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APPENDIX A

Track 1 (Sections 3-14) Results of Operations
Tables 1 to 29

Pacific Gas and Electric Company
2023 CPUC General Rate Case (GRC)
Adopted Detailed Results of Operations Tables

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Table 1
Pacific Gas and Electric Company
2023 CPUC General Rate Case (GRC)
Adopted Revenue Requirement Summary Year-over-Year Comparison
(Millions of Dollars)

(A) Summary of PG&E's Adopted 2023 GRC Revenue Requirement														
Line No.	Description	2022 Adopted As of 12/31/2021 (Note 1)	2023	Increase (decrease) over 2022 Adopted	% Increase (decrease) over 2022 Adopted	2024	Increase (decrease) over 2023	% Increase (decrease) over 2023	2025	Increase (decrease) over 2024	% Increase (decrease) over 2024	2026	Increase (decrease) over 2025	% Increase (decrease) over 2025
		(a)	(b)	(c) = (b-a)	(d) = c/a	(e)	(f) = (e-b)	(g) = f/b	(h)	(i) = (h-e)	(j) = i/e	(k)	(l) = (k-h)	(m) = l/h
1	Electric Distribution	\$5,641	\$6,884	\$1,242	22.0%	\$7,274	\$391	5.7%	\$7,762	\$487	6.7%	\$8,311	\$549	7.1%
2	Gas Distribution	2,401	2,494	\$93	3.9%	2,595	\$100	4.0%	2,727	\$132	5.1%	2,884	\$156	5.7%
3	Electric Generation	2,483	2,291	-\$192	-7.7%	2,260	-\$30	-1.3%	1,853	-\$408	-18.0%	1,217	-\$636	-34.3%
4	Gas Transmission and Storage	1,689	1,644	-\$44	-2.6%	1,886	\$242	14.7%	1,976	\$90	4.8%	2,083	\$107	5.4%
5	Total General Rate Case	\$12,214	\$13,313	\$1,099	9.0%	\$14,016	\$702	5.3%	\$14,318	\$302	2.2%	\$14,494	\$177	1.2%

(B) Summary of PG&E'S 2023 GRC Revenue Requirement Request (Adjusted Reply Brief ^{Note 2})														
Line No.	Description	2022 Adopted As of 12/31/2021 (Note 1)	2023	Increase (decrease) over 2022 Adopted	% Increase (decrease) over 2022 Adopted	2024	Increase (decrease) over 2023	% Increase (decrease) over 2023	2025	Increase (decrease) over 2024	% Increase (decrease) over 2024	2026	Increase (decrease) over 2025	% Increase (decrease) over 2025
		(a)	(b)	(c) = (b-a)	(d) = c/a	(e)	(f) = (e-b)	(g) = f/b	(h)	(i) = (h-e)	(j) = i/e	(k)	(l) = (k-h)	(m) = l/h
1	Electric Distribution	\$5,641	\$8,113	\$2,472	43.8%	\$8,490	\$376	4.6%	\$9,100	\$611	7.2%	\$9,772	\$672	7.4%
2	Gas Distribution	2,401	2,914	\$513	21.4%	3,154	\$240	8.2%	3,452	\$297	9.4%	3,755	\$304	8.8%
3	Electric Generation	2,483	2,432	-\$51	-2.0%	2,440	\$8	0.3%	2,022	-\$418	-17.1%	1,326	-\$696	-34.4%
4	Gas Transmission and Storage	1,689	1,953	\$264	15.6%	2,252	\$299	15.3%	2,403	\$151	6.7%	2,572	\$169	7.0%
5	Total General Rate Case	\$12,214	\$15,413	\$3,198	26.2%	\$16,336	\$924	6.0%	\$16,977	\$640	3.9%	\$17,426	\$449	2.6%

(B - A) PG&E'S Adopted 2023 GRC Revenue Requirement Over PG&E's 2023 GRC Revenue Requirement Request (Adjusted Reply Brief ^{Note 2})										
Line No.	Description	2022 Adopted As of 12/31/2021 (Note 1)	2023	Increase (decrease) over 2022 Adopted	2024	Increase (decrease) over 2023	2025	Increase (decrease) over 2024	2026	Increase (decrease) over 2025
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
	Electric Distribution	\$0	-\$1,230	-\$1,230	-\$1,215	\$14	-\$1,339	-\$123	-\$1,462	-\$123
	Gas Distribution	-	(420)	(420)	(560)	(140)	(725)	(165)	(872)	(147)
	Electric Generation	-	(142)	(142)	(180)	(38)	(169)	11	(110)	59
	Gas Transmission and Storage	-	(308)	(308)	(366)	(57)	(427)	(61)	(488)	(62)
	Total General Rate Case	\$0	-\$2,100	-\$2,100	-\$2,321	-\$221	-\$2,659	-\$338	-\$2,931	-\$272

Note 1: The \$12,214 million represents the 2022 authorized GRC and GT&S revenues, updated for all tariff changes effective as of January 1, 2022, per the Energy Rate Case Plan, adopted in D.07 07 004 and subsequently modified in D.14 12 025, cost of capital as authorized in D.19-12-056 and approved Separately Funded projects rolling into the 2023 GRC, see Exhibit (PG&E-10), Chapter 17, Table 17-2 for details.

Note 2: PG&E's Reply Brief Revenue Requirement has been adjusted to remove the Settlement regarding Wildfire Liability Insurance Coverage through Self-Insurance per Decision 23-01-005.

**Adopted Detailed Results of Operations Tables
Test Year 2023**

Table 2
Pacific Gas and Electric Company
2023 CPUC General Rate Case (GRC)
Adopted Revenue Summary - Test Year 2023
Electric and Gas Summary
(Thousands of Dollars)

Line No.	Description	Electric Distribution (A)	Gas Distribution (B)	Electric Generation (C)	Gas Transmission & Storage (D)	Total GRC (E)	Line No.
<u>REVENUES AT PRESENT RATES</u>							
<u>CPUC Jurisdiction Revenue</u>							
1	Retail Revenue Collected in Rates	5,641,031	2,401,465	2,482,924	1,688,664	12,214,084	1
2	Plus: Other Operating Revenue (Adopted in GRC)	158,584	27,167	8,755	5,076	199,581	2
3	Total CPUC Jurisdiction Revenue	5,799,615	2,428,632	2,491,678	1,693,740	12,413,665	3
<u>FERC Jurisdiction Wholesale Revenue</u>							
4	Wholesale Wheeling & Resale Revenue	21,330	0	12	0	21,342	4
5	Plus: Wholesale Other Operating Revenue	0	0	0	0	0	5
6	Total Wholesale Revenue	21,330	0	12	0	21,342	6
7	Total Operating Revenue (Present)	5,820,945	2,428,632	2,491,690	1,693,740	12,435,007	7
<u>REVENUES AT PROPOSED RATES</u>							
8	Revenue Requirement (RO Line 3) (Test Year 2023, line 3, tab RO_Proposed)	7,125,163	2,528,082	2,304,303	1,655,355	13,612,903	8
9	Less: Total Wholesale Revenue (Line 6) *	21,330	0	12	0	21,342	9
10	Less: Wholesale Allocation of Increase * [(Line 8 - Line 7) x Line 6 / Line 7]	3,718	0	0	0	3,718	10
11	Required Retail Revenue	7,100,115	2,528,082	2,304,291	1,655,355	13,587,843	11
12	Less: Proposed Other Operating Revenue *	216,608	33,586	13,474	10,995	274,662	12
13	Total Proposed Retail Revenue Requirement (RO Line 1)	6,883,507	2,494,496	2,290,817	1,644,361	13,313,181	13
<u>Increase in Proposed Revenue Over Revenue Adopted & Pending</u>							
14	Proposed Retail Revenue Requirement (Line 13)	6,883,507	2,494,496	2,290,817	1,644,361	13,313,181	14
15	Less: Adopted and Pending Retail Revenue (Line 1)	5,641,031	2,401,465	2,482,924	1,688,664	12,214,084	15
16	Increase in Retail Revenue Requirement over Adopted and Pending Revenue	1,242,476	93,031	(192,107)	(44,304)	1,099,097	16

* Proposed Other Operating Revenue (RO Line 2) = Lines 9 + 10 + 12

Table 3												
Pacific Gas and Electric Company												
2023 CPUC General Rate Case (GRC)												
Adopted Results of Operations - Test Year 2023												
Electric and Gas Summary												
(Thousands of Dollars)												
		Total Electric Distribution		Total Gas Distribution		Total Electric Generation		Total Gas Transmission & Storage		Total GRC		
Line No.	Description	Present Rates	Proposed Rates	Present Rates	Proposed Rates	Present Rates	Proposed Rates	Present Rates	Proposed Rates	Present Rates	Proposed Rates	Line No.
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	
REVENUE:												
1	Retail Revenue Collected in Rates	5,641,031	6,883,507	2,401,465	2,494,496	2,482,924	2,290,817	1,688,664	1,644,361	12,214,084	13,313,181	1
2	Plus Other Operating Revenue	179,914	241,656	27,167	33,586	8,766	13,486	5,076	10,995	220,923	299,722	2
3	Total Operating Revenue	5,820,945	7,125,163	2,428,632	2,528,082	2,491,690	2,304,303	1,693,740	1,655,355	12,435,007	13,612,903	3
OPERATING EXPENSES:												
4	Energy Costs	0	0	0	0	0	0	0	0	0	0	4
5	Production / Procurement	0	0	2,451	2,451	592,395	592,395	0	0	594,845	594,845	5
6	Storage	0	0	0	0	0	0	39,429	39,429	39,429	39,429	6
7	Transmission	2,505	2,505	0	0	17,334	17,334	528,558	528,558	548,396	548,396	7
8	Distribution	2,176,544	2,176,544	527,657	527,657	0	0	0	0	2,704,201	2,704,201	8
9	Customer Accounts	203,836	203,836	143,253	143,253	0	0	0	0	347,090	347,090	9
10	Uncollectibles	17,462	21,375	6,806	7,085	7,475	6,913	4,747	4,639	36,490	40,012	10
11	Customer Services	0	0	0	0	0	0	0	0	0	0	11
12	Administrative and General	557,927	557,927	288,818	288,818	305,862	305,862	139,794	139,794	1,292,402	1,292,402	12
13	Franchise & SFGR Tax Requirement	44,420	54,372	23,068	24,012	19,014	17,584	16,087	15,723	102,589	111,692	13
14	Amortization	0	0	0	0	31,491	31,491	0	0	31,491	31,491	14
15	Wage Change Impacts	0	0	0	0	0	0	0	0	0	0	15
16	Other Price Change Impacts	0	0	0	0	0	0	0	0	0	0	16
17	Other Adjustments	(2,407)	(2,407)	(1,197)	(1,197)	(1,828)	(1,828)	350	350	(5,083)	(5,083)	17
18	Subtotal Expenses:	3,000,286	3,014,152	990,856	992,080	971,743	969,751	728,966	728,493	5,691,851	5,704,475	18
TAXES:												
19	Superfund	0	0	0	0	0	0	0	0	0	0	19
20	Property	318,477	318,477	116,791	116,791	69,258	69,258	104,515	104,515	609,042	609,042	20
21	Payroll	53,686	53,686	32,349	32,349	27,835	27,835	16,229	16,229	130,098	130,098	21
22	Business	733	733	387	387	405	405	185	185	1,710	1,710	22
23	Other	2,225	2,225	1,034	1,034	1,380	1,380	544	544	5,183	5,183	23
24	State Corporation Franchise	(39,315)	74,753	20,284	28,967	63,084	46,695	4,323	971	48,376	151,386	24
25	Federal Income	(152,426)	118,548	60,691	81,319	88,113	49,180	74,010	66,049	70,388	315,095	25
26	Total Taxes	183,381	568,422	231,536	260,847	250,074	194,752	199,806	188,493	864,797	1,212,514	26
27	Depreciation	1,800,508	1,800,508	572,157	572,157	685,220	685,220	257,728	257,728	3,315,612	3,315,612	27
28	Fossil/Hydro Decommissioning	0	0	0	0	63,019	63,019	(48,871)	(48,871)	14,148	14,148	28
29	Nuclear Decommissioning	0	0	0	0	0	0	0	0	0	0	29
30	Total Operating Expenses	4,984,176	5,383,082	1,794,549	1,825,083	1,970,056	1,912,742	1,137,627	1,125,842	9,886,408	10,246,749	30
31	Net for Return	836,770	1,742,081	634,083	702,999	521,634	391,561	556,112	529,513	2,548,599	3,366,153	31
32	Rate Base	24,097,494	24,097,494	9,577,641	9,577,641	5,334,612	5,334,612	7,214,076	7,214,076	46,223,823	46,223,823	32
RATE OF RETURN:												
33	On Rate Base	3.47%	7.23%	6.62%	7.34%	9.78%	7.34%	7.71%	7.34%	5.51%	7.28%	33
34	On Equity	See Note 1		8.87%	10.25%	13.67%	10.25%	10.96%	10.25%	See Note 1		

Note 1: Electric Distribution-related AB 1054 ROE is 0% and all other GRC ROE is at 10.25%.

Table 4
Pacific Gas and Electric Company
2023 CPUC General Rate Case (GRC)
Adopted Income Taxes - Test Year 2023
Electric and Gas Summary
(Thousands of Dollars)

Line No.	Description	Total Electric Distribution		Total Gas Distribution		Total Electric Generation		Total Gas Transmission & Storage		Total GRC		Line No.
		Present Rates	Proposed Rates	Present Rates	Proposed Rates	Present Rates	Proposed Rates	Present Rates	Proposed Rates	Present Rates	Proposed Rates	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	
1	Revenues	5,820,945	7,125,163	2,428,632	2,528,082	2,491,690	2,304,303	1,693,740	1,655,355	12,435,007	13,612,903	1
2	O&M Expenses	3,000,286	3,014,152	990,856	992,080	971,743	969,751	728,966	728,493	5,691,851	5,704,475	2
3	Nuclear Decommissioning Expense	0	0	0	0	0	0	0	0	0	0	3
4	Superfund Tax	0	0	0	0	0	0	0	0	0	0	4
5	Taxes Other Than Income	375,121	375,121	150,561	150,561	98,877	98,877	121,473	121,473	746,033	746,033	5
6	Subtotal	2,445,537	3,735,890	1,287,215	1,385,441	1,421,070	1,235,674	843,301	805,389	5,997,123	7,162,395	6
DEDUCTIONS FROM TAXABLE INCOME:												
7	Interest Charge Adjustment	495,448	495,448	189,637	189,637	105,625	105,625	142,839	142,839	933,550	933,550	7
8	Fiscal/Calendar Property Tax Adjustment	18,839	18,839	6,207	6,207	272	272	5,933	5,933	31,252	31,252	8
9	Operating Expense Adjustments	(42,000)	(42,000)	(22,190)	(22,190)	(29,179)	(29,179)	2,985	2,985	(90,385)	(90,385)	9
10	Repair Deduction	766,888	766,888	299,076	299,076	87,262	87,262	101,563	101,563	1,254,789	1,254,789	10
11	Removal Cost Adjustment	(31,417)	(31,417)	(22,677)	(22,677)	8,063	8,063	9,719	9,719	(36,312)	(36,312)	11
12	Vacation Pay Adjustment	(2,248)	(2,248)	(1,215)	(1,215)	(1,262)	(1,262)	(582)	(582)	(5,306)	(5,306)	12
13	Mixed Service Cost Adjustment	115,326	115,326	496	496	10,662	10,662	232	232	126,715	126,715	13
14	Subtotal Deductions	1,320,836	1,320,836	449,335	449,335	181,443	181,443	262,689	262,689	2,214,303	2,214,303	14
CCFT TAXES:												
15	CCFT Capitalized Interest Adjustment	4,076	4,076	266	266	(909)	(909)	4,662	4,662	8,095	8,095	15
16	CCFT Tax Depreciation - Declining Balance	0	0	0	0	0	0	0	0	0	0	16
17	CCFT Tax Depreciation - Fixed Assets	1,435,702	1,435,702	544,436	544,436	419,872	419,872	499,271	499,271	2,899,280	2,899,280	17
18	Miscellaneous Expense Adjustments - State	(2,336)	(2,336)	(1,089)	(1,089)	(1,142)	(1,142)	(521)	(521)	(5,088)	(5,088)	18
19	Capitalized Overhead - Cost For Gas Inventory	0	0	0	0	0	0	58	58	58	58	19
20	Capitalized Software Adjustment - State	67,854	67,854	35,850	35,850	37,448	37,448	17,086	17,086	158,238	158,238	20
21	Subtotal Deductions	2,826,131	2,826,131	1,028,798	1,028,798	636,711	636,711	783,245	783,245	5,274,886	5,274,886	21
22	Taxable Income for CCFT	(380,594)	909,759	258,416	356,643	784,358	598,963	60,056	22,144	722,237	1,887,508	22
23	CCFT	(33,644)	80,423	22,844	31,527	69,337	52,948	5,309	1,958	63,846	166,856	23
24	State Tax Credits	(1,328)	(1,328)	(701)	(701)	(951)	(951)	(334)	(334)	(3,314)	(3,314)	24
25	Current CCFT	(34,972)	79,095	22,143	30,826	68,386	51,997	4,975	1,623	60,531	163,541	25
26	Deferred Taxes - Reg Asset	0	0	0	0	0	0	0	0	0	0	26
27	Deferred Taxes - Interest	360	360	24	24	(80)	(80)	412	412	716	716	27
28	Deferred Taxes - Vacation	(199)	(199)	(107)	(107)	(112)	(112)	(51)	(51)	(469)	(469)	28
29	Deferred Taxes - Other	0	0	0	0	0	0	0	0	0	0	29
30	Deferred Taxes - Fixed Assets	(4,504)	(4,504)	(1,775)	(1,775)	(5,110)	(5,110)	(1,013)	(1,013)	(12,401)	(12,401)	30
31	Total CCFT	(39,315)	74,753	20,284	28,967	63,084	46,695	4,323	971	48,376	151,386	31
FEDERAL TAXES:												
32	CCFT - Prior Year Adjustment	56,256	56,256	5,950	5,950	39,980	39,980	6,895	6,895	109,081	109,081	32
33	FIT Capitalized Interest Adjustment	3,297	3,297	(77)	(77)	802	802	4,310	4,310	8,333	8,333	33
34	FIT Tax Depreciation - Declining Balance	0	0	0	0	0	0	0	0	0	0	34
35	FIT Tax Depreciation - SLRL	0	0	0	0	0	0	0	0	0	0	35
36	FIT Tax Depreciation - Fixed Assets	1,240,427	1,240,427	480,780	480,780	376,450	376,450	405,166	405,166	2,502,823	2,502,823	36
37	Miscellaneous Expense Adjustments - Federal	(3,478)	(3,478)	(1,620)	(1,620)	(1,700)	(1,700)	(776)	(776)	(7,574)	(7,574)	37
38	Capitalized Overhead - Cost For Gas Inventory	0	0	0	0	0	0	58	58	58	58	38
39	Capitalized Software Adjustment - Federal	0	0	0	0	0	0	0	0	0	0	39
40	FIT Preferred Dividend Adjustment	0	0	0	0	0	0	0	0	0	0	40
41	Subtotal Deductions	2,617,339	2,617,339	934,368	934,368	596,975	596,975	678,342	678,342	4,827,023	4,827,023	41
42	Taxable Income for FIT	(171,802)	1,118,551	352,847	451,073	824,095	638,700	164,959	127,047	1,170,100	2,335,371	42
43	Federal Income Tax	(36,078)	234,896	74,098	94,725	173,060	134,127	34,641	26,680	245,721	490,428	43
44	Federal Tax Credits	(2,272)	(2,272)	(1,200)	(1,200)	(6,323)	(6,323)	(572)	(572)	(10,368)	(10,368)	44
45	Tax Effect of MTD & Prod Tax Credits	0	0	0	0	0	0	0	0	0	0	45
46	Deferred Taxes - Interest	692	692	(16)	(16)	168	168	905	905	1,750	1,750	46
47	Deferred Taxes - Vacation	(472)	(472)	(255)	(255)	(265)	(265)	(122)	(122)	(1,114)	(1,114)	47
48	Amortization of Excess DFIT	(41,403)	(41,403)	(5,088)	(5,088)	(38,119)	(38,119)	(539)	(539)	(85,150)	(85,150)	48
49	Deferred Taxes - Fixed Assets	(72,893)	(72,893)	(6,847)	(6,847)	(40,408)	(40,408)	39,697	39,697	(80,451)	(80,451)	49
50	Total Federal Income Tax	(152,426)	118,548	60,691	81,319	88,113	49,180	74,010	66,049	70,388	315,095	50

Table 5
Pacific Gas and Electric Company
2023 CPUC General Rate Case (GRC)
Adopted Expenses and Escalation - Test Year 2023
Electric and Gas Summary
(Thousands of Dollars)

Line No.	Description	Electric Distribution (A)	Gas Distribution (B)	Electric Generation (C)	Gas Transmission & Storage (D)	Total GRC (E)	Line No.
Total Escalated							
1	Energy Cost	0	0	0	0	0	1
2	Production/Procurement	0	2,451	592,395	0	594,845	2
3	Storage	0	0	0	39,429	39,429	3
4	Transmission	2,505	0	17,334	528,558	548,396	4
5	Distribution	2,176,544	527,657	0	0	2,704,201	5
6	Customer Accounts	203,836	143,253	0	0	347,090	6
7	Customer Services	0	0	0	0	0	7
8	Administrative and General	527,263	272,617	288,938	132,072	1,220,891	8
9	Other	(2,407)	(1,197)	(1,828)	350	(5,083)	9
10	Total Labor Escalated	2,907,740	944,781	896,839	700,410	5,449,770	10
11	Wage Related A&G Escalated	30,664	16,201	16,924	7,722	71,511	11
Total Non-Escalated							
12	Energy Cost	0	0	0	0	0	12
13	Production/Procurement	0	2,219	538,272	0	540,491	13
14	Storage	0	0	0	36,055	36,055	14
15	Transmission	2,324	0	16,088	477,929	496,341	15
16	Distribution	1,971,887	477,289	0	0	2,449,176	16
17	Customer Accounts	187,346	131,631	0	0	318,977	17
18	Customer Services	0	0	0	0	0	18
19	Administrative and General	501,281	258,890	274,599	125,530	1,160,301	19
20	Other	(2,407)	(1,197)	(1,828)	350	(5,083)	20
21	Total Labor Non-Escalated	2,660,431	868,832	827,131	639,864	4,996,258	21
22	Wage Related A&G Non-Escalated	27,894	14,737	15,395	7,024	65,050	22
Total Escalation							
23	Energy Cost	0	0	0	0	0	23
24	Production/Procurement	0	231	54,123	0	54,354	24
25	Storage	0	0	0	3,374	3,374	25
26	Transmission	180	0	1,246	50,629	52,056	26
27	Distribution	204,657	50,368	0	0	255,025	27
28	Customer Accounts	16,490	11,623	0	0	28,113	28
29	Customer Services	0	0	0	0	0	29
30	Administrative and General	25,982	13,727	14,339	6,542	60,590	30
31	Other	0	0	0	0	0	31
32	Total Labor Escalation	247,309	75,949	69,709	60,546	453,512	32
33	Wage Related A&G Escalation	2,770	1,464	1,529	698	6,461	33

Table 6
Pacific Gas and Electric Company
2023 CPUC General Rate Case (GRC)
Adopted Uncollectible Accounts, Franchise Fees & SFGR Tax Expense - Test Year 2023
Electric and Gas Summary
(Thousands of Dollars)

Line		Total Electric Distribution		Total Gas Distribution		Total Electric Generation		Total Gas Transmission & Storage		Line
No.	Description	Present Rates	Proposed Rates	Present Rates	Proposed Rates	Present Rates	Proposed Rates	Present Rates	Proposed Rates	No.
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	
Uncollectible Accounts										
1	Total Revenues	5,820,945		2,428,632		2,491,690		1,693,740		1
2	Interdepartmental Revenues	0		0		0		0		2
3	Total CPUC Revenues less Interdepartmental	5,820,945		2,428,632		2,491,690		1,693,740		3
4	Percent of Revenue from Customers	0.996640	0.996640	0.931094	0.931094	0.996640	0.996640	0.931094	0.931094	4
5	Rate Case Revenues	5,820,945	7,125,163	2,428,632	2,528,082	2,491,690	2,304,303	1,693,740	1,655,355	5
6	Rate Case Revenues from Customers	5,801,385	7,101,220	2,261,285	2,353,882	2,483,317	2,296,559	1,577,031	1,541,292	6
7	Uncollectible Rate	0.00301	0.00301	0.00301	0.00301	0.00301	0.00301	0.00301	0.00301	7
8	Uncollectible Accounts Expense	17,462	21,375	6,806	7,085	7,475	6,913	4,747	4,639	8
Franchise Fees & SF Gross Receipts Tax										
9	Rate Case Revenues from Customers	5,801,385	7,101,220	2,261,285	2,353,882	2,483,317	2,296,559	1,577,031	1,541,292	9
10	Uncollectible Accounts Expense	17,462	21,375	6,806	7,085	7,475	6,913	4,747	4,639	10
11	Net Rate Case Revenue from Customers	5,783,923	7,079,845	2,254,479	2,346,797	2,475,842	2,289,647	1,572,284	1,536,652	11
12	Franchise & SFGR Tax Rate	0.00768	0.00768	0.01023	0.01023	0.00768	0.00768	0.01023	0.01023	12
13	Franchise Fees & SFGR Tax Expense	44,420	54,372	23,068	24,012	19,014	17,584	16,087	15,723	13

Table 7
Pacific Gas and Electric Company
2023 CPUC General Rate Case (GRC)
Adopted Taxes Other Than Income - Test Year 2023
Electric and Gas Summary
(Thousands of Dollars)

Line No.	Description	Electric Distribution	Gas Distribution	Electric Generation	Gas Transmission & Storage	Total GRC	Line No.
		(A)	(B)	(C)	(D)	(E)	
<u>Property (Ad Valorem) Tax:</u>							
1	Fiscal Year Tax	337,316	122,999	69,531	110,449	640,294	1
2	Calendar Year Tax	318,477	116,791	69,258	104,515	609,042	2
<u>Payroll Taxes</u>							
3	Federal Insurance Contribution Act (FICA)	51,444	30,998	26,672	15,551	124,666	3
4	Federal Unemployment Insurance (FUI)	585	352	303	177	1,417	4
5	State Unemployment Insurance (SUI)	1,657	998	859	501	4,016	5
6	San Francisco Employee Tax	0	0	0	0	0	6
7	Total Payroll Taxes	53,686	32,349	27,835	16,229	130,098	7
<u>Other Taxes</u>							
8	Business	733	387	405	185	1,710	8
9	Hazardous Waste	0	0	0	0	0	9
10	Windfall Profits	0	0	0	0	0	10
11	Other	2,225	1,034	1,380	544	5,183	11
12	Total Other Taxes	2,959	1,421	1,784	728	6,892	12
13	Total Taxes Other Than Income	375,121	150,561	98,877	121,473	746,033	13

For 2020 to 2023, the San Francisco Gross Receipts (SFGR) and Payroll Tax is presented on two separate line items.

The Payroll Tax portion is presented on the "San Francisco Employee Tax (a)" line and the Gross Receipts Tax portion is combined on the Results of Operations pages, on the "Franchise & SFGR Tax Requirements" line.

In the November 2020 General Election, San Francisco voters approved Prop F repealing the SFGR Payroll Expense Tax and increasing the Gross Receipts Tax, effective 1/1/2021.

Table 8
Pacific Gas and Electric Company
2023 CPUC General Rate Case (GRC)
Adopted Working Cash Capital - Test Year 2023
Electric and Gas Summary
(Thousands of Dollars)

Line No.	Description	Electric Distribution (A)	Gas Distribution (B)	Electric Generation (C)	Gas Transmission & Storage (D)	Total GRC	Line No.
Operational Cash Requirements:							
1	Required Bank Balances	0	0	0	0	0	1
2	Special Deposits and Working Funds	47	25	26	12	109	2
3	Other Receivables	225,709	118,641	123,381	57,034	524,766	3
4	Prepayments	60,923	32,188	33,623	15,341	142,074	4
5	Deferred Debits, Company-Wide	(9,335)	(4,906)	(5,101)	(2,359)	(21,701)	5
Less:							
6	Working Cash Capital not Supplied by Investors	26,200	13,843	14,460	6,598	61,101	6
7	Goods Delivered to Construction Sites	14,299	7,555	7,892	3,601	33,346	7
8	Accrued Vacation	112,691	67,902	58,427	34,066	273,087	8
Add:							
9	Prepayment, Departmental	343,091	23,296	8,772	24,242	399,400	9
10	Total Operational Cash Requirement	467,243	79,944	79,922	50,005	677,114	10
Plus Working Cash Capital Requirement Resulting from the Lag in Collection of Revenues being greater than the Lag in the Payment of Expenses							
11		107,729	41,082	130,002	44,446	323,258	11
12	Working Cash Capital Supplied by Investors	574,972	121,025	209,923	94,450	1,000,372	12

Table 9

Pacific Gas and Electric Company
 2023 CPUC General Rate Case (GRC)
 Adopted Year 2023 Lead Lag Study at Proposed Rates
 Electric Distribution Summary
 (Thousands of Dollars)

Line No.		<u>Amount</u> (A)	Average Daily <u>Amount</u> (B)	Avg No of Days Lag in Paying <u>Expenses</u> (C)	Weighted <u>Average</u> (D)	Rate Base <u>Impact</u> (E)	Line No.
1	Natural Gas Purchased	0	0	40.88	0	0	1
2	Fuel Oil	0	0	7.00	0	0	2
3	Geothermal Steam	0	0	0.00	0	0	3
4	Nuclear Fuel	0	0	30.00	0	0	4
5	Purchased Power	0	0	37.99	0	0	5
6	Depreciation	1,800,508	4,933	0.00	0	235,250	6
7	Decommissioning	0	0	1.26	0	0	7
8	Federal Income Tax, Current @ Proposed	234,896	644	292.00	187,917	(157,226)	8
9	State Corp. Franchise Tax @ Proposed	79,095	217	365.00	79,095	(68,761)	9
10	Income Taxes, Deferred	(116,186)	(318)	0.00	0	(15,181)	10
11	Ad Valorem Tax	318,477	873	40.73	35,543	6,069	11
12	SF Gross Receipts & Payroll Expense Tax	5,995	16	82.63	1,357	(574)	12
13	FICA Tax (net of STIP)	50,081	137	11.98	1,643	4,900	13
14	Federal Unemployment Tax	585	2	74.19	119	(42)	14
15	State Unemployment Tax	1,657	5	74.19	337	(120)	15
16	Settlements and Claims	35,707	98	44.13	4,317	348	16
17	Pensions	122,926	337	68.95	23,221	(7,160)	17
18	Savings Fund Plan	30,567	84	11.14	933	3,061	18
19	Group Life Insurance	129	0	14.42	5	12	19
20	Health, Vision & Dental Plans	90,993	249	8.87	2,212	9,677	20
21	Post-Retirement Medical	857	2	180.00	422	(310)	21
22	Franchise Requirements	51,336	141	253.24	35,618	(28,911)	22
23	Payroll (net of STIP)	794,195	2,176	11.14	24,234	79,534	23
24	Goods and Services	1,655,909	4,537	36.67	166,362	49,995	24
25	Materials from Storeroom	108,030	296	0.00	0	14,115	25
26	FICA Tax (STIP)	1,363	4	258.00	964	(786)	26
27	Short-Term Incentive Plan (STIP)	21,619	59	257.41	15,247	(12,422)	27
28	CPUC Fees	60,488	166	70.25	11,642	(3,739)	28
29	Project Amortization	0	0	0.00	0	0	29
30	Total	5,349,225	14,655	40.34	591,187	107,729	30
31	Avg No of Days Lag in the Collection of Revenue			47.69			31
32	Less Avg No of Days Lag in the Payment of Exps			40.34			32
33	Excess No. of Days Lag in the Collection of Revenues over the Payment of Expenses			7.35			33
34	Average Daily Operating Expenses		14,655				34
35	Working Cash Capital Requirement Resulting from the Lag in the Collection of Revenues Being Greater than the Lag in the Payment of Expenses					<u>107,729</u>	35

Table 10

Pacific Gas and Electric Company
 2023 CPUC General Rate Case (GRC)
 Adopted Year 2023 Lead Lag Study at Proposed Rates
 Gas Distribution Summary
 (Thousands of Dollars)

Line No.		<u>Amount</u> (A)	Average Daily <u>Amount</u> (B)	Avg No of Days Lag in Paying <u>Expenses</u> (C)	Weighted <u>Average</u> (D)	Rate Base <u>Impact</u> (E)	Line No.
1	Natural Gas Purchased	647,641	1,774	40.88	72,527	12,092	1
2	Fuel Oil	0	0	7.00	0	0	2
3	Geothermal Steam	0	0	0.00	0	0	3
4	Nuclear Fuel	0	0	30.00	0	0	4
5	Purchased Power	0	0	37.99	0	0	5
6	Depreciation	572,157	1,568	0.00	0	74,757	6
7	Decommissioning	0	0	1.26	0	0	7
8	Federal Income Tax, Current @ Proposed	94,725	260	292.00	75,780	(63,404)	8
9	State Corp. Franchise Tax @ Proposed	30,826	84	365.00	30,826	(26,798)	9
10	Income Taxes, Deferred	(13,491)	(37)	0.00	0	(1,763)	10
11	Ad Valorem Tax	116,791	320	40.73	13,034	2,225	11
12	SF Gross Receipts & Payroll Expense Tax	2,428	7	82.63	550	(232)	12
13	FICA Tax (net of STIP)	30,277	83	11.98	993	2,963	13
14	Federal Unemployment Tax	352	1	74.19	72	(26)	14
15	State Unemployment Tax	998	3	74.19	203	(72)	15
16	Settlements and Claims	18,865	52	44.13	2,281	184	16
17	Pensions	64,946	178	68.95	12,269	(3,783)	17
18	Savings Fund Plan	16,149	44	11.14	493	1,617	18
19	Group Life Insurance	68	0	14.42	3	6	19
20	Health, Vision & Dental Plans	48,075	132	8.87	1,169	5,113	20
21	Post-Retirement Medical	453	1	180.00	223	(164)	21
22	Franchise Requirements	23,006	63	253.24	15,962	(12,956)	22
23	Payroll (net of STIP)	480,147	1,315	11.14	14,651	48,084	23
24	Goods and Services	281,958	772	36.67	28,327	8,513	24
25	Materials from Storeroom	18,395	50	0.00	0	2,403	25
26	FICA Tax (STIP)	720	2	258.00	509	(415)	26
27	Short-Term Incentive Plan (STIP)	11,422	31	257.41	8,055	(6,563)	27
28	CPUC Fees	11,314	31	70.25	2,178	(699)	28
29	Project Amortization	0	0	0.00	0	0	29
30	Total	2,458,223	6,735	41.59	280,104	41,082	30
31	Avg No of Days Lag in the Collection of Revenue			47.69			31
32	Less Avg No of Days Lag in the Payment of Exps			41.59			32
33	Excess No. of Days Lag in the Collection of Revenues over the Payment of Expenses			6.10			33
34	Average Daily Operating Expenses		6,735				34
35	Working Cash Capital Requirement Resulting from the Lag in the Collection of Revenues Being Greater than the Lag in the Payment of Expenses					41,082	35

Table 11

Pacific Gas and Electric Company
 2023 CPUC General Rate Case (GRC)
 Adopted Year 2023 Lead Lag Study at Proposed Rates
 Electric Generation Summary
 (Thousands of Dollars)

Line No.		<u>Amount</u> (A)	Average Daily <u>Amount</u> (B)	Avg No of Days Lag in Paying <u>Expenses</u> (C)	Weighted <u>Average</u> (D)	Rate Base <u>Impact</u> (E)	Line No.
1	Natural Gas Purchased	184,062	504	40.88	20,612	3,437	1
2	Fuel Oil	0	0	7.00	0	0	2
3	Geothermal Steam	0	0	0.00	0	0	3
4	Nuclear Fuel	110,097	302	30.00	9,049	5,336	4
5	Purchased Power	4,615,210	12,644	37.99	480,356	122,656	5
6	Depreciation	685,220	1,877	0.00	0	89,529	6
7	Decommissioning	63,019	173	1.26	218	8,016	7
8	Federal Income Tax, Current @ Proposed	134,127	367	292.00	107,302	(89,777)	8
9	State Corp. Franchise Tax @ Proposed	51,997	142	365.00	51,997	(45,203)	9
10	Income Taxes, Deferred	(85,139)	(233)	0.00	0	(11,124)	10
11	Ad Valorem Tax	69,258	190	40.73	7,729	1,320	11
12	SF Gross Receipts & Payroll Expense Tax	2,768	8	82.63	627	(265)	12
13	FICA Tax (net of STIP)	25,920	71	11.98	850	2,536	13
14	Federal Unemployment Tax	303	1	74.19	62	(22)	14
15	State Unemployment Tax	859	2	74.19	175	(62)	15
16	Settlements and Claims	19,707	54	44.13	2,383	192	16
17	Pensions	67,842	186	68.95	12,816	(3,952)	17
18	Savings Fund Plan	16,870	46	11.14	515	1,689	18
19	Group Life Insurance	71	0	14.42	3	6	19
20	Health, Vision & Dental Plans	50,218	138	8.87	1,221	5,341	20
21	Post-Retirement Medical	473	1	180.00	233	(171)	21
22	Franchise Requirements	16,602	45	253.24	11,519	(9,350)	22
23	Payroll (net of STIP)	411,044	1,126	11.14	12,542	41,164	23
24	Goods and Services	306,863	841	36.67	30,829	9,265	24
25	Materials from Storeroom	20,019	55	0.00	0	2,616	25
26	FICA Tax (STIP)	752	2	258.00	532	(434)	26
27	Short-Term Incentive Plan (STIP)	11,931	33	257.41	8,415	(6,856)	27
28	CPUC Fees	0	0	70.25	0	0	28
29	Project Amortization	31,491	86	0.00	0	4,115	29
30	Total	6,811,587	18,662	40.72	759,983	130,002	30
31	Avg No of Days Lag in the Collection of Revenue			47.69			31
32	Less Avg No of Days Lag in the Payment of Exps			40.72			32
33	Excess No. of Days Lag in the Collection of Revenues over the Payment of Expenses			6.97			33
34	Average Daily Operating Expenses		18,662				34
35	Working Cash Capital Requirement Resulting from the Lag in the Collection of Revenues Being Greater than the Lag in the Payment of Expenses					130,002	35

Table 12

Pacific Gas and Electric Company
 2023 CPUC General Rate Case (GRC)
 Adopted Year 2023 Lead Lag Study at Proposed Rates
 Gas Transmission and Storage Summary
 (Thousands of Dollars)

Line No.		<u>Amount</u> (A)	Average Daily <u>Amount</u> (B)	Avg No of Days Lag in Paying <u>Expenses</u> (C)	Weighted <u>Average</u> (D)	Rate Base <u>Impact</u> (E)	Line No.
1	Natural Gas Purchased	0	0	40.88	0	0	1
2	Fuel Oil	0	0	7.00	0	0	2
3	Geothermal Steam	0	0	0.00	0	0	3
4	Nuclear Fuel	0	0	30.00	0	0	4
5	Purchased Power	0	0	37.99	0	0	5
6	Depreciation	257,728	706	0.00	0	33,674	6
7	Decommissioning	(48,871)	(134)	1.26	(169)	(6,217)	7
8	Federal Income Tax, Current @ Proposed	26,680	73	292.00	21,344	(17,858)	8
9	State Corp. Franchise Tax @ Proposed	1,623	4	365.00	1,623	(1,411)	9
10	Income Taxes, Deferred	39,729	109	0.00	0	5,191	10
11	Ad Valorem Tax	104,515	286	40.73	11,664	1,992	11
12	SF Gross Receipts & Payroll Expense Tax	1,387	4	82.63	314	(133)	12
13	FICA Tax (net of STIP)	15,208	42	11.98	499	1,488	13
14	Federal Unemployment Tax	177	0	74.19	36	(13)	14
15	State Unemployment Tax	501	1	74.19	102	(36)	15
16	Settlements and Claims	8,991	25	44.13	1,087	88	16
17	Pensions	30,954	85	68.95	5,847	(1,803)	17
18	Savings Fund Plan	7,697	21	11.14	235	771	18
19	Group Life Insurance	32	0	14.42	1	3	19
20	Health, Vision & Dental Plans	22,913	63	8.87	557	2,437	20
21	Post-Retirement Medical	216	1	180.00	106	(78)	21
22	Franchise Requirements	15,064	41	253.24	10,452	(8,483)	22
23	Payroll (net of STIP)	241,171	661	11.14	7,359	24,152	23
24	Goods and Services	361,855	991	36.67	36,354	10,925	24
25	Materials from Storeroom	23,607	65	0.00	0	3,084	25
26	FICA Tax (STIP)	343	1	258.00	243	(198)	26
27	Short-Term Incentive Plan (STIP)	5,444	15	257.41	3,839	(3,128)	27
28	CPUC Fees	0	0	70.25	0	0	28
29	Project Amortization	0	0	0.00	0	0	29
30	Total	1,116,965	3,060	33.17	101,494	44,446	30
31	Avg No of Days Lag in the Collection of Revenue			47.69			31
32	Less Avg No of Days Lag in the Payment of Exps			33.17			32
33	Excess No. of Days Lag in the Collection of Revenues over the Payment of Expenses			14.52			33
34	Average Daily Operating Expenses		3,060				34
35	Working Cash Capital Requirement Resulting from the Lag in the Collection of Revenues Being Greater than the Lag in the Payment of Expenses					44,446	35

Table 13

Pacific Gas and Electric Company
 2023 CPUC General Rate Case (GRC)
 Adopted Ratebase - Test Year 2023
 Electric and Gas Summary
 (Thousands of Dollars)

Line No.	Description	Electric Distribution (A)	Gas Distribution (B)	Electric Generation (C)	Gas Transmission & Storage (D)	Total GRC (E)	Line No.
WEIGHTED AVERAGE PLANT:							
1	Plant Beginning Of Year (BOY)	42,637,255	16,682,835	18,021,806	10,499,569	87,841,464	1
2	Net Additions	1,470,441	419,897	85,552	283,840	2,259,729	2
3	Total Weighted Average Plant	44,107,695	17,102,733	18,107,358	10,783,408	90,101,193	3
WORKING CAPITAL:							
4	Material and Supplies - Fuel	0	0	0	0		4
5	Material and Supplies - Other	343,875	70,276	83,993	57,724	555,868	5
6	Working Cash	574,972	121,025	209,923	94,450	1,000,372	6
7	Total Working Capital	918,847	191,302	293,917	152,174	1,556,240	7
ADJUSTMENTS FOR TAX REFORM ACT:							
8	Deferred Capitalized Interest	2,504	1,875	3,167	6,323	13,870	8
9	Deferred Vacation	18,188	9,828	10,206	4,706	42,929	9
10	Deferred CIAC Tax Effects	273,225	79,094	0	95	352,415	10
11	Total Adjustments	293,918	90,798	13,374	11,124	409,214	11
						0	
12	CUSTOMER ADVANCES	63,608	12,338	0	18,786	94,732	12
DEFERRED TAXES							
13	Accumulated Regulatory Assets	0	0	(6,449)	0	(6,449)	13
14	Accumulated Fixed Assets	1,907,008	385,612	446,082	653,643	3,392,346	14
15	Accumulated Other	0	0	0	0	0	15
16	Deferred ITC	21,104	11,118	77,608	4,804	114,634	16
17	Deferred Tax - Other	0	0	0	0	0	17
18	Total Deferred Taxes	1,928,112	396,730	517,241	658,447	3,500,530	18
19	DEPRECIATION RESERVE	19,231,246	7,398,123	12,562,795	3,055,398	42,247,562	19
20	TOTAL Ratebase	24,097,494	9,577,641	5,334,612	7,214,076	46,223,823	20

Table 14

Pacific Gas and Electric Company
 2023 CPUC General Rate Case (GRC)
 Adopted Net To Gross Multiplier - Test Year 2023
 Electric and Gas Summary
 (Thousands of Dollars)

Line No.	Description	Electric Department (A)	Gas Department (B)	Line No.
1	Revenue Base	1.000000	1.000000	1
2	Less Interdepartmental Revenue	0.003360	0.068906	2
3	Percent Revenue From Jurisdictional Customers	0.996640	0.931094	3
4	Uncollectibles Percentage	0.003000	0.002803	4
5	Franchise & SFGR Tax Requirement	0.007631	0.009498	5
6	Total Uncollectibles, Franchise & SFGR Tax Requirement	0.010631	0.012301	6
7	Net For State Income Taxes	0.989369	0.987699	7
8	State Income Tax Percentage	0.088400	0.088400	8
9	State Income Taxes	0.087460	0.087313	9
10	Net For Federal Income Taxes	0.989369	0.987699	10
11	Federal Income Tax Percentage	0.210000	0.210000	11
12	Federal Income Taxes	0.207768	0.207417	12
13	Net Operating Revenue	0.694141	0.692970	13
14	Net To Gross Multiplier	1.440629	1.443064	14

**Adopted Detailed Results of Operations Tables
Post-Test Years 2024 - 2026**

Table 15
Pacific Gas and Electric Company
2023 CPUC General Rate Case
Adopted Results of Operations at Proposed Rates - Attrition
Total GRC - Electric and Gas Departments
(Thousands of Dollars)

Line No.	Description	Test Year	Attrition Year		Attrition Year		Attrition Year		Line No.
		2023	2024		2025		2026		
			Increase	Total	Increase	Total	Increase	Total	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	
REVENUE:									
1	Revenue Collected in Rates	13,313,181	702,486	14,015,667	301,975	14,317,642	176,646	14,494,288	1
2	Plus Other Operating Revenue	299,722	-	299,722	-	299,722	-	299,722	2
3	Total Operating Revenue	13,612,903	702,486	14,315,389	301,975	14,617,364	176,646	14,794,010	3
OPERATING EXPENSES:									
4	Energy Costs	-	-	-	-	-	-	-	4
5	Production/Gathering	594,845	15,353	610,199	(143,092)	467,107	(161,037)	306,070	5
6	Storage	39,429	4,741	44,171	550	44,721	13,332	58,052	6
7	Transmission	548,396	10,991	559,388	13,247	572,635	9,655	582,290	7
8	Distribution	2,704,201	45,140	2,749,341	49,568	2,798,909	56,815	2,855,724	8
9	Customer Accounts	347,090	9,132	356,222	(32,047)	324,175	9,184	333,359	9
10	Uncollectibles	40,012	2,040	42,052	862	42,914	478	43,392	10
11	Customer Services	-	-	-	-	-	-	-	11
12	Administrative and General	1,292,402	29,685	1,322,086	20,689	1,342,775	17,579	1,360,354	12
13	Franchise & SFGR Tax Requirement	111,692	6,000	117,691	2,719	120,410	1,841	122,251	13
14	Amortization	31,491	-	31,491	(11,827)	19,664	(19,500)	164	14
15	Wage Change Impacts	-	-	-	-	-	-	-	15
16	Other Price Change Impacts	-	-	-	-	-	-	-	16
17	Other Adjustments	(5,083)	-	(5,083)	(111)	(5,194)	1,939	(3,255)	17
18	Subtotal Expenses:	5,704,475	123,082	5,827,557	(99,442)	5,728,116	(69,714)	5,658,402	18
TAXES:									
19	Superfund	-	-	-	-	-	-	-	19
20	Property	609,042	69,151	678,193	66,776	744,969	72,288	817,257	20
21	Payroll	130,098	4,267	134,366	4,407	138,773	(14,554)	124,219	21
22	Business	1,710	-	1,710	-	1,710	(264)	1,446	22
23	Other	5,183	-	5,183	-	5,183	(948)	4,235	23
24	State Corporation Franchise	151,386	12,051	163,438	(927)	162,510	20,812	183,322	24
25	Federal Income	315,095	14,341	329,436	6,658	336,094	77,621	413,715	25
26	Total Taxes	1,212,514	99,811	1,312,325	76,914	1,389,239	154,954	1,544,193	26
27	Depreciation	3,315,612	235,560	3,551,171	163,076	3,714,248	(85,954)	3,628,294	27
28	Decommissioning	14,148	52,112	66,260	2,300	68,560	2,700	71,260	28
29	Other Decommissioning	-	-	-	-	-	-	-	29
30	Total Operating Expenses	10,246,749	510,564	10,757,313	142,849	10,900,162	1,986	10,902,149	30
31	Net for Return	3,366,153	191,922	3,558,076	159,126	3,717,202	174,660	3,891,861	31
32	Rate Base	46,223,823	2,732,979	48,956,801	2,173,246	51,130,047	2,383,445	53,513,492	32
RATE OF RETURN:									
33	On Rate Base	7.28%		7.27%		7.27%		7.27%	33
34	On Equity ^{Note 1}								34

Note 1: Electric Distribution-related AB 1054 ROE is 0% and all other GRC ROE is at 10.25%.

Table 16									
Pacific Gas and Electric Company									
2023 CPUC General Rate Case									
Adopted Income Taxes at Proposed Rates - Attrition									
Total GRC - Electric and Gas Departments									
(Thousands of Dollars)									
Line		Test	Attrition Year		Attrition Year		Attrition Year		Line
No.	Description	Year	2024		2025		2026		No.
		2023	Increase	Total	Increase	Total	Increase	Total	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	
1	Revenues	13,612,903	702,486	14,315,389	301,975	14,617,364	176,646	14,794,010	1
2	O&M Expenses	5,704,475	123,082	5,827,557	(99,442)	5,728,116	(69,714)	5,658,402	2
3	Other Decommissioning Expense	-	-	-	-	-	-	-	3
4	Superfund Tax	-	-	-	-	-	-	-	4
5	Taxes Other Than Income	746,033	73,419	819,451	71,183	890,634	56,522	947,156	5
6	Subtotal	7,162,395	505,985	7,668,380	330,233	7,998,614	189,838	8,188,452	6
DEDUCTIONS FROM TAXABLE INCOME:									
7	Interest Charge Adjustment	933,550	60,072	993,622	43,299	1,036,921	47,389	1,084,310	7
8	Fiscal/Calendar Property Tax Adjustment	31,252	-	31,252	-	31,252	-	31,252	8
9	Operating Expense Adjustments	(90,385)	(221)	(90,606)	13,584	(77,022)	19,710	(57,312)	9
10	Repair Deduction	1,254,789	11,955	1,266,744	72,124	1,338,868	9,214	1,348,081	10
11	Removal Cost Adjustment	(36,312)	-	(36,312)	1,846	(34,466)	1,842	(32,624)	11
12	Vacation Pay Adjustment	(5,306)	-	(5,306)	464	(4,843)	464	(4,379)	12
13	Mixed Service Cost Adjustment	126,715	-	126,715	(1,584)	125,131	(1,584)	123,547	13
14	Subtotal Deductions	2,214,303	71,806	2,286,108	129,733	2,415,841	77,035	2,492,876	14
CCFT TAXES:									
15	CCFT Capitalized Interest Adjustment	8,095	-	8,095	(538)	7,557	(538)	7,018	15
16	CCFT Tax Depreciation - Declining Balance	-	-	-	-	-	-	-	16
17	CCFT Tax Depreciation - Fixed Assets	2,899,280	297,854	3,197,134	194,975	3,392,109	(132,104)	3,260,005	17
18	Miscellaneous Expense Adjustments - State	(5,088)	-	(5,088)	19	(5,070)	19	(5,051)	18
19	Capitalized Overhead - Cost For Gas Inventory	58	-	58	-	58	-	58	19
20	Capitalized Software Adjustment - State	158,238	-	158,238	8,909	167,147	(590)	166,558	20
21	Subtotal Deductions	5,274,886	369,659	5,644,546	333,097	5,977,643	(56,178)	5,921,465	21
22	Taxable Income for CCFT	1,887,508	136,326	2,023,835	(2,863)	2,020,971	246,016	2,266,987	22
23	CCFT	166,856	12,051	178,907	(253)	178,654	21,748	200,402	23
24	State Tax Credits	(3,314)	-	(3,314)	348	(2,966)	348	(2,618)	24
25	Current CCFT	163,541	12,051	175,593	95	175,688	22,096	197,783	25
26	Deferred Taxes - Reg Asset	-	-	-	-	-	-	-	26
27	Deferred Taxes - Interest	716	-	716	(48)	668	(48)	620	27
28	Deferred Taxes - Vacation	(469)	-	(469)	41	(428)	41	(387)	28
29	Deferred Taxes - Other	-	-	-	-	-	-	-	29
30	Deferred Taxes - Fixed Assets	(12,401)	-	(12,401)	(1,016)	(13,417)	(1,277)	(14,695)	30
31	Total CCFT	151,386	12,051	163,438	(927)	162,510	20,812	183,322	31
FEDERAL TAXES:									
32	CCFT - Prior Year Adjustment	109,081	54,460	163,541	12,051	175,593	95	175,688	32
33	FIT Capitalized Interest Adjustment	8,333	-	8,333	(919)	7,413	(919)	6,494	33
34	FIT Tax Depreciation - Declining Balance	-	-	-	-	-	-	-	34
35	FIT Tax Depreciation - SLRL	-	-	-	-	-	-	-	35
36	FIT Tax Depreciation - Fixed Assets	2,502,823	191,977	2,694,800	163,335	2,858,135	(54,967)	2,803,168	36
37	Miscellaneous Expense Adjustments - Federal	(7,574)	-	(7,574)	28	(7,546)	28	(7,519)	37
38	Capitalized Overhead - Cost For Gas Inventory	58	-	58	-	58	-	58	38
39	Capitalized Software Adjustment - Federal	-	-	-	-	-	-	-	39
40	FIT Preferred Dividend Adjustment	-	-	-	-	-	-	-	40
41	Subtotal Deductions	4,827,023	318,243	5,145,266	304,227	5,449,493	21,272	5,470,765	41
42	Taxable Income for FIT	2,335,371	187,743	2,523,114	26,007	2,549,121	168,567	2,717,687	42
43	Federal Income Tax	490,428	39,426	529,854	5,461	535,315	35,399	570,714	43
44	Federal Tax Credits	(10,368)	-	(10,368)	596	(9,772)	596	(9,176)	44
45	Tax Effect of MTD & Prod Tax Credits	-	-	-	-	-	-	-	45
46	Deferred Taxes - Interest	1,750	-	1,750	(193)	1,557	(193)	1,364	46
47	Deferred Taxes - Vacation	(1,114)	-	(1,114)	97	(1,017)	97	(920)	47
48	Amortization of Excess DFIT	(85,150)	(2,554)	(87,704)	(2,631)	(90,335)	12,841	(77,494)	48
49	Deferred Taxes - Fixed Assets	(80,451)	(22,531)	(102,981)	3,328	(99,653)	28,880	(70,773)	49
50	Total Federal Income Tax	315,095	14,341	329,436	6,658	336,094	77,621	413,715	50

Table 17
Pacific Gas and Electric Company
2023 CPUC General Rate Case
Adopted Ratebase - Attrition
Total GRC - Electric and Gas Departments
(Thousands of Dollars)

Line No.													Line No.
	2023		2024			2025			2026				
	Full Year	WAVG Year	Full Year	WAVG Year	WAVG Increase	Full Year	WAVG Year	WAVG Increase	Full Year	WAVG Year	WAVG Increase		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)		
PLANT IN SERVICE													
1	Beginning of Year	87,819,133	87,841,464	92,541,883	92,651,079	4,809,615	97,355,328	97,480,339	4,829,260	102,692,708	102,790,508	5,310,168	1
2	Net Additions	4,767,694	2,259,729	4,893,720	2,325,481	65,752	5,434,163	2,573,064	247,583	5,398,621	2,573,144	80	2
3	Total	92,586,827	90,101,193	97,435,603	94,976,560	4,875,367	102,789,491	100,053,403	5,076,843	108,091,329	105,363,652	5,310,249	3
WORKING CAPITAL													
4	Material & Supplies - Fuel	-	-	-	-	-	-	-	-	-	-	-	4
5	Material & Supplies	555,868	555,868	535,530	535,530	(20,338)	514,922	514,922	(20,608)	504,906	504,906	(10,015)	5
6	Working Cash	1,000,372	1,000,372	974,502	974,502	(25,870)	948,903	948,903	(25,599)	1,003,611	1,003,611	54,709	6
7	Total	1,556,240	1,556,240	1,510,031	1,510,031	(46,208)	1,463,825	1,463,825	(46,207)	1,508,518	1,508,518	44,693	7
TRA ADJUSTMENTS													
8	Capitalized Interest	15,028	13,870	15,028	15,028	1,158	21,661	18,514	3,486	22,000	22,000	3,486	8
9	Deferred Vacation	43,671	42,929	43,671	43,671	742	36,041	39,856	(3,815)	36,041	36,041	(3,815)	9
10	CIAC Deferral	343,885	352,415	343,885	343,885	(8,530)	343,885	343,885	-	343,885	343,885	-	10
11	Total	402,584	409,214	402,584	402,584	(6,630)	401,586	402,255	(329)	401,926	401,926	(329)	11
12	CUSTOMER ADVANCES	94,732	94,732	94,732	94,732	-	94,732	94,732	-	94,732	94,732	-	12
DEFERRED TAXES													
13	Accum Def Taxes - Reg Asset	(6,096)	(6,449)	(6,096)	(6,096)	353	(6,096)	(6,096)	-	(6,096)	(6,096)	-	13
14	Accum Def Taxes - Fixed Assets	3,086,426	3,392,346	3,290,269	3,188,347	(203,998)	3,709,439	3,499,854	311,507	4,196,249	3,952,844	452,990	14
15	Accum Def Taxes - Other	-	-	-	-	-	-	-	-	-	-	-	15
16	Accum Def ITC	110,967	114,634	110,967	110,967	(3,667)	110,308	110,308	(659)	110,924	110,924	617	16
17	Deferred Taxes-Other	-	-	-	-	-	-	-	-	-	-	-	17
18	Total Deferred Taxes	3,191,296	3,500,530	3,395,139	3,293,218	(207,312)	3,813,651	3,604,066	310,848	4,301,077	4,057,672	453,607	18
DEPRECIATION RESERVE													
19	Beginning of Year	41,093,394	41,093,394	43,343,498	43,366,618	2,273,223	45,699,111	45,717,485	2,350,867	48,445,416	48,488,134	2,770,650	19
20	Depreciation Expense	3,329,760	1,664,880	3,617,431	1,808,715	143,836	3,782,807	1,891,404	82,688	3,699,553	1,849,777	(41,627)	20
21	Net Salvage/Retirements	(1,079,655)	(510,712)	(1,261,819)	(630,909)	(120,197)	(1,036,502)	(518,251)	112,658	(1,459,425)	(729,712)	(211,461)	21
22	Total	43,343,498	42,247,562	45,699,111	44,544,424	2,296,862	48,445,416	47,090,637	2,546,213	50,685,545	49,608,199	2,517,561	22
23	RATE BASE	47,916,124	46,223,823	50,159,236	48,956,801	2,732,979	52,301,103	51,130,047	2,173,246	54,920,418	53,513,492	2,383,445	23

Table 18
Pacific Gas and Electric Company
2023 CPUC General Rate Case
Adopted Results of Operations at Proposed Rates - Attrition
Electric Distribution
(Thousands of Dollars)

Line No.	Description	Test Year	Attrition Year		Attrition Year		Attrition Year		Line No.
		2023	2024		2025		2026		
			Increase	Total	Increase	Total	Increase	Total	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	
REVENUE:									
1	Revenue Collected in Rates	6,883,507	390,807	7,274,314	487,374	7,761,688	548,857	8,310,545	1
2	Plus Other Operating Revenue	241,656	-	241,656	-	241,656	-	241,656	2
3	Total Operating Revenue	7,125,163	390,807	7,515,970	487,374	8,003,344	548,857	8,552,201	3
OPERATING EXPENSES:									
4	Energy Costs	-	-	-	-	-	-	-	4
5	Production/Gathering	-	-	-	-	-	-	-	5
6	Storage	-	-	-	-	-	-	-	6
7	Transmission	2,505	31	2,535	35	2,570	41	2,611	7
8	Distribution	2,176,544	31,078	2,207,621	33,817	2,241,438	40,356	2,281,794	8
9	Customer Accounts	203,836	5,368	209,204	(17,273)	191,931	5,415	197,346	9
10	Uncollectibles	21,375	1,172	22,547	1,462	24,009	1,647	25,656	10
11	Customer Services	-	-	-	-	-	-	-	11
12	Administrative and General	557,927	13,555	571,482	56,529	628,011	66,099	694,110	12
13	Franchise & SFGR Tax Requirement	54,372	2,982	57,355	3,719	61,074	4,188	65,262	13
14	Amortization	-	-	-	-	-	-	-	14
15	Wage Change Impacts	-	-	-	-	-	-	-	15
16	Other Price Change Impacts	-	-	-	-	-	-	-	16
17	Other Adjustments	(2,407)	-	(2,407)	-	(2,407)	-	(2,407)	17
18	Subtotal Expenses:	3,014,152	54,186	3,068,337	78,289	3,146,626	117,745	3,264,372	18
TAXES:									
19	Superfund	-	-	-	-	-	-	-	19
20	Property	318,477	42,999	361,475	43,852	405,327	46,822	452,149	20
21	Payroll	53,686	1,761	55,447	1,819	57,266	1,878	59,144	21
22	Business	733	-	733	-	733	-	733	22
23	Other	2,225	-	2,225	-	2,225	-	2,225	23
24	State Corporation Franchise	74,753	10,610	85,363	15,327	100,690	16,893	117,583	24
25	Federal Income	118,548	17,283	135,831	34,698	170,529	34,664	205,193	25
26	Total Taxes	568,422	72,653	641,075	95,695	736,770	100,257	837,027	26
27	Depreciation	1,800,508	126,164	1,926,672	159,617	2,086,289	165,326	2,251,615	27
28	Decommissioning	-	-	-	-	-	-	-	28
29	Other Decommissioning	-	-	-	-	-	-	-	29
30	Total Operating Expenses	5,383,082	253,003	5,636,085	333,601	5,969,686	383,329	6,353,014	30
31	Net for Return	1,742,081	137,804	1,879,885	153,773	2,033,659	165,528	2,199,187	31
32	Rate Base	24,097,494	1,995,670	26,093,163	2,100,320	28,193,484	2,259,035	30,452,519	32
RATE OF RETURN:									
33	On Rate Base	7.23%		7.20%		7.21%		7.22%	33
34	On Equity ^{Note 1}								34

Note 1: Electric Distribution-related AB 1054 ROE is 0% and all other GRC ROE is at 10.25%.

Table 19									
Pacific Gas and Electric Company									
2023 CPUC General Rate Case									
Adopted Income Taxes at Proposed Rates - Attrition									
Electric Distribution									
(Thousands of Dollars)									
Line No.	Description	Test Year	Attrition Year		Attrition Year		Attrition Year		Line No.
		2023	2024		2025		2026		
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	
1	Revenues	7,125,163	390,807	7,515,970	487,374	8,003,344	548,857	8,552,201	1
2	O&M Expenses	3,014,152	54,186	3,068,337	78,289	3,146,626	117,745	3,264,372	2
3	Other Decommissioning Expense	-	-	-	-	-	-	-	3
4	Superfund Tax	-	-	-	-	-	-	-	4
5	Taxes Other Than Income	375,121	44,760	419,881	45,670	465,551	48,700	514,251	5
6	Subtotal	3,735,890	291,861	4,027,751	363,415	4,391,166	382,411	4,773,578	6
DEDUCTIONS FROM TAXABLE INCOME:									
7	Interest Charge Adjustment	495,448	45,473	540,922	41,855	582,777	44,926	627,703	7
8	Fiscal/Calendar Property Tax Adjustment	18,839	-	18,839	-	18,839	-	18,839	8
9	Operating Expense Adjustments	(42,000)	-	(42,000)	(3,832)	(45,832)	(3,832)	(49,663)	9
10	Repair Deduction	766,888	27,217	794,106	22,031	816,137	17,664	833,800	10
11	Removal Cost Adjustment	(31,417)	-	(31,417)	(324)	(31,741)	(327)	(32,068)	11
12	Vacation Pay Adjustment	(2,248)	-	(2,248)	-	(2,248)	-	(2,248)	12
13	Mixed Service Cost Adjustment	115,326	-	115,326	-	115,326	-	115,326	13
14	Subtotal Deductions	1,320,836	72,690	1,393,527	59,731	1,453,258	58,431	1,511,688	14
CCFT TAXES:									
15	CCFT Capitalized Interest Adjustment	4,076	-	4,076	(18)	4,058	(18)	4,040	15
16	CCFT Tax Depreciation - Declining Balance	-	-	-	-	-	-	-	16
17	CCFT Tax Depreciation - Fixed Assets	1,435,702	99,149	1,534,851	111,746	1,646,597	117,941	1,764,538	17
18	Miscellaneous Expense Adjustments - State	(2,336)	-	(2,336)	-	(2,336)	-	(2,336)	18
19	Capitalized Overhead - Cost For Gas Inventory	-	-	-	-	-	-	-	19
20	Capitalized Software Adjustment - State	67,854	-	67,854	10,708	78,561	5,891	84,453	20
21	Subtotal Deductions	2,826,131	171,840	2,997,971	182,167	3,180,138	182,245	3,362,382	21
22	Taxable Income for CCFT	909,759	120,022	1,029,781	181,248	1,211,029	200,167	1,411,195	22
23	CCFT	80,423	10,610	91,033	16,022	107,055	17,695	124,750	23
24	State Tax Credits	(1,328)	-	(1,328)	-	(1,328)	-	(1,328)	24
25	Current CCFT	79,095	10,610	89,705	16,022	105,727	17,695	123,422	25
26	Deferred Taxes - Reg Asset	-	-	-	-	-	-	-	26
27	Deferred Taxes - Interest	360	-	360	(2)	359	(2)	357	27
28	Deferred Taxes - Vacation	(199)	-	(199)	-	(199)	-	(199)	28
29	Deferred Taxes - Other	-	-	-	-	-	-	-	29
30	Deferred Taxes - Fixed Assets	(4,504)	-	(4,504)	(693)	(5,198)	(800)	(5,998)	30
31	Total CCFT	74,753	10,610	85,363	15,327	100,690	16,893	117,583	31
FEDERAL TAXES:									
32	CCFT - Prior Year Adjustment	56,256	22,839	79,095	10,610	89,705	16,022	105,727	32
33	FIT Capitalized Interest Adjustment	3,297	-	3,297	(21)	3,276	(21)	3,256	33
34	FIT Tax Depreciation - Declining Balance	-	-	-	-	-	-	-	34
35	FIT Tax Depreciation - SLRL	-	-	-	-	-	-	-	35
36	FIT Tax Depreciation - Fixed Assets	1,240,427	85,385	1,325,812	96,533	1,422,345	102,232	1,524,577	36
37	Miscellaneous Expense Adjustments - Federal	(3,478)	-	(3,478)	-	(3,478)	-	(3,478)	37
38	Capitalized Overhead - Cost For Gas Inventory	-	-	-	-	-	-	-	38
39	Capitalized Software Adjustment - Federal	-	-	-	-	-	-	-	39
40	FIT Preferred Dividend Adjustment	-	-	-	-	-	-	-	40
41	Subtotal Deductions	2,617,339	180,914	2,798,253	166,853	2,965,107	176,665	3,141,771	41
42	Taxable Income for FIT	1,118,551	110,947	1,229,498	196,562	1,426,060	205,747	1,631,807	42
43	Federal Income Tax	234,896	23,299	258,195	41,278	299,473	43,207	342,679	43
44	Federal Tax Credits	(2,272)	-	(2,272)	-	(2,272)	-	(2,272)	44
45	Tax Effect of MTD & Prod Tax Credits	-	-	-	-	-	-	-	45
46	Deferred Taxes - Interest	692	-	692	(4)	688	(4)	684	46
47	Deferred Taxes - Vacation	(472)	-	(472)	-	(472)	-	(472)	47
48	Amortization of Excess DFIT	(41,403)	(1,242)	(42,645)	(1,279)	(43,924)	(1,318)	(45,242)	48
49	Deferred Taxes - Fixed Assets	(72,893)	(4,774)	(77,667)	(5,297)	(82,963)	(7,220)	(90,184)	49
50	Total Federal Income Tax	118,548	17,283	135,831	34,698	170,529	34,664	205,193	50

Table 20
Pacific Gas and Electric Company
2023 CPUC General Rate Case
Adopted Ratebase - Attrition
Electric Distribution
(Thousands of Dollars)

Line No.													Line No.
	2023		2024			2025			2026				
	Full Year	WAVG Year	Full Year	WAVG Year	WAVG Increase	Full Year	WAVG Year	WAVG Increase	Full Year	WAVG Year	WAVG Increase		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)		
PLANT IN SERVICE													
1	Beginning of Year	42,637,255	42,637,255	45,614,948	45,636,863	2,999,609	49,062,220	49,098,333	3,461,470	52,938,028	52,977,941	3,879,608	1
2	Net Additions	2,977,694	1,470,441	3,161,896	1,557,556	87,115	3,523,612	1,735,705	178,150	3,695,073	1,820,155	84,450	2
3	Total	45,614,948	44,107,695	48,776,845	47,194,419	3,086,724	52,585,832	50,834,038	3,639,619	56,633,101	54,798,096	3,964,058	3
WORKING CAPITAL													
4	Material & Supplies - Fuel	-	-	-	-	-	-	-	-	-	-	-	4
5	Material & Supplies	343,875	343,875	343,875	343,875	-	343,875	343,875	-	343,875	343,875	-	5
6	Working Cash	574,972	574,972	556,199	556,199	(18,773)	575,861	575,861	19,662	598,652	598,652	22,791	6
7	Total	918,847	918,847	900,074	900,074	(18,773)	919,735	919,735	19,662	942,527	942,527	22,791	7
TRA ADJUSTMENTS													
8	Capitalized Interest	2,993	2,504	2,993	2,993	489	3,041	3,041	48	3,088	3,088	48	8
9	Deferred Vacation	18,503	18,188	18,503	18,503	315	18,503	18,503	-	18,503	18,503	-	9
10	CIAC Deferral	266,403	273,225	266,403	266,403	(6,822)	266,403	266,403	-	266,403	266,403	-	10
11	Total	287,899	293,918	287,899	287,899	(6,019)	287,946	287,946	48	287,994	287,994	48	11
12	CUSTOMER ADVANCES	63,608	63,608	63,608	63,608	-	63,608	63,608	-	63,608	63,608	-	12
DEFERRED TAXES													
13	Accum Def Taxes - Reg Asset	-	-	-	-	-	-	-	-	-	-	-	13
14	Accum Def Taxes - Fixed Assets	1,739,918	1,907,008	1,800,862	1,770,390	(136,618)	1,953,934	1,877,398	107,008	2,115,447	2,034,691	157,293	14
15	Accum Def Taxes - Other	-	-	-	-	-	-	-	-	-	-	-	15
16	Accum Def ITC	20,501	21,104	20,501	20,501	(604)	20,616	20,616	115	20,731	20,731	115	16
17	Deferred Taxes-Other	-	-	-	-	-	-	-	-	-	-	-	17
18	Total Deferred Taxes	1,760,419	1,928,112	1,821,362	1,790,891	(137,222)	1,974,550	1,898,014	107,123	2,136,178	2,055,422	157,408	18
DEPRECIATION RESERVE													
19	Beginning of Year	18,638,842	18,638,842	19,822,375	19,824,509	1,185,666	21,042,816	21,103,846	1,279,338	22,608,352	22,701,492	1,597,646	19
20	Depreciation Expense	1,800,508	900,254	1,926,672	963,336	63,082	2,086,289	1,043,145	79,808	2,251,615	1,125,808	82,663	20
21	Net Salvage/Retirements	(616,975)	(307,851)	(706,231)	(353,115)	(45,265)	(520,753)	(260,377)	92,739	(740,462)	(370,231)	(109,855)	21
22	Total	19,822,375	19,231,246	21,042,816	20,434,729	1,203,484	22,608,352	21,886,614	1,451,885	24,119,505	23,457,068	1,570,454	22
23	RATE BASE	25,175,292	24,097,494	27,037,030	26,093,163	1,995,670	29,147,003	28,193,484	2,100,320	31,544,330	30,452,519	2,259,035	23

Table 21
Pacific Gas and Electric Company
2023 CPUC General Rate Case
Adopted Results of Operations at Proposed Rates - Attrition
Gas Distribution
(Thousands of Dollars)

Line No.	Description	Test Year	Attrition Year		Attrition Year		Attrition Year		Line No.
		2023	2024		2025		2026		
			Increase	Total	Increase	Total	Increase	Total	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	
REVENUE:									
1	Revenue Collected in Rates	2,494,496	100,291	2,594,787	132,371	2,727,158	156,460	2,883,618	1
2	Plus Other Operating Revenue	33,586	-	33,586	-	33,586	-	33,586	2
3	Total Operating Revenue	2,528,082	100,291	2,628,373	132,371	2,760,744	156,460	2,917,204	3
OPERATING EXPENSES:									
4	Energy Costs	-	-	-	-	-	-	-	4
5	Production/Gathering	2,451	83	2,534	87	2,621	90	2,711	5
6	Storage	-	-	-	-	-	-	-	6
7	Transmission	-	-	-	-	-	-	-	7
8	Distribution	527,657	14,062	541,720	15,751	557,471	16,459	573,930	8
9	Customer Accounts	143,253	3,764	147,018	(14,774)	132,243	3,770	136,013	9
10	Uncollectibles	7,085	281	7,366	371	7,737	438	8,176	10
11	Customer Services	-	-	-	-	-	-	-	11
12	Administrative and General	288,818	6,077	294,895	29,471	324,367	34,481	358,848	12
13	Franchise & SFGR Tax Requirement	24,012	953	24,965	1,257	26,222	1,486	27,708	13
14	Amortization	-	-	-	-	-	-	-	14
15	Wage Change Impacts	-	-	-	-	-	-	-	15
16	Other Price Change Impacts	-	-	-	-	-	-	-	16
17	Other Adjustments	(1,197)	-	(1,197)	-	(1,197)	-	(1,197)	17
18	Subtotal Expenses:	992,080	25,220	1,017,300	32,164	1,049,464	56,725	1,106,189	18
TAXES:									
19	Superfund	-	-	-	-	-	-	-	19
20	Property	116,791	12,299	129,090	11,753	140,843	12,465	153,308	20
21	Payroll	32,349	1,061	33,410	1,096	34,505	1,132	35,637	21
22	Business	387	-	387	-	387	-	387	22
23	Other	1,034	-	1,034	-	1,034	-	1,034	23
24	State Corporation Franchise	28,967	1,848	30,816	2,611	33,426	2,832	36,258	24
25	Federal Income	81,319	(3,012)	78,307	6,833	85,140	6,724	91,864	25
26	Total Taxes	260,847	12,197	273,044	22,293	295,337	23,152	318,489	26
27	Depreciation	572,157	29,332	601,488	43,853	645,342	42,765	688,106	27
28	Decommissioning	-	-	-	-	-	-	-	28
29	Other Decommissioning	-	-	-	-	-	-	-	29
30	Total Operating Expenses	1,825,083	66,749	1,891,832	98,310	1,990,142	122,642	2,112,784	30
31	Net for Return	702,999	33,542	736,541	34,061	770,601	33,819	804,420	31
32	Rate Base	9,577,641	456,978	10,034,619	464,042	10,498,661	460,745	10,959,405	32
RATE OF RETURN:									
33	On Rate Base	7.34%		7.34%		7.34%		7.34%	33
34	On Equity ^{Note 1}	10.25%		10.25%		10.25%		10.25%	34

Note 1: Electric Distribution-related AB 1054 ROE is 0% and all other GRC ROE is at 10.25%.

Table 22									
Pacific Gas and Electric Company									
2023 CPUC General Rate Case									
Adopted Income Taxes at Proposed Rates - Attrition									
Gas Distribution									
(Thousands of Dollars)									
Line		Test	Attrition Year		Attrition Year		Attrition Year		Line
No.	Description	Year	2024		2025		2026		No.
		2023	Increase	Total	Increase	Total	Increase	Total	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	
1	Revenues	2,528,082	100,291	2,628,373	132,371	2,760,744	156,460	2,917,204	1
2	O&M Expenses	992,080	25,220	1,017,300	32,164	1,049,464	56,725	1,106,189	2
3	Other Decommissioning Expense	-	-	-	-	-	-	-	3
4	Superfund Tax	-	-	-	-	-	-	-	4
5	Taxes Other Than Income	150,561	13,360	163,921	12,849	176,770	13,597	190,367	5
6	Subtotal	1,385,441	61,710	1,447,152	87,358	1,534,510	86,138	1,620,648	6
DEDUCTIONS FROM TAXABLE INCOME:									
7	Interest Charge Adjustment	189,637	9,048	198,685	9,188	207,873	9,123	216,996	7
8	Fiscal/Calendar Property Tax Adjustment	6,207	-	6,207	-	6,207	-	6,207	8
9	Operating Expense Adjustments	(22,190)	-	(22,190)	(2,020)	(24,210)	(2,020)	(26,231)	9
10	Repair Deduction	299,076	5,613	304,689	5,160	309,849	5,103	314,952	10
11	Removal Cost Adjustment	(22,677)	-	(22,677)	(234)	(22,910)	(236)	(23,146)	11
12	Vacation Pay Adjustment	(1,215)	-	(1,215)	-	(1,215)	-	(1,215)	12
13	Mixed Service Cost Adjustment	496	-	496	-	496	-	496	13
14	Subtotal Deductions	449,335	14,661	463,996	12,094	476,090	11,969	488,059	14
CCFT TAXES:									
15	CCFT Capitalized Interest Adjustment	266	-	266	(1)	265	(1)	264	15
16	CCFT Tax Depreciation - Declining Balance	-	-	-	-	-	-	-	16
17	CCFT Tax Depreciation - Fixed Assets	544,436	26,139	570,576	36,982	607,558	35,459	643,017	17
18	Miscellaneous Expense Adjustments - State	(1,089)	-	(1,089)	-	(1,089)	-	(1,089)	18
19	Capitalized Overhead - Cost For Gas Inventory	-	-	-	-	-	-	-	19
20	Capitalized Software Adjustment - State	35,850	-	35,850	5,657	41,507	3,113	44,620	20
21	Subtotal Deductions	1,028,798	40,800	1,069,599	54,733	1,124,331	50,539	1,174,871	21
22	Taxable Income for CCFT	356,643	20,910	377,553	32,625	410,178	35,599	445,777	22
23	CCFT	31,527	1,848	33,376	2,884	36,260	3,147	39,407	23
24	State Tax Credits	(701)	-	(701)	-	(701)	-	(701)	24
25	Current CCFT	30,826	1,848	32,674	2,884	35,558	3,147	38,705	25
26	Deferred Taxes - Reg Asset	-	-	-	-	-	-	-	26
27	Deferred Taxes - Interest	24	-	24	(0)	23	(0)	23	27
28	Deferred Taxes - Vacation	(107)	-	(107)	-	(107)	-	(107)	28
29	Deferred Taxes - Other	-	-	-	-	-	-	-	29
30	Deferred Taxes - Fixed Assets	(1,775)	-	(1,775)	(273)	(2,048)	(315)	(2,363)	30
31	Total CCFT	28,967	1,848	30,816	2,611	33,426	2,832	36,258	31
FEDERAL TAXES:									
32	CCFT - Prior Year Adjustment	5,950	24,876	30,826	1,848	32,674	2,884	35,558	32
33	FIT Capitalized Interest Adjustment	(77)	-	(77)	0	(76)	0	(76)	33
34	FIT Tax Depreciation - Declining Balance	-	-	-	-	-	-	-	34
35	FIT Tax Depreciation - SLRL	-	-	-	-	-	-	-	35
36	FIT Tax Depreciation - Fixed Assets	480,780	23,083	503,863	33,952	537,815	32,761	570,575	36
37	Miscellaneous Expense Adjustments - Federal	(1,620)	-	(1,620)	-	(1,620)	-	(1,620)	37
38	Capitalized Overhead - Cost For Gas Inventory	-	-	-	-	-	-	-	38
39	Capitalized Software Adjustment - Federal	-	-	-	-	-	-	-	39
40	FIT Preferred Dividend Adjustment	-	-	-	-	-	-	-	40
41	Subtotal Deductions	934,368	62,620	996,988	47,895	1,044,883	47,614	1,092,497	41
42	Taxable Income for FIT	451,073	(910)	450,164	39,463	489,627	38,524	528,151	42
43	Federal Income Tax	94,725	(191)	94,534	8,287	102,822	8,090	110,912	43
44	Federal Tax Credits	(1,200)	-	(1,200)	-	(1,200)	-	(1,200)	44
45	Tax Effect of MTD & Prod Tax Credits	-	-	-	-	-	-	-	45
46	Deferred Taxes - Interest	(16)	-	(16)	0	(16)	0	(16)	46
47	Deferred Taxes - Vacation	(255)	-	(255)	-	(255)	-	(255)	47
48	Amortization of Excess DFIT	(5,088)	(153)	(5,241)	(157)	(5,398)	(162)	(5,560)	48
49	Deferred Taxes - Fixed Assets	(6,847)	(2,668)	(9,515)	(1,297)	(10,812)	(1,205)	(12,016)	49
50	Total Federal Income Tax	81,319	(3,012)	78,307	6,833	85,140	6,724	91,864	50

Table 23
Pacific Gas and Electric Company
2023 CPUC General Rate Case
Adopted Ratebase - Attrition
Gas Distribution
(Thousands of Dollars)

Line No.													Line No.
	2023		2024			2025			2026				
	Full Year	WAVG Year	Full Year	WAVG Year	WAVG Increase	Full Year	WAVG Year	WAVG Increase	Full Year	WAVG Year	WAVG Increase		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)		
PLANT IN SERVICE													
1	Beginning of Year	16,682,835	16,682,835	17,532,426	17,536,498	853,663	18,524,965	18,529,198	992,700	19,645,109	19,649,170	1,119,971	1
2	Net Additions	849,591	419,897	841,765	416,030	(3,868)	934,065	461,648	45,618	865,297	427,660	(33,987)	2
3	Total	17,532,426	17,102,733	18,374,191	17,952,528	849,795	19,459,030	18,990,846	1,038,318	20,510,406	20,076,830	1,085,984	3
WORKING CAPITAL													
4	Material & Supplies - Fuel	-	-	-	-	-	-	-	-	-	-	-	4
5	Material & Supplies	70,276	70,276	70,276	70,276	-	70,276	70,276	-	70,276	70,276	-	5
6	Working Cash	121,025	121,025	120,587	120,587	(438)	130,787	130,787	10,200	142,619	142,619	11,831	6
7	Total	191,302	191,302	190,863	190,863	(438)	201,063	201,063	10,200	212,895	212,895	11,831	7
TRA ADJUSTMENTS													
8	Capitalized Interest	1,876	1,875	1,876	1,876	1	1,906	1,906	30	1,936	1,936	30	8
9	Deferred Vacation	9,998	9,828	9,998	9,998	170	9,998	9,998	-	9,998	9,998	-	9
10	CIAC Deferral	77,389	79,094	77,389	77,389	(1,706)	77,389	77,389	-	77,389	77,389	-	10
11	Total	89,263	90,798	89,263	89,263	(1,534)	89,293	89,293	30	89,323	89,323	30	11
12	CUSTOMER ADVANCES	12,338	12,338	12,338	12,338	-	12,338	12,338	-	12,338	12,338	-	12
DEFERRED TAXES													
13	Accum Def Taxes - Reg Asset	-	-	-	-	-	-	-	-	-	-	-	13
14	Accum Def Taxes - Fixed Assets	341,327	385,612	397,443	369,385	(16,227)	487,137	442,290	72,905	581,350	534,243	91,954	14
15	Accum Def Taxes - Other	-	-	-	-	-	-	-	-	-	-	-	15
16	Accum Def ITC	10,856	11,118	10,856	10,856	(262)	10,917	10,917	61	10,978	10,978	61	16
17	Deferred Taxes-Other	-	-	-	-	-	-	-	-	-	-	-	17
18	Total Deferred Taxes	352,183	396,730	408,299	380,241	(16,489)	498,053	453,207	72,966	592,328	545,221	92,015	18
DEPRECIATION RESERVE													
19	Beginning of Year	7,192,584	7,192,584	7,598,058	7,602,391	409,807	8,004,189	8,038,156	435,765	8,561,872	8,613,005	574,849	19
20	Depreciation Expense	572,157	286,078	601,488	300,744	14,666	645,342	322,671	21,927	688,106	344,053	21,382	20
21	Net Salvage/Retirements	(166,682)	(80,539)	(195,357)	(97,679)	(17,140)	(87,659)	(43,830)	53,849	(189,950)	(94,975)	(51,145)	21
22	Total	7,598,058	7,398,123	8,004,189	7,805,456	407,333	8,561,872	8,316,997	511,541	9,060,028	8,862,083	545,086	22
23	RATE BASE	9,850,411	9,577,641	10,229,491	10,034,619	456,978	10,677,124	10,498,661	464,042	11,147,930	10,959,405	460,745	23

Table 24
Pacific Gas and Electric Company
2023 CPUC General Rate Case
Adopted Results of Operations at Proposed Rates - Attrition
Electric Generation
(Thousands of Dollars)

Line No.	Description	Test Year	Attrition Year		Attrition Year		Attrition Year		Line No.
		2023	2024		2025		2026		
			Increase	Total	Increase	Total	Increase	Total	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	
REVENUE:									
1	Revenue Collected in Rates	2,290,817	(30,449)	2,260,368	(407,570)	1,852,798	(636,112)	1,216,686	1
2	Plus Other Operating Revenue	13,486	-	13,486	-	13,486	-	13,486	2
3	Total Operating Revenue	2,304,303	(30,449)	2,273,854	(407,570)	1,866,284	(636,112)	1,230,172	3
OPERATING EXPENSES:									
4	Energy Costs	-	-	-	-	-	-	-	4
5	Production/Gathering	592,395	15,270	607,665	(143,179)	464,486	(161,127)	303,359	5
6	Storage	-	-	-	-	-	-	-	6
7	Transmission	17,334	214	17,548	241	17,789	(4,320)	13,469	7
8	Distribution	-	-	-	-	-	-	-	8
9	Customer Accounts	-	-	-	-	-	-	-	9
10	Uncollectibles	6,913	(91)	6,821	(1,223)	5,599	(1,908)	3,690	10
11	Customer Services	-	-	-	-	-	-	-	11
12	Administrative and General	305,862	6,767	312,629	(79,500)	233,129	(99,594)	133,535	12
13	Franchise & SFGR Tax Requirement	17,584	(232)	17,352	(3,110)	14,242	(4,854)	9,388	13
14	Amortization	31,491	-	31,491	(11,827)	19,664	(19,500)	164	14
15	Wage Change Impacts	-	-	-	-	-	-	-	15
16	Other Price Change Impacts	-	-	-	-	-	-	-	16
17	Other Adjustments	(1,828)	-	(1,828)	(111)	(1,939)	1,939	-	17
18	Subtotal Expenses:	969,751	21,927	991,678	(238,708)	752,970	(289,365)	463,605	18
TAXES:									
19	Superfund	-	-	-	-	-	-	-	19
20	Property	69,258	3,958	73,216	2,988	76,204	5,213	81,417	20
21	Payroll	27,835	913	28,748	943	29,691	(18,132)	11,558	21
22	Business	405	-	405	-	405	(264)	141	22
23	Other	1,380	-	1,380	-	1,380	(948)	432	23
24	State Corporation Franchise	46,695	(15,278)	31,417	(17,773)	13,644	1,256	14,900	24
25	Federal Income	49,180	(32,112)	17,068	(33,299)	(16,232)	30,946	14,714	25
26	Total Taxes	194,752	(42,519)	152,233	(47,142)	105,091	18,071	123,162	26
27	Depreciation	685,220	11,169	696,388	(66,523)	629,865	(318,689)	311,176	27
28	Decommissioning	63,019	200	63,219	2,300	65,519	2,700	68,219	28
29	Other Decommissioning	-	-	-	-	-	-	-	29
30	Total Operating Expenses	1,912,742	(9,223)	1,903,519	(350,073)	1,553,446	(587,283)	966,162	30
31	Net for Return	391,561	(21,226)	370,335	(57,497)	312,838	(48,828)	264,010	31
32	Rate Base	5,334,612	(289,173)	5,045,438	(783,336)	4,262,102	(665,238)	3,596,864	32
RATE OF RETURN:									
33	On Rate Base	7.34%		7.34%		7.34%		7.34%	33
34	On Equity ^{Note 1}	10.25%		10.25%		10.25%		10.25%	34

Note 1: Electric Distribution-related AB 1054 ROE is 0% and all other GRC ROE is at 10.25%.

Table 25									
Pacific Gas and Electric Company									
2023 CPUC General Rate Case									
Adopted Income Taxes at Proposed Rates - Attrition									
Electric Generation									
(Thousands of Dollars)									
Line		Test	Attrition Year		Attrition Year		Attrition Year		Line
No.	Description	Year	2024		2025		2026		No.
		2023	Increase	Total	Increase	Total	Increase	Total	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	
1	Revenues	2,304,303	(30,449)	2,273,854	(407,570)	1,866,284	(636,112)	1,230,172	1
2	O&M Expenses	969,751	21,927	991,678	(238,708)	752,970	(289,365)	463,605	2
3	Other Decommissioning Expense	-	-	-	-	-	-	-	3
4	Superfund Tax	-	-	-	-	-	-	-	4
5	Taxes Other Than Income	98,877	4,871	103,748	3,931	107,679	(14,131)	93,548	5
6	Subtotal	1,235,674	(57,247)	1,178,428	(172,793)	1,005,635	(332,616)	673,019	6
DEDUCTIONS FROM TAXABLE INCOME:									
7	Interest Charge Adjustment	105,625	(5,726)	99,900	(15,510)	84,390	(13,172)	71,218	7
8	Fiscal/Calendar Property Tax Adjustment	272	-	272	-	272	-	272	8
9	Operating Expense Adjustments	(29,179)	-	(29,179)	6,821	(22,359)	26,321	3,962	9
10	Repair Deduction	87,262	(20,507)	66,755	43,449	110,203	(16,000)	94,203	10
11	Removal Cost Adjustment	8,063	-	8,063	2,303	10,366	2,304	12,670	11
12	Vacation Pay Adjustment	(1,262)	-	(1,262)	464	(798)	464	(334)	12
13	Mixed Service Cost Adjustment	10,662	-	10,662	(1,584)	9,078	(1,584)	7,494	13
14	Subtotal Deductions	181,443	(26,233)	155,210	35,942	191,152	(1,667)	189,486	14
CCFT TAXES:									
15	CCFT Capitalized Interest Adjustment	(909)	-	(909)	(499)	(1,407)	(499)	(1,906)	15
16	CCFT Tax Depreciation - Declining Balance	-	-	-	-	-	-	-	16
17	CCFT Tax Depreciation - Fixed Assets	419,872	141,812	561,684	8,066	569,750	(329,493)	240,257	17
18	Miscellaneous Expense Adjustments - State	(1,142)	-	(1,142)	19	(1,124)	19	(1,105)	18
19	Capitalized Overhead - Cost For Gas Inventory	-	-	-	-	-	-	-	19
20	Capitalized Software Adjustment - State	37,448	-	37,448	(10,152)	27,296	(11,077)	16,219	20
21	Subtotal Deductions	636,711	115,579	752,291	33,377	785,667	(342,716)	442,951	21
22	Taxable Income for CCFT	598,963	(172,826)	426,137	(206,169)	219,967	10,100	230,068	22
23	CCFT	52,948	(15,278)	37,670	(18,225)	19,445	893	20,338	23
24	State Tax Credits	(951)	-	(951)	348	(603)	348	(255)	24
25	Current CCFT	51,997	(15,278)	36,719	(17,877)	18,842	1,241	20,083	25
26	Deferred Taxes - Reg Asset	-	-	-	-	-	-	-	26
27	Deferred Taxes - Interest	(80)	-	(80)	(44)	(124)	(44)	(168)	27
28	Deferred Taxes - Vacation	(112)	-	(112)	41	(71)	41	(30)	28
29	Deferred Taxes - Other	-	-	-	-	-	-	-	29
30	Deferred Taxes - Fixed Assets	(5,110)	-	(5,110)	107	(5,003)	18	(4,985)	30
31	Total CCFT	46,695	(15,278)	31,417	(17,773)	13,644	1,256	14,900	31
FEDERAL TAXES:									
32	CCFT - Prior Year Adjustment	39,980	12,017	51,997	(15,278)	36,719	(17,877)	18,842	32
33	FIT Capitalized Interest Adjustment	802	-	802	(872)	(70)	(872)	(942)	33
34	FIT Tax Depreciation - Declining Balance	-	-	-	-	-	-	-	34
35	FIT Tax Depreciation - SLRL	-	-	-	-	-	-	-	35
36	FIT Tax Depreciation - Fixed Assets	376,450	58,553	435,003	7,527	442,530	(213,547)	228,983	36
37	Miscellaneous Expense Adjustments - Federal	(1,700)	-	(1,700)	28	(1,673)	28	(1,645)	37
38	Capitalized Overhead - Cost For Gas Inventory	-	-	-	-	-	-	-	38
39	Capitalized Software Adjustment - Federal	-	-	-	-	-	-	-	39
40	FIT Preferred Dividend Adjustment	-	-	-	-	-	-	-	40
41	Subtotal Deductions	596,975	44,337	641,311	27,348	668,659	(233,935)	434,724	41
42	Taxable Income for FIT	638,700	(101,584)	537,116	(200,141)	336,976	(98,681)	238,295	42
43	Federal Income Tax	134,127	(21,333)	112,794	(42,030)	70,765	(20,723)	50,042	43
44	Federal Tax Credits	(6,323)	-	(6,323)	596	(5,727)	596	(5,132)	44
45	Tax Effect of MTD & Prod Tax Credits	-	-	-	-	-	-	-	45
46	Deferred Taxes - Interest	168	-	168	(183)	(15)	(183)	(198)	46
47	Deferred Taxes - Vacation	(265)	-	(265)	97	(168)	97	(70)	47
48	Amortization of Excess DFIT	(38,119)	(1,144)	(39,263)	(1,178)	(40,441)	14,338	(26,103)	48
49	Deferred Taxes - Fixed Assets	(40,408)	(9,636)	(50,044)	9,398	(40,646)	36,821	(3,826)	49
50	Total Federal Income Tax	49,180	(32,112)	17,068	(33,299)	(16,232)	30,946	14,714	50

Table 26
Pacific Gas and Electric Company
2023 CPUC General Rate Case
Adopted Ratebase - Attrition
Electric Generation
(Thousands of Dollars)

Line No.													Line No.
	2023		2024			2025			2026				
	Full Year	WAVG Year	Full Year	WAVG Year	WAVG Increase	Full Year	WAVG Year	WAVG Increase	Full Year	WAVG Year	WAVG Increase		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)		
PLANT IN SERVICE													
1	Beginning of Year	17,999,334	18,021,806	18,210,149	18,236,979	215,173	17,823,015	17,852,805	(384,174)	17,387,581	17,391,119	(461,685)	1
2	Net Additions	255,758	85,552	201,151	66,292	(19,260)	288,312	90,411	24,119	203,556	62,200	(28,211)	2
3	Total	18,255,092	18,107,358	18,411,300	18,303,271	195,913	18,111,326	17,943,216	(360,055)	17,591,137	17,453,319	(489,897)	3
WORKING CAPITAL													
4	Material & Supplies - Fuel	-	-	-	-	-	-	-	-	-	-	-	4
5	Material & Supplies	83,993	83,993	63,655	63,655	(20,338)	43,047	43,047	(20,608)	33,032	33,032	(10,015)	5
6	Working Cash	209,923	209,923	203,290	203,290	(6,634)	142,900	142,900	(60,390)	157,271	157,271	14,371	6
7	Total	293,917	293,917	266,945	266,945	(26,972)	185,947	185,947	(80,997)	190,303	190,303	4,356	7
TRA ADJUSTMENTS													
8	Capitalized Interest	3,220	3,167	3,220	3,220	52	9,664	6,518	3,298	9,816	9,816	3,298	8
9	Deferred Vacation	10,383	10,206	10,383	10,383	177	2,753	6,568	(3,815)	2,753	2,753	(3,815)	9
10	CIAC Deferral	-	-	-	-	-	-	-	-	-	-	-	10
11	Total	13,603	13,374	13,603	13,603	229	12,417	13,086	(517)	12,569	12,569	(517)	11
12	CUSTOMER ADVANCES	-	-	-	-	-	-	-	-	-	-	-	12
DEFERRED TAXES													
13	Accum Def Taxes - Reg Asset	(6,096)	(6,449)	(6,096)	(6,096)	353	(6,096)	(6,096)	-	(6,096)	(6,096)	-	13
14	Accum Def Taxes - Fixed Assets	366,628	446,082	343,396	355,012	(91,070)	369,636	356,516	1,504	443,429	406,532	50,016	14
15	Accum Def Taxes - Other	-	-	-	-	-	-	-	-	-	-	-	15
16	Accum Def ITC	74,912	77,608	74,912	74,912	(2,696)	74,051	74,051	(862)	74,465	74,465	414	16
17	Deferred Taxes-Other	-	-	-	-	-	-	-	-	-	-	-	17
18	Total Deferred Taxes	435,444	517,241	412,213	423,828	(93,413)	437,591	424,471	643	511,797	474,901	50,430	18
DEPRECIATION RESERVE													
19	Beginning of Year	12,276,284	12,276,284	12,829,290	12,839,133	562,849	13,380,127	13,282,061	442,928	13,727,355	13,595,949	313,888	19
20	Depreciation Expense	748,239	374,120	759,608	379,804	5,684	695,385	347,692	(32,112)	379,396	189,698	(157,995)	20
21	Net Salvage/Retirements	(195,233)	(87,608)	(208,771)	(104,386)	(16,777)	(348,156)	(174,078)	(69,692)	(402,442)	(201,221)	(27,143)	21
22	Total	12,829,290	12,562,795	13,380,127	13,114,551	551,756	13,727,355	13,455,675	341,124	13,704,309	13,584,426	128,750	22
23	RATE BASE	5,297,878	5,334,612	4,899,508	5,045,438	(289,173)	4,144,744	4,262,102	(783,336)	3,577,903	3,596,864	(665,238)	23

Table 27
Pacific Gas and Electric Company
2023 CPUC General Rate Case
Adopted Results of Operations at Proposed Rates - Attrition
Gas Transmission and Storage
(Thousands of Dollars)

Line No.	Description	Test Year	Attrition Year		Attrition Year		Attrition Year		Line No.
		2023	2024		2025		2026		
			Increase	Total	Increase	Total	Increase	Total	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	
REVENUE:									
1	Revenue Collected in Rates	1,644,361	241,837	1,886,198	89,800	1,975,998	107,441	2,083,438	1
2	Plus Other Operating Revenue	10,995	-	10,995	-	10,995	-	10,995	2
3	Total Operating Revenue	1,655,355	241,837	1,897,193	89,800	1,986,992	107,441	2,094,433	3
OPERATING EXPENSES:									
4	Energy Costs	-	-	-	-	-	-	-	4
5	Production/Gathering	-	-	-	-	-	-	-	5
6	Storage	39,429	4,741	44,171	550	44,721	13,332	58,052	6
7	Transmission	528,558	10,746	539,304	12,971	552,275	13,934	566,210	7
8	Distribution	-	-	-	-	-	-	-	8
9	Customer Accounts	-	-	-	-	-	-	-	9
10	Uncollectibles	4,639	678	5,317	252	5,569	301	5,870	10
11	Customer Services	-	-	-	-	-	-	-	11
12	Administrative and General	139,794	3,286	143,080	14,188	157,268	16,593	173,861	12
13	Franchise & SFGR Tax Requirement	15,723	2,297	18,020	853	18,873	1,020	19,893	13
14	Amortization	-	-	-	-	-	-	-	14
15	Wage Change Impacts	-	-	-	-	-	-	-	15
16	Other Price Change Impacts	-	-	-	-	-	-	-	16
17	Other Adjustments	350	-	350	-	350	-	350	17
18	Subtotal Expenses:	728,493	21,749	750,242	28,814	779,056	45,180	824,236	18
TAXES:									
19	Superfund	-	-	-	-	-	-	-	19
20	Property	104,515	9,896	114,411	8,183	122,594	7,788	130,383	20
21	Payroll	16,229	532	16,761	550	17,311	568	17,879	21
22	Business	185	-	185	-	185	-	185	22
23	Other	544	-	544	-	544	-	544	23
24	State Corporation Franchise	971	14,871	15,842	(1,092)	14,750	(168)	14,582	24
25	Federal Income	66,049	32,182	98,230	(1,573)	96,657	5,287	101,944	25
26	Total Taxes	188,493	57,481	245,973	6,068	252,041	13,474	265,516	26
27	Depreciation	257,728	68,895	326,622	26,129	352,751	24,645	377,396	27
28	Decommissioning	(48,871)	51,912	3,040	-	3,040	-	3,040	28
29	Other Decommissioning	-	-	-	-	-	-	-	29
30	Total Operating Expenses	1,125,842	200,036	1,325,878	61,011	1,386,889	83,299	1,470,188	30
31	Net for Return	529,513	41,801	571,315	28,789	600,104	24,141	624,245	31
32	Rate Base	7,214,076	569,504	7,783,581	392,220	8,175,801	328,903	8,504,704	32
RATE OF RETURN:									
33	On Rate Base	7.34%		7.34%		7.34%		7.34%	33
34	On Equity ^{Note 1}	10.25%		10.25%		10.25%		10.25%	34

Note 1: Electric Distribution-related AB 1054 ROE is 0% and all other GRC ROE is at 10.25%.

Table 28									
Pacific Gas and Electric Company									
2023 CPUC General Rate Case									
Adopted Income Taxes at Proposed Rates - Attrition									
Gas Transmission and Storage									
(Thousands of Dollars)									
Line		Test	Attrition Year		Attrition Year		Attrition Year		Line
No.	Description	Year	2024		2025		2026		No.
		2023	Increase	Total	Increase	Total	Increase	Total	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	
1	Revenues	1,655,355	241,837	1,897,193	89,800	1,986,992	107,441	2,094,433	1
2	O&M Expenses	728,493	21,749	750,242	28,814	779,056	45,180	824,236	2
3	Other Decommissioning Expense	-	-	-	-	-	-	-	3
4	Superfund Tax	-	-	-	-	-	-	-	4
5	Taxes Other Than Income	121,473	10,428	131,901	8,733	140,634	8,356	148,990	5
6	Subtotal	805,389	209,661	1,015,050	52,253	1,067,303	53,904	1,121,207	6
DEDUCTIONS FROM TAXABLE INCOME:									
7	Interest Charge Adjustment	142,839	11,276	154,115	7,766	161,881	6,512	168,393	7
8	Fiscal/Calendar Property Tax Adjustment	5,933	-	5,933	-	5,933	-	5,933	8
9	Operating Expense Adjustments	2,985	(221)	2,764	12,615	15,379	(759)	14,620	9
10	Repair Deduction	101,563	(368)	101,195	1,484	102,679	2,447	105,126	10
11	Removal Cost Adjustment	9,719	-	9,719	100	9,819	101	9,920	11
12	Vacation Pay Adjustment	(582)	-	(582)	-	(582)	-	(582)	12
13	Mixed Service Cost Adjustment	232	-	232	-	232	-	232	13
14	Subtotal Deductions	262,689	10,687	273,376	21,965	295,341	8,302	303,643	14
CCFT TAXES:									
15	CCFT Capitalized Interest Adjustment	4,662	-	4,662	(21)	4,641	(21)	4,621	15
16	CCFT Tax Depreciation - Declining Balance	-	-	-	-	-	-	-	16
17	CCFT Tax Depreciation - Fixed Assets	499,271	30,753	530,024	38,180	568,204	43,989	612,194	17
18	Miscellaneous Expense Adjustments - State	(521)	-	(521)	-	(521)	-	(521)	18
19	Capitalized Overhead - Cost For Gas Inventory	58	-	58	-	58	-	58	19
20	Capitalized Software Adjustment - State	17,086	-	17,086	2,696	19,783	1,484	21,266	20
21	Subtotal Deductions	783,245	41,440	824,685	62,821	887,506	53,754	941,260	21
22	Taxable Income for CCFT	22,144	168,221	190,364	(10,568)	179,797	150	179,947	22
23	CCFT	1,958	14,871	16,828	(934)	15,894	13	15,907	23
24	State Tax Credits	(334)	-	(334)	-	(334)	-	(334)	24
25	Current CCFT	1,623	14,871	16,494	(934)	15,560	13	15,573	25
26	Deferred Taxes - Reg Asset	-	-	-	-	-	-	-	26
27	Deferred Taxes - Interest	412	-	412	(2)	410	(2)	408	27
28	Deferred Taxes - Vacation	(51)	-	(51)	-	(51)	-	(51)	28
29	Deferred Taxes - Other	-	-	-	-	-	-	-	29
30	Deferred Taxes - Fixed Assets	(1,013)	-	(1,013)	(156)	(1,169)	(180)	(1,348)	30
31	Total CCFT	971	14,871	15,842	(1,092)	14,750	(168)	14,582	31
FEDERAL TAXES:									
32	CCFT - Prior Year Adjustment	6,895	(5,272)	1,623	14,871	16,494	(934)	15,560	32
33	FIT Capitalized Interest Adjustment	4,310	-	4,310	(27)	4,283	(27)	4,256	33
34	FIT Tax Depreciation - Declining Balance	-	-	-	-	-	-	-	34
35	FIT Tax Depreciation - SLRL	-	-	-	-	-	-	-	35
36	FIT Tax Depreciation - Fixed Assets	405,166	24,956	430,122	25,322	455,444	23,587	479,032	36
37	Miscellaneous Expense Adjustments - Federal	(776)	-	(776)	-	(776)	-	(776)	37
38	Capitalized Overhead - Cost For Gas Inventory	58	-	58	-	58	-	58	38
39	Capitalized Software Adjustment - Federal	-	-	-	-	-	-	-	39
40	FIT Preferred Dividend Adjustment	-	-	-	-	-	-	-	40
41	Subtotal Deductions	678,342	30,372	708,714	62,131	770,845	30,928	801,773	41
42	Taxable Income for FIT	127,047	179,289	306,336	(9,878)	296,458	22,976	319,434	42
43	Federal Income Tax	26,680	37,651	64,331	(2,074)	62,256	4,825	67,081	43
44	Federal Tax Credits	(572)	-	(572)	-	(572)	-	(572)	44
45	Tax Effect of MTD & Prod Tax Credits	-	-	-	-	-	-	-	45
46	Deferred Taxes - Interest	905	-	905	(6)	899	(6)	894	46
47	Deferred Taxes - Vacation	(122)	-	(122)	-	(122)	-	(122)	47
48	Amortization of Excess DFIT	(539)	(16)	(556)	(17)	(572)	(17)	(589)	48
49	Deferred Taxes - Fixed Assets	39,697	(5,453)	34,245	524	34,768	485	35,253	49
50	Total Federal Income Tax	66,049	32,182	98,230	(1,573)	96,657	5,287	101,944	50

Table 29
Pacific Gas and Electric Company
2023 CPUC General Rate Case
Adopted Ratebase - Attrition
Gas Transmission and Storage
(Thousands of Dollars)

Line No.													Line No.
	2023		2024			2025			2026				
	Full Year	WAVG Year	Full Year	WAVG Year	WAVG Increase	Full Year	WAVG Year	WAVG Increase	Full Year	WAVG Year	WAVG Increase		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)		
PLANT IN SERVICE													
1	Beginning of Year	10,499,709	10,499,569	11,184,360	11,240,739	741,170	11,945,128	12,000,003	759,265	12,721,990	12,772,278	772,274	1
2	Net Additions	684,651	283,840	688,907	285,604	1,764	688,174	285,300	(304)	634,695	263,129	(22,171)	2
3	Total	11,184,360	10,783,408	11,873,267	11,526,343	742,934	12,633,302	12,285,303	758,961	13,356,685	13,035,406	750,103	3
WORKING CAPITAL													
4	Material & Supplies - Fuel	-	-	-	-	-	-	-	-	-	-	-	4
5	Material & Supplies	57,724	57,724	57,724	57,724	-	57,724	57,724	-	57,724	57,724	-	5
6	Working Cash	94,450	94,450	94,426	94,426	(25)	99,355	99,355	4,929	105,069	105,069	5,714	6
7	Total	152,174	152,174	152,150	152,150	(25)	157,079	157,079	4,929	162,793	162,793	5,714	7
TRA ADJUSTMENTS													
8	Capitalized Interest	6,939	6,323	6,939	6,939	615	7,049	7,049	111	7,160	7,160	111	8
9	Deferred Vacation	4,787	4,706	4,787	4,787	81	4,787	4,787	-	4,787	4,787	-	9
10	CIAC Deferral	93	95	93	93	(2)	93	93	-	93	93	-	10
11	Total	11,819	11,124	11,819	11,819	695	11,930	11,930	111	12,040	12,040	111	11
12	CUSTOMER ADVANCES	18,786	18,786	18,786	18,786	-	18,786	18,786	-	18,786	18,786	-	12
DEFERRED TAXES													
13	Accum Def Taxes - Reg Asset	-	-	-	-	-	-	-	-	-	-	-	13
14	Accum Def Taxes - Fixed Assets	638,552	653,643	748,568	693,560	39,916	898,732	823,650	130,090	1,056,024	977,378	153,728	14
15	Accum Def Taxes - Other	-	-	-	-	-	-	-	-	-	-	-	15
16	Accum Def ITC	4,698	4,804	4,698	4,698	(106)	4,724	4,724	26	4,750	4,750	26	16
17	Deferred Taxes-Other	-	-	-	-	-	-	-	-	-	-	-	17
18	Total Deferred Taxes	643,250	658,447	753,265	698,258	39,811	903,456	828,374	130,117	1,060,774	982,129	153,754	18
DEPRECIATION RESERVE													
19	Beginning of Year	2,985,684	2,985,684	3,093,775	3,100,586	114,901	3,271,978	3,293,422	192,836	3,547,837	3,577,688	284,267	19
20	Depreciation Expense	208,856	104,428	329,663	164,831	60,403	355,792	177,896	13,065	380,436	190,218	12,322	20
21	Net Salvage/Retirements	(100,765)	(34,714)	(151,459)	(75,730)	(41,015)	(79,934)	(39,967)	35,763	(126,570)	(63,285)	(23,318)	21
22	Total	3,093,775	3,055,398	3,271,978	3,189,687	134,290	3,547,837	3,431,351	241,663	3,801,703	3,704,622	273,271	22
23	RATE BASE	7,592,543	7,214,076	7,993,206	7,783,581	569,504	8,332,231	8,175,801	392,220	8,650,255	8,504,704	328,903	23

(END OF APPENDIX A)

APPENDIX B

Track 2 (Section 15) Results of Operations
Tables 1 to 7

TABLE 1
TRACK 2 SUMMARY OF REQUEST (EXPENSE)
(THOUSANDS OF DOLLARS)

Line No.	Prepared Testimony Chapter	Memorandum Account	Original Request	Request Including Errata	Settlement Request
1	Chapter 2: Gas Accounts	ILIMA	144,921	148,416	142,716
2		ICDMA	14,320	14,320	9,320
3		GSRRMA	27,833	27,833	18,833
4		TIMPMA	315	315	315
5		CDPMA	15,239	15,051	9,151
6		GSBA	(6,456)	(6,456)	(6,456)
7		DBSMA	67	67	67
8	Chapter 3: Electric Accounts	DRPTMA	9,022	9,022	9,022
9		ACCUMA	385	385	385
10	Grand Total		205,646	208,953	183,353

TABLE 2
TRACK 2 SUMMARY OF REQUEST (CAPITAL)
(THOUSANDS OF DOLLARS)

Line No.	Prepared Testimony Chapter	Memorandum Account	Original Request	Request Including Errata	Settlement Request
1	Chapter 2: Gas Accounts	MCOPPMA	44,297	44,297	44,297
2		GSBA	59,130	59,130	59,129
3		L407MA	8,977	8,977	8,977
4	Chapter 3: Electric Accounts	DRPTMA	6,087	6,087	6,087
5	Chapter 6: Caltrain Substation Upgrades (Electric)	N/A	10,479	10,479	8,176
			128,970	128,970	126,666

TABLE 3
TRACK 2 REVENUE REQUIREMENT SUMMARY
(THOUSANDS OF DOLLARS)

Line No.	Memorandum Account	Expense Revenue Requirement	Capital Revenue Requirement ²	Total Revenue Requirement
1	GSBA	(6,457)	10,706	4,249
2	ILIMA	142,716	-	142,716
3	GSRPMA	18,832	-	18,832
4	CDPMA	9,151	-	9,151
5	ICDMA	9,320	-	9,320
6	MCOPPMA	-	11,896	11,896
7	DRPTMA	9,022	2,517	11,539
8	L407MA	-	4,016	4,016
9	TIMPMA	315	-	315
10	ACCUMA	385	-	385
11	DBSMA	67	-	67
12	Caltrain Substation Upgrades ¹	-	5,495	5,495
13	Subtotal without interest	183,352	34,630	217,982
14	Interest (2015 - 2026)	2,703	548	3,251
15	Total RRQ (including Interest)	186,055	35,179	221,233

1. Caltrain Substation Upgrades Revenue Requirement (RRQ) amounts are reported through 2026;
all other RRQ amounts are reported through 2022

2. GSBA value reflects PG&E errata at Ex. PG&E-83, p. 12

TABLE 4
TRACK 2 REVENUE REQUIREMENT - SUMMATION OF ALL YEARS (2015-2022)
(THOUSANDS OF DOLLARS)

Line No.	Memorandum Account	Electric Distribution (2015-2026)			Gas Transmission & Storage (2015-2026)			Total Functional Areas (2015-2026)		
		Expense	Capital	Total	Expense	Capital	Total	Expense	Capital	Total
1	GSBA			-	(6,457)	10,706	4,249	(6,457)	10,706	4,249
2	ILIMA			-	142,716		142,716	142,716	-	142,716
3	GSRRMA			-	18,832		18,832	18,832	-	18,832
4	CDPMA			-	9,151		9,151	9,151	-	9,151
5	ICDMA			-	9,320		9,320	9,320	-	9,320
6	MCOPMA			-	-	11,896	11,896	-	11,896	11,896
7	DRPTMA	9,022	2,517	11,539	-		-	9,022	2,517	11,539
8	L407MA			-	-	4,016	4,016	-	4,016	4,016
9	TIMPMA			-	315		315	315	-	315
10	ACCUMA	385		385	-		-	385	-	385
11	DBSMA			-	67		67	67	-	67
12	Caltrain Substation Upgrades ¹		5,495	5,495				-	5,495	5,495
13	Subtotal without interest	9,407	8,012	17,419	173,945	26,618	200,563	183,352	34,630	217,982
14	Interest (2015 - 2026)	146	334	480	2,557	215	2,771	2,703	548	3,251
15	Total RRQ (including Interest)	9,553	8,346	17,899	176,502	26,833	203,334	186,055	35,179	221,233

1. Caltrain Substation Upgrades Revenue Requirement (RRQ) amounts are reported through 2026; all other RRQ amounts are reported through 2022

TABLE 5
TRACK 2 EXPENSE REVENUE REQUIREMENT - SUMMARY BY YEAR (2015-2022)
(THOUSANDS OF DOLLARS)

Line No.	Annual RRQ and Interest	Electric Distribution Expense RRQ	Gas Transmission & Storage Expense RRQ	Total Functional Area Expense RRQ
1	2015	-	1,336	1,336
2	2016	-	3,463	3,463
3	2017	-	(1,228)	(1,228)
4	2018	484	1,287	1,771
5	2019	2,003	39,257	41,260
6	2020	3,596	45,935	49,531
7	2021	3,324	83,894	87,218
8	2022	-	-	0
9	Interest (2015-2022)	146	2,557	2,703
10	Total	9,553	176,502	186,055

TABLE 6
TRACK 2 CAPITAL REVENUE REQUIREMENT - SUMMARY BY YEAR (2015-2026)
(THOUSANDS OF DOLLARS)

Line No.	Annual RRQ and Interest	Electric Distribution Capital RRQ	Gas Transmission & Storage Capital RRQ	Total Functional Area Capital RRQ
1	2015			-
2	2016			-
3	2017			-
4	2018		124	124
5	2019		2,005	2,005
6	2020	876	4,503	5,379
7	2021	856	6,042	6,899
8	2022	1,996	13,943	15,939
9	2023	1,108		1,108
10	2024	1,099		1,099
11	2025	1,059		1,059
12	2026	1,019		1,019
13	Interest (2015-2026)	334	215	548
14	Total	8,346	26,833	35,179

Note: Caltrain Substation Upgrades Revenue Requirement (RRQ) amounts are reported through 2026;
all other RRQ amounts are reported through 2022

TABLE 7
TRACK 2 TOTAL REVENUE REQUIREMENT - SUMMARY BY YEAR (2015-2026)
(THOUSANDS OF DOLLARS)

Line No.	Annual RRQ and Interest	Electric Distribution RRQ	Gas Transmission & Storage RRQ	Total Functional Area RRQ
1	2015	-	1,336	1,336
2	2016	-	3,463	3,463
3	2017	-	(1,228)	(1,228)
4	2018	484	1,411	1,896
5	2019	2,003	41,262	43,265
6	2020	4,472	50,438	54,910
7	2021	4,180	89,937	94,117
8	2022	1,996	13,943	15,939
9	2023	1,108		1,108
10	2024	1,099		1,099
11	2025	1,059		1,059
12	2026	1,019		1,019
13	Interest (2015-2026)	480	2,771	3,251
14	Total RRQ	17,899	203,334	221,233

Note: Caltrain Substation Upgrades Revenue Requirement (RRQ) amounts are reported through 2026;
all other RRQ amounts are reported through 2022

APPENDIX C

August 18, 2023 PG&E Response in Compliance With Administrative
Law Judges' August 11, 2023 Ruling with Attachment A and
Attachment 1, Table 1 *"Pacific Gas and Electric Company GRC-2023-
PhI_DR_CPUC_001-Q001-003 2023-2026 CAPITAL REVENUE
REQUIREMENT ESTIMATION"*



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

FILED

08/18/23

04:17 PM

A2106021

Application of Pacific Gas and Electric
Company (U 39 M) for Authority, Among
Other Things, to Increase Rates and Charges
for Electric and Gas Service Effective on
January 1, 2023

Application No. 21-06-021
(Filed June 30, 2021)

**PACIFIC GAS AND ELECTRIC COMPANY'S (U 39 M) RESPONSE IN
COMPLIANCE WITH ADMINISTRATIVE LAW
JUDGES' AUGUST 11, 2023 RULING**

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Attorneys for
PACIFIC GAS AND ELECTRIC COMPANY

Dated: August 18, 2023

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

Application of Pacific Gas and Electric Company (U 39 M) for Authority, Among Other Things, to Increase Rates and Charges for Electric and Gas Service Effective on January 1, 2023

Application No. 21-06-021
(Filed June 30, 2021)

**PACIFIC GAS AND ELECTRIC COMPANY'S (U 39 M) RESPONSE IN
COMPLIANCE WITH ADMINISTRATIVE LAW
JUDGES' AUGUST 11, 2023 RULING**

Pursuant to the Email Ruling (Ruling) issued August 11, 2023 by Administrative Law Judges DeAngelis and Larsen, PG&E respectfully submits this response providing additional data regarding various memorandum account costs associated with PG&E's requested revenue requirement in the 2023 General Rate Case (GRC). As directed, the data provides information responsive to the questions identified in the Ruling, which clarifies a data request that had been propounded by TURN. Attachment A contains PG&E responses.

Respectfully Submitted,

By: /s/ Walker A. Matthews
WALKER A. MATTHEWS

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Dated: August 18, 2023

Attorney for
PACIFIC GAS AND ELECTRIC COMPANY

ATTACHMENT A

PACIFIC GAS AND ELECTRIC COMPANY
2023 General Rate Case Phase I
Application 21-06-021
Data Response

PG&E Data Request No.:	CPUC_001-Q001-003		
PG&E File Name:	GRC-2023-PhI_DR_CPUC_001-Q001-003		
Request Date:	August 14, 2023	Requester DR No.:	CPUC
Date Sent:	August 18, 2023	Requesting Party:	California Public Utilities Commission
		Requester:	Regina DeAngelis/ John Larsen

QUESTION 001

a) The response to TURN DR 3-1(a) states that:

The requested 2023 through 2026 capital revenue requirement in the 2023 GRC includes 2020 recorded and 2021 and 2022 forecast capital costs for the WMPMA and FRMMA accounts.

Please provide:

- i) The 2020 recorded WMPMA and FRMMA capital costs, separately, that are included in the requested 2023 through 2026 capital revenue requirement.
- ii) The 2021 forecast WMPMA and FRMMA capital costs, separately, that are included in the requested 2023 through 2026 capital revenue requirement.
- iii) The 2022 forecast WMPMA and FRMMA capital costs, separately, that are included in the requested 2023 through 2026 capital revenue requirement.
- iv) Workpapers showing the amount of capital revenue requirement resulting from the inclusion of the costs referenced in subparts (i) –(iii) above in the requested 2023 through 2026 capital revenue requirement, including but not limited to the amount of revenue requirement for each year in the 2023-2026 GRC period.

Please indicate whether the workpapers provided are an exhibit in [the PG&E General Rate Case] and, if so, please provide the exhibit number, page numbers and line numbers that show the inclusion of these costs. If the workpapers are not an exhibit, please indicate.

ANSWER 001

i)-iii):

No.	Memorandum Accounts	Recorded plant Dec 31, 2020 (\$ in thousands)	Forecast GRC capex in 2021 without Sep 6 Escalation (\$ in thousands)	Forecast GRC capex in 2022 without Sep 6 Escalation (\$ in thousands)
1	FRMMA/WMPMA ¹	256,686	0	0
2	WMPMA	0	428,922	420,642

No.	Memorandum Accounts	Recorded plant Dec 31, 2020 (\$ in thousands)	Forecast GRC capex in 2021 with Sep 6 Escalation (\$ in thousands)	Forecast GRC capex in 2022 with Sep 6 Escalation (\$ in thousands)
1	FRMMA/WMPMA ²	256,686	0	0
2	WMPMA	0	442,172	461,825

- iv) The 2023 GRC Track 1 Results of Operations (RO) Model calculates revenue requirements at the Functional Revenue Requirement only (Electric Distribution, Electric Generation, Gas Distribution, Gas Transmission & Storage) and cannot calculate a revenue requirement at a program or account level.

See attachment “GRC-2023-Phi_DR_CPUC_001-Q001-003Atch1” Tab “Capital RRQ estimation” for PG&E’s estimate of the 2023-2026 annual capital revenue requirement amounts associated with the totals presented in questions 1 through 3. Tab Planning Order provides the planning order detail used to calculate the revenue requirements associated with the totals presented in the responses to questions 1 through 3.

The estimated capital revenue requirements for questions 1 through 3 of this request were developed using the mini-RO models which PG&E used in the separately funded proceedings. The mini-RO Models inputs and annual RO tabs are included also included in “GRC-2023-Phi-DR_CPUC_001-Q001-003Atch1” and will be provided in native Excel format to the Commission via Kiteworks File Transfer Protocol.

-
- ¹ Due to the timing of the authorization of FRMMA and WMPMA in 2019, and because the intent of both memorandum accounts is the same with respect to recording incremental costs, the recorded 2020 plant value at the end of 2020 did not account for FRMMA and WMPMA separately as it is done today.
- ² Due to the timing of the authorization of FRMMA and WMPMA in 2019, and because the intent of both memorandum accounts is the same with respect to recording incremental costs, the recorded 2020 plant value at the end of 2020 did not account for FRMMA and WMPMA separately as it is done today.

QUESTION 002

- b) Other than the WMPMA and FRMMA capital costs addressed in subpart (a) above, please identify any and all memorandum account capital costs, either recorded or forecast, that are included in PG&E's requested revenue requirement for the 2023-2026 GRC period and for which PG&E has not yet presented a showing in any case that the capital costs satisfy the just and reasonable standard. (For purposes of this question, assume that a showing that the costs are used and useful does not in and of itself constitute a showing that the costs satisfy the just and reasonable standard.) For each responsive memorandum account, please provide:
- i) The name of the memorandum account in question.
 - ii) The amount of capital costs, by year, that are included in PG&E's requested 2023 through 2026 revenue requirement and indicate whether the annual amounts are recorded or forecast amounts.
 - iii) Workpapers showing the amount of capital revenue requirement resulting from the inclusion of the costs referenced in subparts (i) – (ii) above in the requested 2023 through 2026 capital revenue requirement, including but not limited to the amount of revenue requirement for each year in the 2023-2026 GRC period. Please indicate whether the workpapers provided are an exhibit in this case, and, if so, please provide the exhibit number, page numbers and line numbers that show the inclusion of these costs. If the workpapers are not an exhibit, please explain why not.

ANSWER 002

i)-ii):

No.	Memorandum Accounts	Recorded plant Dec 31, 2020 (\$ in thousands)	Forecast GRC capex in 2021 without Sep 6 Escalation (\$ in thousands)	Forecast GRC capex in 2022 without Sep 6 Escalation (\$ in thousands)
1	CEMA ³	81,101	120,125	157,871

No.	Memorandum Accounts	Recorded plant Dec 31, 2020 (\$ in thousands)	Forecast GRC capex in 2021 with Sep 6 Escalation (\$ in thousands)	Forecast GRC capex in 2022 with Sep 6 Escalation (\$ in thousands)
1	CEMA ⁴	81,101	124,491	172,490

- iii) Please see response to question 1 part iv) above.

-
- ³ PG&E has not finalized its cost accounting for these amounts. PG&E may reclassify certain amounts to other memorandum accounts upon filing for cost recovery.
- ⁴ PG&E has not finalized its cost accounting for these amounts. PG&E may reclassify certain amounts to other memorandum accounts upon filing for cost recovery.

QUESTION 003

- c) Other than the WMPMA and FRMMA capital costs addressed in subpart (a) above, please identify any and all other memorandum account capital costs, either recorded or forecast, that are included in PG&E's requested revenue requirement for the 2023-2026 GRC period and for which PG&E has presented a showing in any case that the capital costs satisfy the just and reasonable standard but has not yet received a CPUC determination that the costs satisfy that standard. (For purposes of this question, assume that a showing that the costs are used and useful does not in and of itself constitute a showing that the costs satisfy the just and reasonable standard.) For each memorandum account, please provide:
- The name of the memorandum account in question.
 - The case in which PG&E presented the showing that the costs satisfy the just and reasonable standard. If this case, please provide the exhibit, page and line references where that showing was presented.
 - The amount of capital costs, by year, that are included in PG&E's requested 2023 through 2026 revenue requirement and indicate whether the annual amounts are recorded or forecast amounts.
 - Workpapers showing the amount of capital revenue requirement resulting from the inclusion of the costs referenced in subparts (i) – (ii) above in the requested 2023 through 2026 capital revenue requirement, including but not limited to the amount of revenue requirement for each year in the 2023-2026 GRC period. Please indicate whether the workpapers provided are an exhibit in this case, and, if so, please provide the exhibit number, page numbers and line numbers that show the inclusion of these costs. If the workpapers are not an exhibit, please explain why not.

ANSWER 003

i)-iii):

No.	Memorandum Accounts	Recorded plant as of 12/31/2020 currently under reasonableness review (\$ in thousands)	Forecast GRC capex in 2021 without Sep 6 Escalation (\$ in thousands)	Forecast GRC capex in 2022 without Sep 6 Escalation (\$ in thousands)	Other Reasonableness review schedule or application for recorded costs
1	MCOPPMA	26,618	19,060	12,591	2019-2021: Track 2 2022: WGSC
2	L407MA	8,907	-	-	2018-2021: Track 2
3	DRPTMA	3,306	2,882	3,083	2018-2021: Track 2 2022: WGSC
4	DBPMA	2,811	3,956	-	WGSC

No.	Memorandum Accounts	Recorded plant as of 12/31/2020 currently under reasonableness review (\$ in thousands)	Forecast GRC capex in 2021 with Sep 6 Escalation (\$ in thousands)	Forecast GRC capex in 2022 with Sep 6 Escalation (\$ in thousands)	Other Reasonableness review schedule or application for recorded costs
1	MCOPPMA	26,618	23,527	17,400	2019-2021: Track 2 2022: WGSC
2	L407MA	8,907	-	-	2018-2021: Track 2
3	DRPTMA	3,306	2,970	3,580	2018-2021: Track 2 2022: WGSC
4	DBPMA	2,811	4,883	-	WGSC

The following amounts were included as base in the GRC, related to the above memorandum accounts.

No.	Memorandum Accounts	Forecast GRC capex in 2023 without Sep 6 Escalation (\$ in thousands)	Forecast GRC capex in 2024 without Sep 6 Escalation (\$ in thousands)	Forecast GRC capex in 2025 without Sep 6 Escalation (\$ in thousands)	Forecast GRC capex in 2026 without Sep 6 Escalation (\$ in thousands)
1	MCOPPMA	41,372	40,937	42,083	43,387
2	L407MA	-	-	-	-
3	DRPTMA	2,237	1,852	1,902	-
4	DBPMA	-	-	-	-

No.	Memorandum Accounts	Forecast GRC capex in 2023 with Sep 6 Escalation (\$ in thousands)	Forecast GRC capex in 2024 with Sep 6 Escalation (\$ in thousands)	Forecast GRC capex in 2025 with Sep 6 Escalation (\$ in thousands)	Forecast GRC capex in 2026 with Sep 6 Escalation (\$ in thousands)
1	MCOPPMA	52,937	46,554	45,400	45,512
2	L407MA	-	-	-	-
3	DRPTMA	2,707	2,245	2,276	-
4	DBPMA	-	-	-	-

iv) Please see response to question 1 part iv) above.

ATTACHMENT 1

PACIFIC GAS AND ELECTRIC COMPANY
 GRC-2023-PhI_DR_CPUC_001-Q001-003
 2023-2026 CAPITAL REVENUE REQUIREMENT ESTIMATION
 (\$ in thousands)

Line No.	Memorandum Accounts	Functions	2023	2024	2025	2026	Total	Reference
1a	WMPMA and FRMMA	Electric Distribution	147,730	141,454	139,032	134,329	562,545	CPUC_001-Q001
1b	WMPMA and FRMMA	Common	34,708	33,391	32,558	31,068	131,724	CPUC_001-Q001
2a	CEMA	Electric Distribution	43,050	41,141	40,575	39,192	163,957	CPUC_001-Q002
2b	CEMA	Gas Distribution	11,308	10,812	10,630	10,295	43,044	CPUC_001-Q002
3a	MCOPPPMA	Gas Transmission & Storage	8,503	8,186	8,059	7,839	32,588	CPUC_001-Q003
3b	L407MA	Gas Transmission & Storage	1,039	997	984	970	3,989	CPUC_001-Q003
3c	DRPTMA	Common	2,658	2,482	2,366	1,563	9,069	CPUC_001-Q003
3d	DBPMA	Gas Transmission & Storage	962	936	911	887	3,696	CPUC_001-Q003
4	Total		249,958	239,398	235,115	226,141	950,612	