
55	EHP33600	336	Prod Hydro: Roads, Railroa	76,284	29,243
56			Total Electric Hydroelectric Production	3,120,924	1,360,985



**Exhibit D**  
**Table 1**  
**PACIFIC GAS AND ELECTRIC COMPANY**  
**TOTAL OPERATIVE PLANT AND DEPRECIATION RESERVE**  
**AS OF DECEMBER 31, 2017**  
**(000's)**

FERC			Utility		
Line	Asset Class	Account	Description	Plant	Reserve
Electric Hydroelectric Production - Helms Pumped Storage					
57	EHH30200	302	Franchises/Consents	-	-
58	EHH33001	330	Land	3	-
59	EHH33004	330	Land Rights	0	0
60	EHH33101	331	Structures & Improvements	174,351	163,924
61	EHH33201	332	Reservoirs, Dams & Waterways	428,057	412,512
62	EHH33300	333	Waterwheels, Turbines & Generators	240,395	119,902
63	EHH33400	334	Accessory Electrical Equipment	56,132	46,639
64	EHH33500	335	Miscellaneous Power Plant Equipment	20,398	15,076
65	EHH33600	336	Roads, Railroads & Bridges	8,724	8,585
66			Total Hydroelectric Production - Helms	928,059	766,638
Electric Other Production					
67	EOP34001	340	Land	14,373	-
68	EOP34002	340	Land Rights	3,121	122
69	EOP34100	341	Structures & Improvements	376	(90)
70	EOP34200	342	Fuel Holders/Producers/Accsry	6	(18)
71	EOP34300	343	Prime Movers	38	212
72	EOP34400	344	Generators	253	(664)
73	EOP34405	344	Fuel Cell Treas Grants	-	-
74	EOP34500	345	Accessory Equipment	812	(257)
75	EOP34600	346	Miscellaneous Equipment	2,911	1,235
76			Total Electric Other Production	21,890	540
Electric Other Production - Combined Cycle					
77	EOP34101	341	Structures & Improvements	141,019	36,776
78	EOP34201	342	Fuel Holders/Producers/Accsry	11,220	2,962
79	EOP34301	343	Prime Movers	224,108	59,463
80	EOP34401	344	Generators	26,323	7,878
81	EOP34501	345	Accessory Equipment	105,607	28,499
82	EOP34601	346	Miscellaneous Equipment	59,622	16,185
83			Total Electric Other Production - Combined Cycle	567,900	151,764
Electric Other Production - Solar					
84	EOP34102	341	Solar Struc & Impr	68,453	14,992
85	EOP34402	344	Solar Gen Equip	400,079	88,248
86	EOP34403	344	Sol Gen Treas Grants	-	-
87	EOP34404	344	Fuell Cell	20,451	10,346
88	EOP34502	345	Solar Inverter	51,060	15,254
89	EOP34503	345	Solar Acc Elect Eq	54,367	11,799
90	EOP34602	346	Miscellaneous Equipment	33,180	8,757
91			Total Electric Other Production - Solar	627,589	149,396
92			Total Electric Production	14,234,478	9,234,203
Electric Transmission					
93	ETP35001	350	Trans Plant: Land	76,219	(110)
94	ETP35002	350	Trans Plant: Land Rights	195,315	61,325
95	ETP35201	352	Trans Plant: Structures &	341,383	89,925
96	ETP35202	352	Trans Plant: Structures & I	113,825	10,047
97	ETP35301	353	Trans Plant: Station Equip	5,845,262	1,226,531
98	ETP35302	353	Trans Plant: Step Up Trans	43,914	21,087
99	ETP35303	353	Post 2008 Fossil Gen: Plan	66,787	18,936
100	ETP35400	354	Trans Plant: Towers & Fixt	844,134	328,198
101	ETP35401	354	Post 2008 Fossil Gen: Tow	15,880	7,221
102	ETP35500	355	Trans Plant: Poles & Fixtu	1,128,830	319,144
103	ETP35600	356	Trans Plant: OH Conductor/	1,462,558	491,551
104	ETP35601	356.01	Post 2008 Fossil Gen: OH C	3,784	1,387
105	ETP35700	357	Trans Plant: UG Conduit	503,244	81,477
106	ETP35800	358	Trans Plant: UG Conductor/	269,240	62,086
107	ETP35900	359	Trans Plant: Roads & Trail	86,726	10,180
108	ETC35001	350	CPUC Trans Plant: Land	1,286	(2)
109	ETC35002	350	CPUC Trans Plant: Land Rig	3,788	1,208
110	ETC35201	352	CPUC Trans Plant: Structure	451	192
111	ETC35301	353	CPUC Trans Plant: Station	37,596	8,220
112	ETC35302	353	CPUC Trans Plant: Step Up	104,639	86,898
113	ETC35400	354	CPUC Trans Plant: Towers & Fixt	56,867	34,574

**Exhibit D**  
**Table 1**  
**PACIFIC GAS AND ELECTRIC COMPANY**  
**TOTAL OPERATIVE PLANT AND DEPRECIATION RESERVE**  
**AS OF DECEMBER 31, 2017**  
**(000's)**

Line	Asset Class	FERC Account	Description	Utility	
				Plant	Reserve
114	ETC35500	355	CPUC Trans Plant: Poles & Fixt	45,696	13,018
115	ETC35600	356	CPUC Trans Plant: OH Condu	69,538	38,099
116	ETC35700	357	CPUC: UG Conduit	1,621	788
117	ETC35800	358	CPUC: UG Conductor/Devices	3,395	1,522
118	ETC35900	359	CPUC Trans Plant: Roads & Trails	33	9
119	NTP35201	352	Structures & Improvements	4,567	4,994
120	NTP35202	352	Structures & Improvements-Eqpt	1,016	314
121	NTP35301	353	Station Equipment	5,932	7,511
122	NTP35302	353	Step-up Transformers	84,032	57,610
123			<b>Total Electric Transmission</b>	<b>11,417,561</b>	<b>2,983,940</b>
<b>Electric Distribution</b>					
124	EDP36001	360	Land	57,672	(0)
125	EDP36002	360	Land Rights	117,390	3,306
126	EDP36101	361	Structures & Improvements	284,314	97,990
127	EDP36102	361	Structures & Improvements-Eqpt	38,598	10,658
128	EDP36200	362	Station Equipment	3,354,258	975,820
129	EDP36300	363	Storage Battery	1,090	555
130	EDP36301	363	Storage Battery	32,142	10,503
131	EDP36400	364	Poles, Towers, & Fixtures	4,237,419	2,164,348
132	EDP36500	365	OH Conductors & Devices	4,716,478	2,546,355
133	EDP36600	366	Underground Conduit	2,861,358	1,017,960
134	EDP36700	367	UG Conductors & Devices	4,554,281	2,481,817
135	EDP36801	368	Transformers (Inst prior 1960)	2,611,713	775,735
136	EDP36802	368	Line Transformers-Underground	827,706	260,109
137	EDP36901	369	Services-Overhead	894,647	646,238
138	EDP36902	369	Services-Underground	2,372,321	1,404,087
139	EDP37000	370	Meters	56,013	(54,618)
140	EDP37001	370	SmartMeter	1,101,701	268,950
141	EDP37100	371	Installation on Customer Premises	27,314	31,966
142	EDP37200	372	Leased Property on Cust. Prem.	895	970
143	EDP37301	373	Street Light-Overhead Conductors	13,248	11,150
144	EDP37302	373	Street Light-Conduit & Cables	42,505	22,863
145	EDP37303	373	Street Light-Lamps & Equipment	115,047	82,689
146	EDP37304	373	Street Light-Electroliers	61,036	31,554
147			<b>Total Electric Distribution</b>	<b>28,379,147</b>	<b>12,791,003</b>
<b>Electric General</b>					
148	EGP38901	389	Land	6	-
149	EGP38902	389	Land Rights	415	12
150	EGP39000	390	Structures & Improvements	11,255	6,351
151	EGP39100	391	Office Furniture & Equipment	11,281	3,630
152	EGP39400	394	Shop Equipment	129,933	40,705
153	EGP39500	395	Laboratory Equipment	14,556	5,008
154	EGP39600	396	Power Operated Equipment	271	260
155	EGP39700	397	Communication Equipment	284,874	26,904
156	EGP39708	397	SM Elect Netwk Equip	6,103	1,493
157	EGP39800	398	Miscellaneous Equipment	11,391	1,445
158	NGP39100	391	Office Furniture & Equipment	4,347	452
159	NGP39800	398	Miscellaneous Equipment	15,790	1,865
160	NGP38901	389	Land	4	4
161			<b>Total Electric General Plant</b>	<b>490,226</b>	<b>88,128</b>
162			<b>TOTAL ELECTRIC PLANT AND RESERVE</b>	<b>54,639,474</b>	<b>25,156,758</b>

**Exhibit D**  
**Table 2**  
**PACIFIC GAS AND ELECTRIC COMPANY**  
**TOTAL OPERATIVE PLANT AND DEPRECIATION RESERVE**  
**AS OF DECEMBER 31, 2017**  
**(000's)**

Line	Asset Class	FERC Account	Description	Utility	
				Plant	Reserve
			<b>Intangible</b>		
1	GIP30202	302	Franchises & Consents	590	563
2	GIP30302	303	Computer Software	10,459	4,042
3	GIP30301	303	Miscellaneous	-	-
4			<b>Total Gas Intangible Plant</b>	<b>11,049</b>	<b>4,605</b>
			<b>Intangible- Line 401</b>		
5	GIE30302	303.02	Miscellaneous Intangible Plant	583	289
6			<b>Total Gas Intangible Plant- Line 401</b>	<b>583</b>	<b>289</b>
7			<b>Total Gas Intangible</b>	<b>11,632</b>	<b>4,893</b>
			<b>Production</b>		
8	GPP30401	304	Land	2	-
9	GPP30402	304	Land Rights	48	-
10	GPP30500	305	Structures & Improvements	130	200
11	GPP31100	311	Liquified Petroleum Gas Equipment	330	9
12			<b>Total Gas Production</b>	<b>509</b>	<b>209</b>
			<b>Underground Storage</b>		
13	GUS35011	350.0	Land	3,302	-
14	GUS35012	350.0	Land Rights	128	-
15	GUS35023	350.2	Leaseholds	5,809	5,582
16	GUS35024	350.2	Rights-of-Way (ROW)	1,441	1,036
17	GUS35110	351.1	Well Structures	18,230	1,096
18	GUS35120	351.2	Compressor Station Structures	3,525	1,420
19	GUS35130	351.3	Measuring & Reg Sta Structures	10,470	7,806
20	GUS35140	351.4	Other Structures	6,137	2,373
21	GUS35200	352	Wells	200,364	68,089
22	GUS35300	353	Lines	95,258	35,910
23	GUS35400	354	Compressor Station Equipment	98,616	36,647
24	GUS35500	355	Measuring & Reg Sta Equipment	98,088	33,391
25	GUS35600	356	Purification Equipment	37,711	23,981
26	GUS35700	357	Other Equipment	8,925	3,224
27			<b>Total Underground Storage</b>	<b>588,003</b>	<b>220,556</b>
			<b>Underground Storage Decommission</b>		
28	GUD35011	350	Land	3,187	-
29	GUD35012	350	Land Rights	0	-
30	GUD35023	350	Leaseholds	1,411	1,401
31	GUD35024	350	Rights-of-Way	355	309
32	GUD35110	351	Well Structr	4,889	1,855
33	GUD35120	351	Comp Station Structr	5,059	3,145
34	GUD35130	351	Meas Reg Sta Structr	524	387
35	GUD35140	351	Other Structr	1,058	475
36	GUD35200	352	Wells	52,688	22,290
37	GUD35300	353	Lines	3,844	2,931
38	GUD35400	354	Comp Station Eqp	40,470	14,442
39	GUD35500	355	Meas Reg Sta Eqp	7,001	5,322
40	GUD35600	356	Purification Eqp	20,469	9,275
41	GUD35700	357	Other Eqp	1,765	677
			<b>Total Underground Storage Decommission</b>	<b>142,721</b>	<b>62,508</b>
			<b>Local Storage</b>		
42	GLS36001	360	Land	988	-
43	GLS36002	360	Land Rights	117	3
44	GLS36101	361	Structures & Improvements	1,556	1,282
45	GLS36200	362	Gas Holders	5,937	4,134
46	GLS36300	363	Purification Equipment	(2)	(2)

**Exhibit D**  
**Table 2**  
**PACIFIC GAS AND ELECTRIC COMPANY**  
**TOTAL OPERATIVE PLANT AND DEPRECIATION RESERVE**  
**AS OF DECEMBER 31, 2017**  
**(000's)**

Line	Asset Class	FERC Account	Description	Utility	
				Plant	Reserve
47	GLS36330	363.3	Compressor Station Equipment	608	600
48	GLS36340	363.4	Measuring & Reg Sta Equipment	1,693	131
49	GLS36350	363.5	Other Equipment	6,436	2,644
50			<b>Total Local Storage</b>	17,333	8,792
			<b>Total Natural Gas Storage</b>	748,057	291,857
			<b>Gas Transmission</b>		
51	GTP36511	365.11	Land & Land Rights	31,202	7,600
52	GTP36512	365.12	Rights-of-Way (ROW)	33,130	25,516
53	GTP36610	366.1	Compressor Station Structures	37,744	13,783
54	GTP36620	366.2	Measuring & Reg Sta Structures	25,660	5,833
55	GTP36630	366.3	Other Structures	22,301	11,422
56	GTP36700	367	Mains	2,554,011	749,256
57	GTP36702	367	Trans Plant: Feeder Mains	-	-
58	GTP36703	367	Mains (PSEP)	683,985	65,146
59	GTP36800	368	Compressor Station Equipment	474,517	233,231
60	GTP36900	369	Odorizing Equipment	474,398	119,168
61	GTP37100	371	Other Equipment	394,393	41,284
62			<b>Total Gas Transmission</b>	4,731,340	1,272,241
			<b>Gas Transmission- Line 401</b>		
63	GTE36511	365.11	Land & Land Rights	878	390
64	GTE36512	365.12	Rights-of-Way (ROW)	18,888	9,643
65	GTE36610	366.1	Compressor Station Structures	10,643	5,499
66	GTE36620	366.2	Measuring & Reg Sta Structures	7,685	820
67	GTE36630	366.3	Other Structures	1,303	438
68	GTE36700	367	Mains	639,733	360,435
69	GTE36800	368	Compressor Station Equipment	122,931	98,128
70	GTE36900	369	Odorizing Equipment	5,950	4,096
71	GTE37100	371	Other Equipment	442	1
72			<b>Total Gas Transmission- Line 401</b>	808,454	479,450
			<b>Gas Transmission- STANPAC</b>		
73	GTS36511	365	STANPAC: Land & Land Rights	6	(2)
74	GTS36520	365	STANPAC: Rights-of-Way	1,549	943
75	GTS36600	366	STANPAC: Structures	35	2
76	GTS36620	366	STANPAC: Measuring & Reg Sta Structures	3,318	108
77	GTS36630	366	STANPAC: Other Structures	23	(214)
78	GTS36700	367	STANPAC: Mains	33,370	7,411
79	GTS36900	369	STANPAC: Odorizing Equipment	10,821	3,827
80	GTS37000	370	STANPAC: Communication Equipment	75	66
81	GTS37100	371	Other Equipment	1,187	287
82			<b>Total Gas Transmission- STANPAC</b>	50,384	12,427
83			<b>Total Gas Transmission</b>	5,590,179	1,764,117
			<b>Gas Distribution</b>		
84	GDP37401	374	Land	7,720	205
85	GDP37402	374	Land Rights	29,130	749
86	GDP37500	375	Structures & Improvements	26,607	3,175
87	GDP37601	376	Mains	4,020,254	1,717,609
88	GDP37700	377	Compressor Station Equipment	937	120
89	GDP37800	378	Odorizing Equipment	371,621	105,006
90	GDP38000	380	Services	4,301,298	2,764,504
91	GDP38100	381	Meters	1,065,849	347,311
92	GDP38300	383	House Regulators	186,909	99,073
93	GDP38500	385	Meas & Reg Sta Equip-Industrial	79,195	27,867
94	GDP38600	386	Other Property on Customer Premises	166	105

**Exhibit D**  
**Table 2**  
**PACIFIC GAS AND ELECTRIC COMPANY**  
**TOTAL OPERATIVE PLANT AND DEPRECIATION RESERVE**  
**AS OF DECEMBER 31, 2017**  
**(000's)**

Line	Asset Class	FERC Account	Description	Utility	
				Plant	Reserve
95	GDP38700	387	Other Equipment	59,268	18,672
96			<b>Total Gas Distribution</b>	10,148,955	5,084,395
			<b>Gas General</b>		
97	GGP38901	389	Land	189	-
98	GGP38902	389	Land Rights	51	1
99	GGP39000	390	Structures & Improvements	100,006	12,220
100	GGP39100	391	Office Furniture & Equipment	6,810	1,701
101	GGP39400	394	Shop Equipment	40,745	9,387
102	GGP39500	395	Laboratory Equipment	3,373	156
103	GGP39600	396	Power Operated Equipment	-	(14)
104	GGP39700	397	Communication Eqp	25,142	1,732
105	GGP39708	397	SM Gas Netwk Equip	123,382	8,766
106	GGP39800	398	Miscellaneous Equipment	6,497	2,135
107	GGP39900	399	Other Tangible Property	-	(61)
108			<b>Total Gas General</b>	306,195	36,022
			<b>Gas General- Line 401</b>		
109	GGE38902	389	Land Rights	110	-
110	GGE39000	390	Structures & Improvements	47,226	14,920
111	GGE39100	391	Office Furniture & Equipment	537	145
112	GGE39400	394	Shop Equipment	4,791	524
113	GGE39500	395	Laboratory Equipment	519	192
114	GGE39600	396	Power Operated Equipment	-	8
115	GGE39800	398	Miscellaneous Equipment	1,256	59
116	GGE39900	399	Other Tangible Property	-	(11)
117			<b>Total Gas General- Line 401</b>	54,440	15,836
			<b>Gas General- STANPAC</b>		
118	GGs39210	392	STANPAC: Transport Equ - Licensed	-	-
119	GGs39220	392	STANPAC: Transport Eqp - Non-licensed	-	-
120	GGs39100	391	STANPAC: Office Furniture & Equipment	-	(1)
121	GGs39300	393	STANPAC: Stores Equipment	-	(1)
122	GGs39400	394	STANPAC: Tools/Shop/Work Equipment	0	0
123	GGs39500	395	STANPAC: Laboratory Equipment	-	(2)
124	GGs39800	398	STANPAC: Miscellaneous Equipment	-	0
125			<b>Total Gas General- STANPAC</b>	0	(3)
126			<b>Total Gas General</b>	360,634	51,855
127			<b>TOTAL GAS PLANT AND RESERVE</b>	16,859,966	7,197,326

**Exhibit D**  
**Table 3**  
**PACIFIC GAS AND ELECTRIC COMPANY**  
**TOTAL OPERATIVE PLANT AND DEPRECIATION RESERVE**  
**AS OF DECEMBER 31, 2017**  
**(000's)**

Line	Asset Class	FERC Account	Description	Utility	
				Plant	Reserve
1	CMP30101	301	Organization	132	132
2	CMP30200	302	Intangible Plant: Franchis	215	-
3	CMP30301	303	Intangible Plant: Miscellaneous	6,464	0
4	CMP30302	303	Computer Software	1,068,849	630,869
5	CMP30304	303	Computer Software - CIS	541,029	274,315
6	CMP38901	389	Land	80,081	-
7	CMP38902	389	Land Rights	11,155	273
8	CMP39000	390	Structures & Improvements	1,613,382	598,724
9	CMP39001	390	Comm Plant: Leasehold Impr	-	-
10	CMP39101	391	Office Machines & Computer Eqpt	264,309	106,863
11	CMP39102	391	PC Hardware	94,232	67,795
12	CMP39103	391	Office Furniture & Equipment	115,844	12,677
13	CMP39104	391	Off Mach & Computer Eqpt - CIS	55,331	2,589
14	CMP39201	392	Aircraft	27,061	12,463
15	CMP39202	392	Class P	6,118	2,224
16	CMP39203	392	Class C - 2	42,467	10,545
17	CMP39204	392	Class C - 4	58,556	18,307
18	CMP39205	392	Class T - 1	89,570	23,391
19	CMP39206	392	Class T - 3	375,988	99,666
20	CMP39207	392	Class T - 4	422,673	61,001
21	CMP39208	392	Vessels	1,087	624
22	CMP39209	392	Trailers	40,760	17,492
23	CMP39300	393	Stores Equipment	9,328	2,187
24	CMP39400	394	Shop Equipment	68,501	42,764
25	CMP39500	395	Laboratory Equipment	8,352	2,191
26	CMP39600	396	Power Operated Equipment	171,355	47,345
27	CMP39701	397	Communication - Common Eqpt	35,835	12,114
28	CMP39702	397	Communication - Data Systems	138,273	55,361
29	CMP39703	397	Communication - Radio Systems	82,081	43,031
30	CMP39704	397	Communication - Voice Systems	27,047	13,213
31	CMP39705	397	Communication - Transm Systems	429,027	166,833
32	CMP39706	397	Comm - Transm Sys AMI-G	329,771	124,154
33	CMP39707	397	Comm - Transm Sys AMI-E	117	98
34	CMP39708	397	Communication Network	120,858	48,937
35	CMP39800	398	Miscellaneous Equipment	37,732	3,762
36	CMP39900	399	Other Tangible Property	1	1
37	CNP30302	303	DCPP Software	72,650	63,182
38	CNP38901	389	DCPP Land	0	0
39	CNP38902	389	DCPP Land Rights	5	5
40	CNP39000	390	DCPP Structures & Improve-Office-Eqpt	43,596	43,573
41	CNP39101	391	DCPP Office Machines & Computer Eqpt	1,655	471
42	CNP39102	391	DCPP PC Hardware	-	-
43	CNP39103	391	DCPP Office Furniture & Equipment	3,490	2,118
44	CNP39201	392	DCPP Aircraft	-	-
45	CNP39202	392	DCPP Class P	-	-
46	CNP39203	392	DCPP Class C - 2	794	146
47	CNP39204	392	DCPP Class C - 4	259	84
48	CNP39205	392	DCPP Class T - 1	402	193
49	CNP39206	392	DCPP Class T - 3	1,131	461
50	CNP39207	392	DCPP Class T - 4	994	173
51	CNP39208	392	DCPP Vessels	145	75
52	CNP39209	392	DCPP Trailers	623	512
53	CNP39300	393	DCPP Stores Equipment	90	46
54	CNP39400	394	DCPP Shop Equipment	389	390
55	CNP39500	395	DCPP Laboratory Equipment	1,442	563
56	CNP39600	396	DCPP Power Operated Equipment	6,258	1,371
57	CNP39701	397	DCPP Communication - Common Eqpt	771	88
58	CNP39702	397	DCPP Communication - Data Systems	-	(2,080)
59	CNP39703	397	DCPP Communication - Radio Systems	1,355	195
60	CNP39704	397	DCPP Communication - Voice Systems	527	(35)
61	CNP39705	397	DCPP Communication - Transm Systems	4,883	1,658
62	CNP39800	398	DCPP Miscellaneous Equipment	3,626	2,391
63			<b>TOTAL COMMON PLANT AND RESERVE</b>	<b>6,518,666</b>	<b>2,617,522</b>

**Exhibit D**  
**Table 4**  
**PACIFIC GAS AND ELECTRIC COMPANY**  
**TOTAL OPERATIVE PLANT AND DEPRECIATION RESERVE**  
**AS OF DECEMBER 31, 2017**  
(000's)

<u>GL Account</u>	<u>Summary</u>	<u>Plant</u>	<u>Reserve</u>
101	<b>Plant in Service</b>		
	Plant in Service - Electric	54,639,474	
	Plant in Service - Gas	16,859,966	
	Plant in Service - Common	6,518,666	
	Gas Stored Underground	55,907	
	Nuclear Fuel	437,938	
	FAS 143 Asset Retirement Costs Fossil/Nuclear	2,368,719	
	FIN 47 Asset Retirement Cost	790,458	
	Intangible Asset Reclass	(122,789)	
	Capital Lease and Leasehold Improvement Allowance	179,050	
	Impairment Reclass	(6,656,409)	
	PG&E Subsidiary (Stanpac)	8,397	
	Mirant	66,886	
	Northern California Wildfires	80,237	
	Butte Fire	22,270	
	Treasury Grant	(141,083)	
	GT&S Safety Spend Disallowance	(635,231)	
	TIMP	(85,000)	
	PSEP Plant Adjustment	(76,383)	
	GT&S 2011 to 2014 Audit	465,118	
	Other	(1,969)	
	<b>Total PG&amp;E Plant in Service (Balance Sheet)</b>	<u><u>74,774,222</u></u>	
108/111	<b>Accumulated Depreciation and Amortization</b>		
	Electric		25,156,758
	Gas		7,197,326
	Common		2,617,522
	Impairment Reclassification		(6,656,409)
	Cost of Removal Reclass		(5,529,072)
	Treasury Grant		(34,252)
	Mirant		17,648
	Intangibles Reclass		(59,212)
	Butte fire		2,787
	Northern California Wildfires		959
	FAS 143 Asset Retirement Cost - Nuclear		307,802
	FAS 143 Asset Retirement Cost - Fossil		66,425
	FIN 47 (ARO)		176,809
	QF Capital Leases		148,547
	Stanpac		7,962
	Safety Spend per D.16-12-010		33,515
	GT&S 2011-2014 Audit		105
	Other		1,261
	<b>Total PG&amp;E Accumulated Depreciation (Balance Sheet)</b>		<u><u>23,456,483</u></u>

## EXHIBIT E

### Statement of Method for Depreciation



## **EXHIBIT E**

### **Statement of Method for Depreciation – Rule 3.2(a)(7)**

PG&E depreciates utility plant in its financial statements on a straight-line remaining life basis, according to the estimated useful life of plant property. For federal income tax accrual purposes, PG&E generally computes depreciation using the straight-line method for tax property additions prior to 1954 and liberalized depreciation, which includes Class Life and Asset Depreciation Range Systems (ADRS), on tax property additions after 1954 and prior to 1981. For financial reporting and ratesetting purposes, PG&E uses "flow through accounting" for such properties. For tax property additions in years 1981 through 1986, the Company computes its tax depreciation using the Accelerated Cost Recovery System (ACRS). For additions after 1986, PG&E computes its tax depreciation using the Modified Accelerated Cost Recovery System (MACRS) and, since 1982, has normalized the effects of the depreciation difference in accordance with the Economic Recovery Tax Act of 1981 and the Tax Reform Act of 1986.

## EXHIBIT F

### Notice of Cities and Counties Mailing List

## EXHIBIT F

### SERVICE OF NOTICE OF APPLICATION

In accordance with Rule 3.2(b), Applicant will mail a notice to the following, stating in general terms its proposed change in rates.

#### State of California

To the Attorney General and the Department of General Services.

State of California  
Office of Attorney General  
1300 I St Ste 1101  
Sacramento, CA 95814

and

Department of General Services  
Office of Buildings & Grounds  
505 Van Ness Avenue, Room 2012  
San Francisco, CA 94102

#### Counties

To the County Counsel or District Attorney and the County Clerk in the following counties:

Alameda	Mariposa	Santa Clara
Alpine	Mendocino	Santa Cruz
Amador	Merced	Shasta
Butte	Modoc	Sierra
Calaveras	Monterey	Siskiyou
Colusa	Napa	Solano
Contra Costa	Nevada	Sonoma
El Dorado	Placer	Stanislaus
Fresno	Plumas	Sutter
Glenn	Sacramento	Tehama
Humboldt	San Benito	Trinity
Kern	San Bernardino	Tulare
Kings	San Francisco	Tuolumne
Lake	San Joaquin	Yolo
Lassen	San Luis Obispo	Yuba
Madera	San Mateo	
Marin	Santa Barbara	

## Municipal Corporations

To the City Attorney and the City Clerk of the following municipal corporations:

Alameda	Colusa	Hanford
Albany	Concord	Hayward
Amador City	Corcoran	Healdsburg
American Canyon	Corning	Hercules
Anderson	Corte Madera	Hillsborough
Angels Camp	Cotati	Hollister
Antioch	Cupertino	Hughson
Arcata	Daly City	Huron
Arroyo Grande	Danville	Ione
Arvin	Davis	Isleton
Atascadero	Del Rey Oaks	Jackson
Atherton	Dinuba	Kerman
Atwater	Dixon	King City
Auburn	Dos Palos	Kingsburg
Avenal	Dublin	Lafayette
Bakersfield	East Palo Alto	Lakeport
Barstow	El Cerrito	Larkspur
Belmont	Elk Grove	Lathrop
Belvedere	Emeryville	Lemoore
Benicia	Escalon	Lincoln
Berkeley	Eureka	Live Oak
Biggs	Fairfax	Livermore
Blue Lake	Fairfield	Livingston
Brentwood	Ferndale	Lodi
Brisbane	Firebaugh	Lompoc
Buellton	Folsom	Loomis
Burlingame	Fort Bragg	Los Altos
Calistoga	Fortuna	Los Altos Hills
Campbell	Foster City	Los Banos
Capitola	Fowler	Los Gatos
Carmel	Fremont	Madera
Ceres	Fresno	Manteca
Chico	Galt	Maricopa
Chowchilla	Gilroy	Marina
Citrus Heights	Gonzales	Mariposa
Clayton	Grass Valley	Martinez
Clearlake	Greenfield	Marysville
Cloverdale	Gridley	McFarland
Clovis	Grover Beach	Mendota
Coalinga	Guadalupe	Menlo Park
Colfax	Gustine	Merced
Colma	Half Moon Bay	Mill Valley

Millbrae  
Milpitas  
Modesto  
Monte Sereno  
Monterey  
Moraga  
Morgan Hill  
Morro Bay  
Mountain View  
Napa  
Newark  
Nevada City  
Newman  
Novato  
Oakdale  
Oakland  
Oakley  
Orange Cove  
Orinda  
Orland  
Oroville  
Pacific Grove  
Pacifica  
Palo Alto  
Paradise  
Parlier  
Paso Robles  
Patterson  
Petaluma  
Piedmont  
Pinole  
Pismo Beach  
Pittsburg  
Placerville  
Pleasant Hill  
Pleasanton  
Plymouth  
Point Arena  
Portola  
Portola Valley  
Rancho Cordova  
Red Bluff  
Redding  
Redwood City  
Reedley  
Richmond

Ridgecrest  
Rio Dell  
Rio Vista  
Ripon  
Riverbank  
Rocklin  
Rohnert Park  
Roseville  
Ross  
Sacramento  
Saint Helena  
Salinas  
San Anselmo  
San Bruno  
San Carlos  
San Francisco  
San Joaquin  
San Jose  
San Juan Bautista  
San Leandro  
San Luis Obispo  
San Mateo  
San Pablo  
San Rafael  
San Ramon  
Sand City  
Sanger  
Santa Clara  
Santa Cruz  
Santa Maria  
Santa Rosa  
Saratoga  
Sausalito  
Scotts Valley  
Seaside  
Sebastopol  
Selma  
Shafter  
Shasta Lake  
Soledad  
Solvang  
Sonoma  
Sonora  
South San Francisco  
Stockton  
Suisun City

Sunnyvale  
Sutter Creek  
Taft  
Tehama  
Tiburon  
Tracy  
Trinidad  
Turlock  
Ukiah  
Union City  
Vacaville  
Vallejo  
Victorville  
Walnut Creek  
Wasco  
Waterford  
Watsonville  
West Sacramento  
Wheatland  
Williams  
Willits  
Willows  
Windsor  
Winters  
Woodland  
Woodside  
Yountville  
Yuba City

# EXHIBIT G

## 2020 General Rate Case Exhibit List

**Exhibit G**  
**PACIFIC GAS AND ELECTRIC COMPANY**  
**2020 GENERAL RATE CASE**  
**INDEX BY EXHIBIT AND CHAPTER**

<b>Exhibit</b>	<b>Chapter</b>	<b>Chapter Title</b>	<b>Witness</b>
<b>1</b>		<b>Summary of PG&amp;E's 2020 General Rate Case</b>	
1	Ch. 1	Introduction to PG&E's 2020 General Rate Case	Steven Malnight
1	Ch. 2	Summary of PG&E's General Rate Case	Shilpa Ramaiya
<b>2</b>		<b>Safety, Risk and Integrated Planning</b>	
2	Ch. 1	Safety Policy	Todd Hohn
2	Ch. 2	Integrated Planning Process and Customer Affordability Roadmap	Jamie Martin
2	Ch. 3	Risk Management and Mitigation	Stephen Cairns
<b>3</b>		<b>Gas Distribution</b>	
3	Ch. 1	Gas Distribution Operations Policy and Introduction	Jesus Soto
3	Ch. 2	Gas Distribution Forecast Summary and Investment Planning	Dan Menegus, Mike Kerans, Andy Abranches
3	Ch. 2A	Gas Operations Cost Forecasting Methodology	Rich Yamaguchi, Andy Abranches
3	Ch. 3	Gas Distribution Risk Management	Christine Cowsert
3	Ch. 4	Asset Family – Distribution Mains and Services	Mike Kerans
3	Ch. 5	Asset Families – Measurement and Control, and Compressed Natural Gas Stations	Terry White
3	Ch. 6	Gas Distribution Operations and Maintenance	Mel Christopher
3	Ch. 7	Corrosion Control	David McQuilling
3	Ch. 8	Leak Management	Kelly Ball
3	Ch. 9	Gas System Operations	Dan Menegus
3	Ch. 10	New Business and Work at the Request of Others	Andrew Dashner
3	Ch. 11	Gas Operations Technology and Other Distribution Support	Andy Abranches
<b>4</b>		<b>Electric Distribution</b>	
4	Ch. 1	Electric Distribution Operations Policy and Introduction	Pat Hogan
4	Ch. 2	Electric Distribution Risk Management	Dave Gabbard
4	Ch. 2A	Wildfire Risk Policy and Overview	Sumeet Singh
4	Ch. 3	Emergency Preparedness and Response	Evermary Hickey
4	Ch. 4	Electric Emergency Recovery	Angie Gibson
4	Ch. 5	Distribution System Operations	Mike Swanson
4	Ch. 6	Electric Distribution Maintenance	Jeff Deal
4	Ch. 7	Vegetation Management	Matt Pender

<b>Exhibit</b>	<b>Chapter</b>	<b>Chapter Title</b>	<b>Witness</b>
4	Ch. 8	Pole Asset Management	J.C. Mathieson
4	Ch. 9	Distribution Overhead System Hardening and Reliability	Steve E. Calvert
4	Ch. 10	Distribution Automation and System Protection	Steve E. Calvert
4	Ch. 11	Underground Asset Management	Steve E. Calvert
4	Ch. 12	Substation Asset Management	Dave Gabbard
4	Ch. 13	Electric Distribution Capacity	Satvir Nagra
4	Ch. 14	Electric Distribution Engineering and Planning	Satvir Nagra
4	Ch. 15	Electric Distribution Technology	Mansi Magon
4	Ch. 16	New Business and Work at the Request of Others	Andrew Dashner
4	Ch. 17	Rule 20A	Tamon Norimoto
4	Ch. 18	Electric Distribution Support Activities	Kevin Wetzel
4	Ch. 19	Integrated Grid Platform and Grid Modernization Plan	Mark Esguerra
<b>5</b>		<b>Energy Supply</b>	
5	Ch. 1	Energy Supply Summary	Tatjana Rmus
5	Ch. 2	Energy Supply Risk Management	Maureen Zawalick, Eric Van Deuren
5	Ch. 3	Nuclear Operations Costs	Cary D. Harbor
5	Ch. 4	Hydro Operations Costs	Mike Jones
5	Ch. 5	Natural Gas and Solar Generation Operations Costs	Steve Royall
5	Ch. 6	Energy Procurement and Administration Costs	Candice Chan
5	Ch. 7	Energy Supply Technology Programs	Tom Baldwin
5	Ch. 8	Energy Supply Ratemaking	Stephanie A. Maggard
<b>6</b>			
6	Ch. 1	Customer Care Policy	Don Howerton
6	Ch. 2	Customer Engagement	Jess Brown
6	Ch. 3	Pricing Products and Income Qualified Programs	Emily Bartman
6	Ch. 4	Contact Centers	Chris Zenner
6	Ch. 5	Customer Service Offices	Chris Zenner
6	Ch. 6	Metering	Craig W. Kurtz
6	Ch. 7	Billing, Revenue and Credit	Travis Browne
6	Ch. 8	Customer Care Regulatory Policy and Compliance	Darleen DeRosa
<b>7</b>		<b>Shared Services and Information Technology</b>	
7	Ch. 1	Safety and Health	Todd Hohn
7	Ch. 1A	Integrated Disability Management	Heather Hornbrook, Ashley Mawhorter
7	Ch. 2	Transportation and Aviation Services	Michael Glover
7	Ch. 3	Materials	Lance C. Schultz
7	Ch. 4	Sourcing	David Kevane
7	Ch. 5	Real Estate	Tara Agid
7	Ch. 6	Land and Environmental Management	Andrew K. Williams



<b>Exhibit</b>	<b>Chapter</b>	<b>Chapter Title</b>	<b>Witness</b>
7	Ch. 7	Enterprise Records and Information Management	Megan Hertzler, Mike Swatek
7	Ch. 8	Information Technology	John Nichols
7	Ch. 9	Cyber and Corporate Security	Joe Sagona
<b>8</b>		<b>Human Resources</b>	
8	Ch. 1	Human Resources Overview	Dinyar Mistry
8	Ch. 2	HR Operations	David Hatton
8	Ch. 3	HR Service Delivery and Inclusion	Allison Neves
8	Ch. 3A	Report on Diversity and Inclusion	Allison Neves
8	Ch. 4	Total Rewards, STIP, Non-Qualified Retirement and Labor Escalation	John Lowe
8	Ch. 4A	Safety Policies, Practices and Performance, and Total Compensation	John Lowe
8	Ch. 5	Employee Benefits	Lisa Laanisto, Ashley Mawhorter
8	Ch. 6	PG&E Academy	Chris Pickett
8	Ch. 7	Total Compensation Study	Willis Towers Watson, Patrick Maloney, Catherine Hartman, Elodie Olsen, Laura Dalzell
<b>9</b>		<b>Administrative and General</b>	
9	Ch. 1	Introduction	Shannon Yuen
9	Ch. 2	Finance Organization Costs	Joe Marshman
9	Ch. 3	Risk, Audit, and Insurance Departments	Janaize Markland
9	Ch. 4	Compliance and Ethics	Tripti Uprety
9	Ch. 5	Regulatory Affairs	Megan Lawson
9	Ch. 6	Law Organization	Charles Middlekauff
9	Ch. 7	PG&E Corporation and PG&E Executive Offices; and Corporate Secretary Department Costs	Linda Cheng
9	Ch. 8	Corporate Affairs Costs	Susie Martinez
9	Ch. 9	Administration and General Ratemaking Adjustments	Shannon Yuen
<b>10</b>		<b>Results of Operations</b>	
10	Ch. 1	Introduction	Nielson D. Jones
10	Ch. 2	SAP FERC Translation	Bryan G. Wong
10	Ch. 3	Electric Distribution O&M Expense	Bryan G. Wong
10	Ch. 4	Gas Distribution O&M Expense	Bryan G. Wong
10	Ch. 5	Customer Accounts Expense	Bryan G. Wong
10	Ch. 6	Generation O&M Expense	Bryan G. Wong
10	Ch. 7	Administrative and General Expenses	Shannon Yuen
10	Ch. 8	Payroll and Other Taxes	Joy Woolford
10	Ch. 9	Electric, Gas, and Common Plant	Pei Sue Ong
10	Ch. 10	Depreciation Reserve and Expense	Beatrix Greenwell
10	Ch. 11	Depreciation Study	Ned Allis

<b>Exhibit</b>	<b>Chapter</b>	<b>Exhibit/Chapter Title</b>	<b>Witness</b>
10	Ch. 12	Income and Property Taxes	Elizabeth Min
10	Ch. 13	Working Cash	Shaun Halverson
10	Ch. 14	Gas and Electric Distribution and Generation Rate Base	Pei Sue Ong
10	Ch. 15	Other Operating Revenues	Jim Higham
10	Ch. 16	Calculation of Revenue Requirement	Nielson D. Jones
10	App A	Detailed Results of Operations - Tables	Nielson D. Jones
<b>11</b>		<b>Post Test-Year Ratemaking</b>	
11	Ch. 1	Post Test-Year Ratemaking Proposal	Teresa Hoglund
11	Ch. 2	Attrition and Proposed Attrition Changes	Teresa Hoglund
11	Ch. 3	Rate Base Growth in Attrition Years and Related Costs	Pei Sue Ong
<b>12</b>		<b>General Report</b>	
12	Ch. 1	Introduction	Shilpa Ramaiya
12	Ch. 2	Balance Sheet and Statement of Operations	Susan Hunter
12	Ch. 3	Cost Model	Joe Marshman
12	Ch. 4	Escalation Rates	Jason Pao
12	Ch. 5	Electric Billings and Sales	Anita Singh
12	Ch. 6	Gas Billings and Sales	Katia Sokoloff
12	Ch. 7	Electric Revenues at Present Rates	Dan Pease
12	Ch. 8	Gas Revenues at Present Rates	Katia Sokoloff
12	Ch. 9	Illustrative Electric Rates	Dan Pease
12	Ch. 10	Illustrative Gas Rates	Katia Sokoloff
12	Ch. 11	Compliance with Prior Commission Decisions	Shilpa Ramaiya
12	Ch. 12	Balancing and Memorandum Accounts	Armando Duran
12	Ch. 13	Mobile Home Park Upgrade Program	Roger Jackson
12	Ch. 14	Safety Related Earnings Adjustment Mechanism	Dick Patterson, Thomas Fiore, Dave Gabbard, Todd Hohn
12	App A	Glossary of Acronyms and Abbreviations	Shilpa Ramaiya
12	App B	Major Work Category Glossary	Shilpa Ramaiya

## EXHIBIT H

### Revenues at Present Rates in the Results of Operations Report

# Exhibit H

## Table 1

Pacific Gas and Electric Company  
2020 CPUC General Rate Case (Application)  
Results of Operations at Present Rates  
Electric Distribution  
(Thousands of Dollars)

Line No.	Description	Test Year	Attrition Year 2021		Attrition Year 2022		Line No.
		2020	Increase	Total	Increase	Total	
		(A)	(B)	(C)	(D)	(E)	
REVENUE:							
1	Revenue Collected in Rates	4,364,245	-	4,364,245	-	4,364,245	1
2	Plus Other Operating Revenue	135,983	-	135,983	-	135,983	2
3	Total Operating Revenue	4,500,228	-	4,500,228	-	4,500,228	3
OPERATING EXPENSES:							
4	Energy Costs	-	-	-	-	-	4
5	Production	-	-	-	-	-	5
6	Storage	-	-	-	-	-	6
7	Transmission	1,960	40	2,001	40	2,041	7
8	Distribution	1,140,322	90,496	1,230,818	61,563	1,292,381	8
9	Customer Accounts	181,969	(5,308)	176,660	(5,167)	171,493	9
10	Uncollectibles	14,637	-	14,637	-	14,637	10
11	Customer Services	14,834	372	15,206	381	15,587	11
12	Administrative and General	580,189	13,769	593,957	14,320	608,278	12
13	Franchise & SFGR Tax Requirement	34,722	-	34,722	-	34,722	13
14	Amortization	-	-	-	-	-	14
15	Wage Change Impacts	-	-	-	-	-	15
16	Other Price Change Impacts	-	-	-	-	-	16
17	Other Adjustments	7,800	-	7,800	4,371	12,171	17
18	Subtotal Expenses:	1,976,433	99,369	2,075,802	75,509	2,151,310	18
TAXES:							
19	Superfund	-	-	-	-	-	19
20	Property	204,708	12,795	217,503	13,567	231,070	20
21	Payroll	43,035	1,412	44,446	1,458	45,904	21
22	Business	537	-	537	-	537	22
23	Other	6,145	-	6,145	-	6,145	23
24	State Corporation Franchise	3,060	(21,123)	(18,063)	(17,356)	(35,418)	24
25	Federal Income	(111,436)	(49,094)	(160,530)	(39,306)	(199,836)	25
26	Total Taxes	146,048	(56,010)	90,038	(41,637)	48,402	26
27	Depreciation	1,610,255	101,304	1,711,559	106,874	1,818,432	27
28	Fossil/Hydro Decommissioning	-	-	-	-	-	28
29	Nuclear Decommissioning	-	-	-	-	-	29
30	Total Operating Expenses	3,732,736	144,663	3,877,399	140,745	4,018,144	30
31	Net for Return	767,492	(144,663)	622,829	(140,745)	482,084	31
32	Rate Base	16,900,566	1,291,345	18,191,912	1,335,353	19,527,264	32
RATE OF RETURN:							
33	On Rate Base	4.54%	-11.20%	3.42%	-10.54%	2.47%	33
34	On Equity	4.19%	-26.08%	2.05%	-24.81%	0.21%	34

# Exhibit H

## Table 2

Pacific Gas and Electric Company  
2020 CPUC General Rate Case (Application)  
Results of Operations at Present Rates  
Electric Generation  
(Thousands of Dollars)

Line No.	Description	Test Year	Attrition Year 2021		Attrition Year 2022		Line No.
		2020	Increase	Total	Increase	Total	
		(A)	(B)	(C)	(D)	(E)	
REVENUE:							
1	Revenue Collected in Rates	2,190,921	-	2,190,921	-	2,190,921	1
2	Plus Other Operating Revenue	6,037	-	6,037	-	6,037	2
3	Total Operating Revenue	2,196,958	-	2,196,958	-	2,196,958	3
OPERATING EXPENSES:							
4	Energy Costs	-	-	-	-	-	4
5	Production	628,574	(9,092)	619,482	6,327	625,809	5
6	Storage	-	-	-	-	-	6
7	Transmission	8,032	165	8,198	164	8,362	7
8	Distribution	-	-	-	-	-	8
9	Customer Accounts	3,691	101	3,791	104	3,895	9
10	Uncollectibles	7,146	-	7,146	-	7,146	10
11	Customer Services	609	15	624	15	639	11
12	Administrative and General	390,460	9,540	400,001	9,930	409,930	12
13	Franchise & SFGR Tax Requirement	16,951	-	16,951	-	16,951	13
14	Amortization	23,271	-	23,271	-	23,271	14
15	Wage Change Impacts	-	-	-	-	-	15
16	Other Price Change Impacts	-	-	-	-	-	16
17	Other Adjustments	(4,629)	-	(4,629)	-	(4,629)	17
18	Subtotal Expenses:	1,074,105	730	1,074,834	16,540	1,091,374	18
TAXES:							
19	Superfund	-	-	-	-	-	19
20	Property	62,985	1,328	64,313	1,625	65,938	20
21	Payroll	32,296	1,059	33,355	1,094	34,449	21
22	Business	350	-	350	-	350	22
23	Other	4,003	-	4,003	-	4,003	23
24	State Corporation Franchise	28,995	128	29,124	(94)	29,030	24
25	Federal Income	(3,186)	(1,583)	(4,768)	(528)	(5,296)	25
26	Total Taxes	125,444	933	126,377	2,098	128,475	26
27	Depreciation	660,945	14,635	675,580	15,066	690,646	27
28	Fossil/Hydro Decommissioning	28,871	-	28,871	-	28,871	28
29	Nuclear Decommissioning	-	-	-	-	-	29
30	Total Operating Expenses	1,889,364	16,298	1,905,662	33,704	1,939,366	30
31	Net for Return	307,594	(16,298)	291,296	(33,704)	257,592	31
32	Rate Base	5,607,673	(152,214)	5,455,459	(236,512)	5,218,947	32
RATE OF RETURN:							
33	On Rate Base	5.49%	10.71%	5.34%	14.25%	4.94%	33
34	On Equity	6.01%	16.05%	5.73%	22.87%	4.95%	34

**Exhibit H****Table 3**

Pacific Gas and Electric Company  
2020 CPUC General Rate Case (Application)  
Results of Operations at Present Rates  
Gas Distribution  
(Thousands of Dollars)

Line No.	Description	Test Year	Attrition Year 2021		Attrition Year 2022		Line No.
		2020	Increase	Total	Increase	Total	
		(A)	(B)	(C)	(D)	(E)	
REVENUE:							
1	Revenue Collected in Rates	1,962,559	-	1,962,559	-	1,962,559	1
2	Plus Other Operating Revenue	28,091	-	28,091	-	28,091	2
3	Total Operating Revenue	1,990,650	-	1,990,650	-	1,990,650	3
OPERATING EXPENSES:							
4	Energy Costs	-	-	-	-	-	4
5	Procurement	2,318	75	2,392	77	2,469	5
6	Storage	-	-	-	-	-	6
7	Transmission	-	-	-	-	-	7
8	Distribution	374,408	10,555	384,963	11,022	395,986	8
9	Customer Accounts	103,105	2,967	106,072	3,056	109,128	9
10	Uncollectibles	6,090	-	6,090	-	6,090	10
11	Customer Services	14,409	343	14,752	352	15,103	11
12	Administrative and General	344,043	8,309	352,352	8,645	360,997	12
13	Franchise & SFGR Tax Requirement	19,037	-	19,037	-	19,037	13
14	Amortization	-	-	-	-	-	14
15	Wage Change Impacts	-	-	-	-	-	15
16	Other Price Change Impacts	-	-	-	-	-	16
17	Other Adjustments	4,989	-	4,989	-	4,989	17
18	Subtotal Expenses:	868,399	22,249	890,647	23,152	913,799	18
TAXES:							
19	Superfund	-	-	-	-	-	19
20	Property	81,457	5,104	86,561	5,506	92,067	20
21	Payroll	26,596	872	27,468	901	28,369	21
22	Business	312	-	312	-	312	22
23	Other	3,574	-	3,574	-	3,574	23
24	State Corporation Franchise	3,054	(6,783)	(3,729)	(8,325)	(12,054)	24
25	Federal Income	(6,243)	(14,513)	(20,756)	(16,976)	(37,733)	25
26	Total Taxes	108,750	(15,320)	93,430	(18,894)	74,536	26
27	Depreciation	530,769	34,031	564,800	35,645	600,444	27
28	Fossil/Hydro Decommissioning	-	-	-	-	-	28
29	Nuclear Decommissioning	-	-	-	-	-	29
30	Total Operating Expenses	1,507,918	40,959	1,548,877	39,902	1,588,779	30
31	Net for Return	482,733	(40,959)	441,773	(39,902)	401,871	31
32	Rate Base	7,524,692	587,018	8,111,710	607,302	8,719,012	32
RATE OF RETURN:							
33	On Rate Base	6.42%	-6.98%	5.45%	-6.57%	4.61%	33
34	On Equity	7.80%	-17.96%	5.93%	-17.17%	4.33%	34