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APPENDIX A – APPENDIX C

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	\$7,203	\$1,562	27.7%	\$7,516	\$313	4.3%	\$7,942	\$427	5.7%	\$8,436	\$493	6.2%
2	Gas Distribution	2,401	2,541	\$140	5.8%	2,655	\$113	4.5%	2,801	\$146	5.5%	2,971	\$170	6.1%
3	Electric Generation	2,483	2,339	-\$144	-5.8%	2,316	-\$23	-1.0%	1,906	-\$410	-17.7%	1,252	-\$654	-34.3%
4	Gas Transmission and Storage	1,689	1,736	\$48	2.8%	1,985	\$249	14.3%	2,080	\$95	4.8%	2,193	\$113	5.4%
5	Total General Rate Case	\$12,214	\$13,820	\$1,605	13.1%	\$14,472	\$652	4.7%	\$14,729	\$258	1.8%	\$14,851	\$122	0.8%

(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	-\$910	-\$910	-\$974	-\$63	-\$1,158	-\$184	-\$1,336	-\$178
	Gas Distribution	-	(373)	(373)	(500)	(127)	(651)	(152)	(785)	(133)
	Electric Generation	-	(93)	(93)	(124)	(31)	(115)	9	(74)	41
	Gas Transmission and Storage	-	(216)	(216)	(267)	(51)	(323)	(56)	(379)	(56)
	Total General Rate Case	\$0	-\$1,593	-\$1,593	-\$1,865	-\$272	-\$2,247	-\$383	-\$2,574	-\$327

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)	7,445,565	2,574,946	2,352,637	1,747,411	14,120,559	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]	4,841	0	0	0	4,841	10
11	Required Retail Revenue	7,419,394	2,574,946	2,352,625	1,747,411	14,094,376	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)	7,202,786	2,541,361	2,339,151	1,736,416	13,819,714	13
<u>Increase in Proposed Revenue Over Revenue Adopted & Pending</u>							
14	Proposed Retail Revenue Requirement (Line 13)	7,202,786	2,541,361	2,339,151	1,736,416	13,819,714	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	1,561,755	139,896	(143,773)	47,752	1,605,630	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)

Line No.	Description	Total Electric Distribution		Total Gas Distribution		Total Electric Generation		Total Gas Transmission & Storage		Total GRC		Line No.
		Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed	Present	Proposed	
		Rates	Rates	Rates	Rates	Rates	Rates	Rates	Rates	Rates	Rates	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	
REVENUE:												
1	Retail Revenue Collected in Rates	5,641,031	7,202,786	2,401,465	2,541,361	2,482,924	2,339,151	1,688,664	1,736,416	12,214,084	13,819,714	1
2	Plus Other Operating Revenue	179,914	242,779	27,167	33,586	8,766	13,486	5,076	10,995	220,923	300,845	2
3	Total Operating Revenue	5,820,945	7,445,565	2,428,632	2,574,946	2,491,690	2,352,637	1,693,740	1,747,411	12,435,007	14,120,559	3
OPERATING EXPENSES:												
4	Energy Costs	0	0	0	0	0	0	0	0	0	0	4
5	Production / Procurement	0	0	2,468	2,468	625,015	625,015	0	0	627,483	627,483	5
6	Storage	0	0	0	0	0	0	42,597	42,597	42,597	42,597	6
7	Transmission	2,738	2,738	0	0	18,948	18,948	574,064	574,064	595,750	595,750	7
8	Distribution	2,459,122	2,459,122	550,498	550,498	0	0	0	0	3,009,619	3,009,619	8
9	Customer Accounts	207,580	207,580	145,818	145,818	0	0	0	0	353,398	353,398	9
10	Uncollectibles	17,462	22,336	6,806	7,217	7,475	7,058	4,747	4,897	36,490	41,507	10
11	Customer Services	0	0	0	0	0	0	0	0	0	0	11
12	Administrative and General	566,091	566,091	293,132	293,132	310,368	310,368	141,850	141,850	1,311,441	1,311,441	12
13	Franchise & SFGR Tax Requirement	44,420	56,817	23,068	24,457	19,014	17,953	16,087	16,597	102,589	115,825	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:	3,295,005	3,312,276	1,020,592	1,022,392	1,010,482	1,009,004	779,695	780,355	6,105,775	6,124,028	18
TAXES:												
19	Superfund	0	0	0	0	0	0	0	0	0	0	19
20	Property	320,616	320,616	117,941	117,941	69,568	69,568	107,373	107,373	615,498	615,498	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	(77,221)	64,868	12,674	25,449	56,783	44,622	(6,633)	(1,947)	(14,397)	132,993	24
25	Federal Income	(235,140)	102,403	45,685	76,033	76,036	47,145	54,565	65,697	(58,854)	291,278	25
26	Total Taxes	64,899	544,532	210,070	253,193	232,006	190,954	172,262	188,081	679,238	1,176,760	26
27	Depreciation	1,819,339	1,819,339	581,129	581,129	691,541	691,541	268,757	268,757	3,360,766	3,360,766	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	5,179,243	5,676,147	1,811,792	1,856,715	1,997,049	1,954,518	1,171,843	1,188,322	10,159,927	10,675,702	30
31	Net for Return	641,702	1,769,418	616,840	718,232	494,641	398,119	521,897	559,089	2,275,080	3,444,857	31
32	Rate Base	24,467,712	24,467,712	9,785,171	9,785,171	5,423,960	5,423,960	7,617,015	7,617,015	47,293,859	47,293,859	32
RATE OF RETURN:												
33	On Rate Base	2.62%	7.23%	6.30%	7.34%	9.12%	7.34%	6.85%	7.34%	4.81%	7.28%	33
34	On Equity	See Note 1		8.26%	10.25%	13.67%	10.25%	9.31%	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	7,445,565	2,428,632	2,574,946	2,491,690	2,352,637	1,693,740	1,747,411	12,435,007	14,120,559	1
2	O&M Expenses	3,295,005	3,312,276	1,020,592	1,022,392	1,010,482	1,009,004	779,695	780,355	6,105,775	6,124,028	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	377,261	377,261	151,710	151,710	99,187	99,187	124,330	124,330	752,489	752,489	5
6	Subtotal	2,148,679	3,756,028	1,256,329	1,400,844	1,382,021	1,244,446	789,714	842,725	5,576,743	7,244,042	6
DEDUCTIONS FROM TAXABLE INCOME:												
7	Interest Charge Adjustment	502,667	502,667	193,746	193,746	107,394	107,394	150,817	150,817	954,625	954,625	7
8	Fiscal/Calendar Property Tax Adjustment	20,274	20,274	6,823	6,823	528	528	7,337	7,337	34,962	34,962	8
9	Operating Expense Adjustments	(42,260)	(42,260)	(22,327)	(22,327)	(29,323)	(29,323)	2,919	2,919	(90,991)	(90,991)	9
10	Repair Deduction	841,085	841,085	327,685	327,685	98,025	98,025	122,258	122,258	1,389,053	1,389,053	10
11	Removal Cost Adjustment	(12,731)	(12,731)	(18,360)	(18,360)	12,553	12,553	19,173	19,173	635	635	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	1,422,112	1,422,112	486,848	486,848	198,577	198,577	302,155	302,155	2,409,693	2,409,693	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	1,456,072	1,456,072	556,675	556,675	429,279	429,279	527,555	527,555	2,969,581	2,969,581	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	78,158	78,158	41,294	41,294	43,135	43,135	19,681	19,681	182,268	182,268	20
21	Subtotal Deductions	2,958,082	2,958,082	1,083,995	1,083,995	668,940	668,940	853,590	853,590	5,564,607	5,564,607	21
22	Taxable Income for CCFT	(809,403)	797,945	172,334	316,849	713,080	575,505	(63,876)	(10,865)	12,136	1,679,435	22
23	CCFT	(71,551)	70,538	15,234	28,009	63,036	50,875	(5,647)	(960)	1,073	148,462	23
24	State Tax Credits	(1,328)	(1,328)	(701)	(701)	(951)	(951)	(334)	(334)	(3,314)	(3,314)	24
25	Current CCFT	(72,879)	69,211	14,533	27,308	62,085	49,923	(5,981)	(1,295)	(2,242)	145,148	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	(77,221)	64,868	12,674	25,449	56,783	44,622	(6,633)	(1,947)	(14,397)	132,993	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	1,266,003	1,266,003	496,949	496,949	389,714	389,714	436,709	436,709	2,589,375	2,589,375	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	2,744,191	2,744,191	988,050	988,050	627,373	627,373	749,352	749,352	5,108,965	5,108,965	41
42	Taxable Income for FIT	(595,511)	1,011,837	268,279	412,794	754,648	617,073	40,362	93,373	467,778	2,135,077	42
43	Federal Income Tax	(125,057)	212,486	56,339	86,687	158,476	129,585	8,476	19,608	98,233	448,366	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	(66,629)	(66,629)	(4,093)	(4,093)	(37,901)	(37,901)	46,417	46,417	(62,206)	(62,206)	49
50	Total Federal Income Tax	(235,140)	102,403	45,685	76,033	76,036	47,145	54,565	65,697	(58,854)	291,278	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	2,468	625,015	0	627,483	2
3	Storage	0	0	0	42,597	42,597	3
4	Transmission	2,738	0	18,948	574,064	595,750	4
5	Distribution	2,459,122	550,498	0	0	3,009,619	5
6	Customer Accounts	207,580	145,818	0	0	353,398	6
7	Customer Services	0	0	0	0	0	7
8	Administrative and General	535,427	276,931	293,444	134,128	1,239,930	8
9	Other	(2,407)	(1,197)	(1,828)	350	(5,083)	9
10	Total Labor Escalated	3,202,459	974,517	935,579	751,139	5,863,694	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	249	86,743	0	86,992	24
25	Storage	0	0	0	6,541	6,541	25
26	Transmission	413	0	2,861	96,136	99,410	26
27	Distribution	487,235	73,208	0	0	560,443	27
28	Customer Accounts	20,233	14,188	0	0	34,421	28
29	Customer Services	0	0	0	0	0	29
30	Administrative and General	34,146	18,040	18,845	8,598	79,629	30
31	Other	0	0	0	0	0	31
32	Total Labor Escalation	542,027	105,685	108,448	111,275	867,436	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	7,445,565	2,428,632	2,574,946	2,491,690	2,352,637	1,693,740	1,747,411	5
6	Rate Case Revenues from Customers	5,801,385	7,420,545	2,261,285	2,397,517	2,483,317	2,344,731	1,577,031	1,627,004	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	22,336	6,806	7,217	7,475	7,058	4,747	4,897	8
Franchise Fees & SF Gross Receipts Tax										
9	Rate Case Revenues from Customers	5,801,385	7,420,545	2,261,285	2,397,517	2,483,317	2,344,731	1,577,031	1,627,004	9
10	Uncollectible Accounts Expense	17,462	22,336	6,806	7,217	7,475	7,058	4,747	4,897	10
11	Net Rate Case Revenue from Customers	5,783,923	7,398,210	2,254,479	2,390,301	2,475,842	2,337,674	1,572,284	1,622,106	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	56,817	23,068	24,457	19,014	17,953	16,087	16,597	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 (A)	Gas Distribution (B)	Electric Generation (C)	Gas Transmission & Storage (D)	Total GRC (E)	Line No.
<u>Property (Ad Valorem) Tax:</u>							
1	Fiscal Year Tax	340,890	124,764	70,096	114,711	650,460	1
2	Calendar Year Tax	320,616	117,941	69,568	107,373	615,498	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	377,261	151,710	99,187	124,330	752,489	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	54	27	28	13	122	2
3	Other Receivables	258,998	128,353	134,831	64,106	586,287	3
4	Prepayments	60,923	32,188	33,623	15,341	142,074	4
5	Deferred Debits, Company-Wide	(10,767)	(5,324)	(5,593)	(2,663)	(24,348)	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	499,107	89,239	90,881	56,774	736,001	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		144,032	51,909	137,209	55,456	388,607	11
12	Working Cash Capital Supplied by Investors	643,139	141,149	228,091	112,230	1,124,608	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	1,819,339	4,984	0.00	0	237,710	6
7	Decommissioning	0	0	1.26	0	0	7
8	Federal Income Tax, Current @ Proposed	212,486	582	292.00	169,989	(142,226)	8
9	State Corp. Franchise Tax @ Proposed	69,211	190	365.00	69,211	(60,168)	9
10	Income Taxes, Deferred	(109,921)	(301)	0.00	0	(14,362)	10
11	Ad Valorem Tax	320,616	878	40.73	35,782	6,109	11
12	SF Gross Receipts & Payroll Expense Tax	6,132	17	82.63	1,388	(587)	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	35,807	98	44.13	4,330	349	16
17	Pensions	122,954	337	68.95	23,227	(7,162)	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	91,214	250	8.87	2,217	9,700	20
21	Post-Retirement Medical	894	2	180.00	441	(324)	21
22	Franchise Requirements	53,644	147	253.24	37,220	(30,211)	22
23	Payroll (net of STIP)	794,191	2,176	11.14	24,233	79,534	23
24	Goods and Services	1,932,211	5,294	36.67	194,121	58,337	24
25	Materials from Storeroom	126,055	345	0.00	0	16,470	25
26	FICA Tax (STIP)	1,363	4	258.00	964	(786)	26
27	Short-Term Incentive Plan (STIP)	21,622	59	257.41	15,249	(12,424)	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	5,641,326	15,456	38.37	593,049	144,032	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			38.37			32
33	Excess No. of Days Lag in the Collection of Revenues over the Payment of Expenses			9.32			33
34	Average Daily Operating Expenses		15,456				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>144,032</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	581,129	1,592	0.00	0	75,929	6
7	Decommissioning	0	0	1.26	0	0	7
8	Federal Income Tax, Current @ Proposed	86,687	237	292.00	69,349	(58,023)	8
9	State Corp. Franchise Tax @ Proposed	27,308	75	365.00	27,308	(23,740)	9
10	Income Taxes, Deferred	(10,737)	(29)	0.00	0	(1,403)	10
11	Ad Valorem Tax	117,941	323	40.73	13,162	2,247	11
12	SF Gross Receipts & Payroll Expense Tax	2,446	7	82.63	554	(234)	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	18,918	52	44.13	2,287	184	16
17	Pensions	64,961	178	68.95	12,271	(3,784)	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	48,192	132	8.87	1,172	5,125	20
21	Post-Retirement Medical	472	1	180.00	233	(171)	21
22	Franchise Requirements	23,432	64	253.24	16,258	(13,196)	22
23	Payroll (net of STIP)	480,145	1,315	11.14	14,651	48,084	23
24	Goods and Services	309,679	848	36.67	31,112	9,350	24
25	Materials from Storeroom	20,203	55	0.00	0	2,640	25
26	FICA Tax (STIP)	720	2	258.00	509	(415)	26
27	Short-Term Incentive Plan (STIP)	11,424	31	257.41	8,057	(6,564)	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	2,489,721	6,821	40.08	273,392	51,909	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			40.08			32
33	Excess No. of Days Lag in the Collection of Revenues over the Payment of Expenses			7.61			33
34	Average Daily Operating Expenses		6,821				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					51,909	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	691,541	1,895	0.00	0	90,355	6
7	Decommissioning	63,019	173	1.26	218	8,016	7
8	Federal Income Tax, Current @ Proposed	129,585	355	292.00	103,668	(86,737)	8
9	State Corp. Franchise Tax @ Proposed	49,923	137	365.00	49,923	(43,401)	9
10	Income Taxes, Deferred	(82,632)	(226)	0.00	0	(10,796)	10
11	Ad Valorem Tax	69,568	191	40.73	7,764	1,326	11
12	SF Gross Receipts & Payroll Expense Tax	2,789	8	82.63	631	(267)	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	19,762	54	44.13	2,389	193	16
17	Pensions	67,858	186	68.95	12,819	(3,953)	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	50,341	138	8.87	1,224	5,354	20
21	Post-Retirement Medical	494	1	180.00	243	(179)	21
22	Franchise Requirements	16,950	46	253.24	11,761	(9,546)	22
23	Payroll (net of STIP)	411,042	1,126	11.14	12,542	41,163	23
24	Goods and Services	343,028	940	36.67	34,463	10,357	24
25	Materials from Storeroom	22,379	61	0.00	0	2,924	25
26	FICA Tax (STIP)	753	2	258.00	532	(434)	26
27	Short-Term Incentive Plan (STIP)	11,933	33	257.41	8,416	(6,857)	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	6,853,216	18,776	40.38	758,215	137,209	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			40.38			32
33	Excess No. of Days Lag in the Collection of Revenues over the Payment of Expenses			7.31			33
34	Average Daily Operating Expenses		18,776				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					137,209	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	268,757	736	0.00	0	35,115	6
7	Decommissioning	(48,871)	(134)	1.26	(169)	(6,217)	7
8	Federal Income Tax, Current @ Proposed	19,608	54	292.00	15,687	(13,125)	8
9	State Corp. Franchise Tax @ Proposed	(1,295)	(4)	365.00	(1,295)	1,126	9
10	Income Taxes, Deferred	46,449	127	0.00	0	6,069	10
11	Ad Valorem Tax	107,373	294	40.73	11,983	2,046	11
12	SF Gross Receipts & Payroll Expense Tax	1,424	4	82.63	322	(136)	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	9,017	25	44.13	1,090	88	16
17	Pensions	30,961	85	68.95	5,849	(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	22,969	63	8.87	558	2,443	20
21	Post-Retirement Medical	225	1	180.00	111	(82)	21
22	Franchise Requirements	15,902	44	253.24	11,033	(8,955)	22
23	Payroll (net of STIP)	241,170	661	11.14	7,359	24,152	23
24	Goods and Services	409,386	1,122	36.67	41,129	12,360	24
25	Materials from Storeroom	26,708	73	0.00	0	3,490	25
26	FICA Tax (STIP)	343	1	258.00	243	(198)	26
27	Short-Term Incentive Plan (STIP)	5,445	15	257.41	3,840	(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	1,179,186	3,231	30.52	98,613	55,456	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			30.52			32
33	Excess No. of Days Lag in the Collection of Revenues over the Payment of Expenses			17.17			33
34	Average Daily Operating Expenses		3,231				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					55,456	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)	42,904,405	16,819,547	18,071,677	10,813,718	88,609,347	1
2	Net Additions	1,476,082	466,215	104,076	341,294	2,387,667	2
3	Total Weighted Average Plant	44,380,487	17,285,762	18,175,753	11,155,013	90,997,014	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	643,139	141,149	228,091	112,230	1,124,608	6
7	Total Working Capital	987,014	211,425	312,084	169,954	1,680,476	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	1,915,891	389,281	448,836	664,873	3,418,881	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	1,936,995	400,398	519,995	669,677	3,527,065	18
19	DEPRECIATION RESERVE	19,193,103	7,390,077	12,557,255	3,030,613	42,171,048	19
20	TOTAL Ratebase	24,467,712	9,785,171	5,423,960	7,617,015	47,293,859	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	13,819,714	652,219	14,471,933	257,511	14,729,444	121,859	14,851,302	1
2	Plus Other Operating Revenue	300,845	-	300,845	-	300,845	-	300,845	2
3	Total Operating Revenue	14,120,559	652,219	14,772,778	257,511	15,030,289	121,859	15,152,148	3
OPERATING EXPENSES:									
4	Energy Costs	-	-	-	-	-	-	-	4
5	Production/Gathering	627,483	6,903	634,386	(152,326)	482,060	(166,752)	315,308	5
6	Storage	42,597	4,390	46,987	209	47,196	14,271	61,467	6
7	Transmission	595,750	(2,310)	593,440	7,196	600,636	6,323	606,958	7
8	Distribution	3,009,619	(42,464)	2,967,155	(14,035)	2,953,120	17,766	2,970,887	8
9	Customer Accounts	353,398	9,778	363,176	(35,439)	327,736	8,897	336,633	9
10	Uncollectibles	41,507	1,885	43,392	725	44,117	310	44,427	10
11	Customer Services	-	-	-	-	-	-	-	11
12	Administrative and General	1,311,441	26,612	1,338,053	18,992	1,357,044	16,304	1,373,348	12
13	Franchise & SFGR Tax Requirement	115,825	5,653	121,478	2,415	123,893	1,458	125,351	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:	6,124,028	10,446	6,134,474	(184,201)	5,950,273	(118,986)	5,831,287	18
TAXES:									
19	Superfund	-	-	-	-	-	-	-	19
20	Property	615,498	73,307	688,805	68,577	757,381	71,534	828,915	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	132,993	15,942	148,935	4,303	153,238	23,988	177,226	24
25	Federal Income	291,278	27,635	318,913	19,309	338,223	78,985	417,207	25
26	Total Taxes	1,176,760	121,151	1,297,911	96,597	1,394,508	158,740	1,553,248	26
27	Depreciation	3,360,766	258,459	3,619,225	181,216	3,800,441	(76,295)	3,724,146	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	10,675,702	442,168	11,117,870	95,912	11,213,782	(33,841)	11,179,941	30
31	Net for Return	3,444,857	210,051	3,654,908	161,599	3,816,507	155,699	3,972,206	31
32	Rate Base	47,293,859	2,965,004	50,258,863	2,214,782	52,473,645	2,132,404	54,606,050	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 No.	Description	Test Year	Attrition Year 2024		Attrition Year 2025		Attrition Year 2026		Line No.
		2023	Increase	Total	Increase	Total	Increase	Total	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	
1	Revenues	14,120,559	652,219	14,772,778	257,511	15,030,289	121,859	15,152,148	1
2	O&M Expenses	6,124,028	10,446	6,134,474	(184,201)	5,950,273	(118,986)	5,831,287	2
3	Other Decommissioning Expense	-	-	-	-	-	-	-	3
4	Superfund Tax	-	-	-	-	-	-	-	4
5	Taxes Other Than Income	752,489	77,574	830,063	72,984	903,047	55,767	958,814	5
6	Subtotal	7,244,042	564,199	7,808,241	368,728	8,176,969	185,077	8,362,046	6
DEDUCTIONS FROM TAXABLE INCOME:									
7	Interest Charge Adjustment	954,625	63,913	1,018,537	44,517	1,063,055	42,785	1,105,840	7
8	Fiscal/Calendar Property Tax Adjustment	34,962	-	34,962	-	34,962	-	34,962	8
9	Operating Expense Adjustments	(90,991)	(221)	(91,212)	13,602	(77,609)	19,729	(57,881)	9
10	Repair Deduction	1,389,053	17,424	1,406,477	68,789	1,475,266	(15,641)	1,459,625	10
11	Removal Cost Adjustment	635	-	635	2,016	2,651	2,016	4,667	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	2,409,693	81,115	2,490,808	127,804	2,618,612	47,769	2,666,381	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	2,969,581	302,739	3,272,320	198,403	3,470,723	(141,672)	3,329,052	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	182,268	-	182,268	(13,267)	169,001	(2,444)	166,558	20
21	Subtotal Deductions	5,564,607	383,855	5,948,462	312,420	6,260,882	(96,865)	6,164,017	21
22	Taxable Income for CCFT	1,679,435	180,344	1,859,779	56,308	1,916,087	281,942	2,198,029	22
23	CCFT	148,462	15,942	164,404	4,978	169,382	24,924	194,306	23
24	State Tax Credits	(3,314)	-	(3,314)	348	(2,966)	348	(2,618)	24
25	Current CCFT	145,148	15,942	161,090	5,326	166,416	25,272	191,688	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	132,993	15,942	148,935	4,303	153,238	23,988	177,226	31
FEDERAL TAXES:									
32	CCFT - Prior Year Adjustment	109,081	36,067	145,148	15,942	161,090	5,326	166,416	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	2,589,375	197,484	2,786,859	167,951	2,954,810	(63,702)	2,891,108	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	5,108,965	314,666	5,423,631	310,806	5,734,437	(11,498)	5,722,938	41
42	Taxable Income for FIT	2,135,077	249,533	2,384,610	57,922	2,442,532	196,575	2,639,108	42
43	Federal Income Tax	448,366	52,402	500,768	12,164	512,932	41,281	554,213	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	(62,206)	(22,213)	(84,418)	9,277	(75,142)	24,363	(50,779)	49
50	Total Federal Income Tax	291,278	27,635	318,913	19,309	338,223	78,985	417,207	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.		2023		2024			2025			2026			Line No.
		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	88,587,015	88,609,347	93,608,930	93,725,750	5,116,403	98,581,494	98,709,847	4,984,097	103,920,685	104,012,042	5,302,195	1
2	Net Additions	5,066,858	2,387,667	5,055,560	2,391,343	3,676	5,440,278	2,563,836	172,492	5,072,369	2,402,898	(160,938)	2
3	Total	93,653,874	90,997,014	98,664,491	96,117,093	5,120,079	104,021,772	101,273,683	5,156,590	108,993,054	106,414,940	5,141,257	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	1,124,608	1,124,608	1,098,738	1,098,738	(25,870)	1,073,139	1,073,139	(25,599)	1,119,738	1,119,738	46,599	6
7	Total	1,680,476	1,680,476	1,634,268	1,634,268	(46,208)	1,588,061	1,588,061	(46,207)	1,624,644	1,624,644	36,583	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	3,123,096	3,418,881	3,345,502	3,234,299	(184,582)	3,778,989	3,562,245	327,947	4,286,207	4,032,598	470,353	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	3,227,966	3,527,065	3,450,372	3,339,169	(187,896)	3,883,200	3,666,457	327,288	4,391,035	4,137,426	470,969	18
DEPRECIATION RESERVE													
19	Beginning of Year	41,026,134	41,026,134	43,257,598	43,280,176	2,254,043	45,619,606	45,637,794	2,357,618	48,402,346	48,446,034	2,808,239	19
20	Depreciation Expense	3,374,914	1,687,457	3,685,485	1,842,742	155,285	3,869,001	1,934,501	91,758	3,795,406	1,897,703	(36,797)	20
21	Net Salvage/Retirements	(1,143,450)	(542,543)	(1,323,477)	(661,738)	(119,196)	(1,086,261)	(543,131)	118,608	(1,480,870)	(740,435)	(197,304)	21
22	Total	43,257,598	42,171,048	45,619,606	44,461,180	2,290,133	48,402,346	47,029,164	2,567,984	50,716,882	49,603,302	2,574,137	22
23	RATE BASE	49,156,637	47,293,859	51,536,632	50,258,863	2,965,004	53,631,141	52,473,645	2,214,782	55,816,975	54,606,050	2,132,404	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	7,202,786	312,980	7,515,766	426,577	7,942,344	493,380	8,435,724	1
2	Plus Other Operating Revenue	242,779	-	242,779	-	242,779	-	242,779	2
3	Total Operating Revenue	7,445,565	312,980	7,758,545	426,577	8,185,122	493,380	8,678,502	3
OPERATING EXPENSES:									
4	Energy Costs	-	-	-	-	-	-	-	4
5	Production/Gathering	-	-	-	-	-	-	-	5
6	Storage	-	-	-	-	-	-	-	6
7	Transmission	2,738	(26)	2,712	(4)	2,708	19	2,727	7
8	Distribution	2,459,122	(49,089)	2,410,033	(27,217)	2,382,816	3,168	2,385,985	8
9	Customer Accounts	207,580	5,679	213,258	(19,161)	194,097	5,240	199,336	9
10	Uncollectibles	22,336	939	23,275	1,280	24,554	1,480	26,035	10
11	Customer Services	-	-	-	-	-	-	-	11
12	Administrative and General	566,091	12,237	578,329	56,313	634,641	66,057	700,698	12
13	Franchise & SFGR Tax Requirement	56,817	2,388	59,206	3,255	62,461	3,765	66,226	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:	3,312,276	(27,871)	3,284,405	14,466	3,298,871	79,730	3,378,600	18
TAXES:									
19	Superfund	-	-	-	-	-	-	-	19
20	Property	320,616	43,120	363,736	42,939	406,675	44,132	450,807	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	64,868	8,851	73,720	16,632	90,352	18,462	108,814	24
25	Federal Income	102,403	13,738	116,141	36,840	152,981	39,117	192,097	25
26	Total Taxes	544,532	67,470	612,002	98,230	710,232	103,589	813,820	26
27	Depreciation	1,819,339	134,816	1,954,155	167,623	2,121,778	168,196	2,289,974	27
28	Decommissioning	-	-	-	-	-	-	-	28
29	Other Decommissioning	-	-	-	-	-	-	-	29
30	Total Operating Expenses	5,676,147	174,414	5,850,562	280,319	6,130,881	351,514	6,482,395	30
31	Net for Return	1,769,418	138,565	1,907,983	146,258	2,054,242	141,866	2,196,108	31
32	Rate Base	24,467,712	1,991,083	26,458,795	2,005,783	28,464,578	1,943,941	30,408,519	32
RATE OF RETURN:									
33	On Rate Base	7.23%		7.21%		7.22%		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		
			Increase	Total	Increase	Total	Increase	Total	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	
1	Revenues	7,445,565	312,980	7,758,545	426,577	8,185,122	493,380	8,678,502	1
2	O&M Expenses	3,312,276	(27,871)	3,284,405	14,466	3,298,871	79,730	3,378,600	2
3	Other Decommissioning Expense	-	-	-	-	-	-	-	3
4	Superfund Tax	-	-	-	-	-	-	-	4
5	Taxes Other Than Income	377,261	44,881	422,141	44,758	466,899	46,010	512,910	5
6	Subtotal	3,756,028	295,971	4,051,998	367,354	4,419,352	367,640	4,786,993	6
DEDUCTIONS FROM TAXABLE INCOME:									
7	Interest Charge Adjustment	502,667	44,629	547,296	40,379	587,675	39,054	626,729	7
8	Fiscal/Calendar Property Tax Adjustment	20,274	-	20,274	-	20,274	-	20,274	8
9	Operating Expense Adjustments	(42,260)	-	(42,260)	(3,855)	(46,115)	(3,855)	(49,970)	9
10	Repair Deduction	841,085	52,306	893,391	26,663	920,054	4,126	924,180	10
11	Removal Cost Adjustment	(12,731)	-	(12,731)	(131)	(12,862)	(133)	(12,994)	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	1,422,112	96,935	1,519,047	63,056	1,582,103	39,192	1,621,295	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	1,456,072	98,909	1,554,981	107,903	1,662,884	104,658	1,767,542	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	78,158	-	78,158	403	78,561	5,891	84,453	20
21	Subtotal Deductions	2,958,082	195,844	3,153,926	171,344	3,325,270	149,724	3,474,994	21
22	Taxable Income for CCFT	797,945	100,127	898,072	196,010	1,094,082	217,917	1,311,999	22
23	CCFT	70,538	8,851	79,390	17,327	96,717	19,264	115,981	23
24	State Tax Credits	(1,328)	-	(1,328)	-	(1,328)	-	(1,328)	24
25	Current CCFT	69,211	8,851	78,062	17,327	95,389	19,264	114,653	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	64,868	8,851	73,720	16,632	90,352	18,462	108,814	31
FEDERAL TAXES:									
32	CCFT - Prior Year Adjustment	56,256	12,955	69,211	8,851	78,062	17,327	95,389	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	1,266,003	85,995	1,351,998	94,222	1,446,220	91,866	1,538,086	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	2,744,191	195,884	2,940,075	166,108	3,106,184	148,365	3,254,548	41
42	Taxable Income for FIT	1,011,837	100,086	1,111,923	201,245	1,313,169	219,275	1,532,444	42
43	Federal Income Tax	212,486	21,018	233,504	42,262	275,765	46,048	321,813	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	(66,629)	(6,038)	(72,667)	(4,138)	(76,805)	(5,609)	(82,414)	49
50	Total Federal Income Tax	102,403	13,738	116,141	36,840	152,981	39,117	192,097	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	42,904,405	42,904,405	45,899,923	45,922,460	3,018,055	49,314,376	49,348,036	3,425,577	53,050,819	53,082,737	3,734,701	1
2	Net Additions	2,995,519	1,476,082	3,118,064	1,533,249	57,166	3,366,836	1,655,550	122,301	3,246,799	1,596,548	(59,002)	2
3	Total	45,899,923	44,380,487	49,017,987	47,455,708	3,075,221	52,681,211	51,003,586	3,547,878	56,297,618	54,679,285	3,675,699	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	643,139	643,139	624,366	624,366	(18,773)	644,027	644,027	19,662	666,819	666,819	22,791	6
7	Total	987,014	987,014	968,240	968,240	(18,773)	987,902	987,902	19,662	1,010,693	1,010,693	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	1,752,142	1,915,891	1,818,086	1,785,114	(130,777)	1,977,417	1,897,751	112,637	2,146,838	2,062,128	164,376	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	1,772,642	1,936,995	1,838,586	1,805,614	(131,381)	1,998,032	1,918,367	112,753	2,167,570	2,082,859	164,492	18
DEPRECIATION RESERVE													
19	Beginning of Year	18,608,279	18,608,279	19,777,716	19,779,316	1,171,037	20,986,744	21,048,304	1,268,988	22,555,898	22,651,605	1,603,301	19
20	Depreciation Expense	1,819,339	909,669	1,954,155	977,077	67,408	2,121,778	1,060,889	83,812	2,289,974	1,144,987	84,098	20
21	Net Salvage/Retirements	(649,902)	(324,846)	(745,127)	(372,564)	(47,718)	(552,624)	(276,312)	96,251	(747,211)	(373,606)	(97,293)	21
22	Total	19,777,716	19,193,103	20,986,744	20,383,830	1,190,727	22,555,898	21,832,881	1,449,051	24,098,661	23,422,986	1,590,106	22
23	RATE BASE	25,560,869	24,467,712	27,385,188	26,458,795	1,991,083	29,339,521	28,464,578	2,005,783	31,266,467	30,408,519	1,943,941	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	2,541,361	113,408	2,654,769	145,925	2,800,694	170,112	2,970,805	1
2	Plus Other Operating Revenue	33,586	-	33,586	-	33,586	-	33,586	2
3	Total Operating Revenue	2,574,946	113,408	2,688,354	145,925	2,834,279	170,112	3,004,391	3
OPERATING EXPENSES:									
4	Energy Costs	-	-	-	-	-	-	-	4
5	Production/Gathering	2,468	78	2,546	85	2,631	89	2,720	5
6	Storage	-	-	-	-	-	-	-	6
7	Transmission	-	-	-	-	-	-	-	7
8	Distribution	550,498	6,624	557,122	13,182	570,304	14,598	584,902	8
9	Customer Accounts	145,818	4,099	149,917	(16,278)	133,639	3,657	137,296	9
10	Uncollectibles	7,217	318	7,534	409	7,943	477	8,420	10
11	Customer Services	-	-	-	-	-	-	-	11
12	Administrative and General	293,132	5,381	298,512	29,357	327,870	34,459	362,328	12
13	Franchise & SFGR Tax Requirement	24,457	1,077	25,534	1,386	26,921	1,616	28,536	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:	1,022,392	17,577	1,039,969	28,141	1,068,110	54,895	1,123,006	18
TAXES:									
19	Superfund	-	-	-	-	-	-	-	19
20	Property	117,941	13,683	131,624	12,866	144,490	13,332	157,823	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	25,449	3,708	29,157	4,670	33,827	4,328	38,155	24
25	Federal Income	76,033	3,094	79,128	10,494	89,622	10,100	99,722	25
26	Total Taxes	253,193	21,546	274,740	29,126	303,866	28,892	332,758	26
27	Depreciation	581,129	34,758	615,888	49,720	665,608	48,856	714,464	27
28	Decommissioning	-	-	-	-	-	-	-	28
29	Other Decommissioning	-	-	-	-	-	-	-	29
30	Total Operating Expenses	1,856,715	73,882	1,930,597	106,987	2,037,584	132,643	2,170,227	30
31	Net for Return	718,232	39,526	757,758	38,938	796,695	37,468	834,164	31
32	Rate Base	9,785,171	538,507	10,323,678	530,486	10,854,164	510,467	11,364,632	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 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)	
1	Revenues	2,574,946	113,408	2,688,354	145,925	2,834,279	170,112	3,004,391	1
2	O&M Expenses	1,022,392	17,577	1,039,969	28,141	1,068,110	54,895	1,123,006	2
3	Other Decommissioning Expense	-	-	-	-	-	-	-	3
4	Superfund Tax	-	-	-	-	-	-	-	4
5	Taxes Other Than Income	151,710	14,744	166,455	13,962	180,417	14,464	194,881	5
6	Subtotal	1,400,844	81,087	1,481,930	103,822	1,585,752	100,752	1,686,504	6
DEDUCTIONS FROM TAXABLE INCOME:									
7	Interest Charge Adjustment	193,746	10,662	204,409	10,504	214,912	10,107	225,020	7
8	Fiscal/Calendar Property Tax Adjustment	6,823	-	6,823	-	6,823	-	6,823	8
9	Operating Expense Adjustments	(22,327)	-	(22,327)	(2,020)	(24,348)	(2,020)	(26,368)	9
10	Repair Deduction	327,685	(467)	327,218	(313)	326,905	(652)	326,253	10
11	Removal Cost Adjustment	(18,360)	-	(18,360)	(189)	(18,550)	(191)	(18,741)	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	486,848	10,195	497,043	7,981	505,025	7,243	512,268	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	556,675	28,950	585,625	39,712	625,337	37,869	663,206	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	41,294	-	41,294	213	41,507	3,113	44,620	20
21	Subtotal Deductions	1,083,995	39,145	1,123,140	47,905	1,171,045	48,224	1,219,269	21
22	Taxable Income for CCFT	316,849	41,942	358,790	55,917	414,707	52,528	467,235	22
23	CCFT	28,009	3,708	31,717	4,943	36,660	4,643	41,304	23
24	State Tax Credits	(701)	-	(701)	-	(701)	-	(701)	24
25	Current CCFT	27,308	3,708	31,016	4,943	35,959	4,643	40,602	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	25,449	3,708	29,157	4,670	33,827	4,328	38,155	31
FEDERAL TAXES:									
32	CCFT - Prior Year Adjustment	5,950	21,358	27,308	3,708	31,016	4,943	35,959	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	496,949	25,844	522,793	36,797	559,590	35,318	594,908	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	988,050	57,397	1,045,447	48,486	1,093,933	47,505	1,141,438	41
42	Taxable Income for FIT	412,794	23,690	436,483	55,336	491,819	53,247	545,066	42
43	Federal Income Tax	86,687	4,975	91,662	11,621	103,282	11,182	114,464	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	(4,093)	(1,728)	(5,821)	(969)	(6,790)	(920)	(7,710)	49
50	Total Federal Income Tax	76,033	3,094	79,128	10,494	89,622	10,100	99,722	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	16,819,547	16,819,547	17,764,202	17,768,465	948,917	18,844,619	18,848,813	1,080,348	20,045,160	20,048,343	1,199,530	1
2	Net Additions	944,655	466,215	923,824	455,934	(10,281)	1,005,264	496,127	40,193	925,678	456,849	(39,278)	2
3	Total	17,764,202	17,285,762	18,688,026	18,224,398	938,637	19,849,883	19,344,939	1,120,541	20,970,839	20,505,192	1,160,252	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	141,149	141,149	140,710	140,710	(438)	150,910	150,910	10,200	162,742	162,742	11,831	6
7	Total	211,425	211,425	210,987	210,987	(438)	221,187	221,187	10,200	233,018	233,018	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	346,551	389,281	406,361	376,456	(12,825)	500,129	453,245	76,789	598,727	549,428	96,183	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	357,407	400,398	417,216	387,312	(13,087)	511,046	464,162	76,850	609,704	560,406	96,244	18
DEPRECIATION RESERVE													
19	Beginning of Year	7,184,728	7,184,728	7,590,608	7,594,581	409,853	8,004,085	8,038,234	443,652	8,577,127	8,629,106	590,872	19
20	Depreciation Expense	581,129	290,565	615,888	307,944	17,379	665,608	332,804	24,860	714,464	357,232	24,428	20
21	Net Salvage/Retirements	(175,249)	(85,216)	(202,411)	(101,205)	(15,989)	(92,566)	(46,283)	54,922	(192,361)	(96,180)	(49,897)	21
22	Total	7,590,608	7,390,077	8,004,085	7,801,320	411,243	8,577,127	8,324,755	523,435	9,099,231	8,890,157	565,402	22
23	RATE BASE	10,104,537	9,785,171	10,554,636	10,323,678	538,507	11,059,851	10,854,164	530,486	11,571,907	11,364,632	510,467	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 2024		Attrition Year 2025		Attrition Year 2026		Line No.
		2023	Increase	Total	Increase	Total	Increase	Total	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	
REVENUE:									
1	Revenue Collected in Rates	2,339,151	(22,840)	2,316,311	(409,855)	1,906,455	(654,242)	1,252,213	1
2	Plus Other Operating Revenue	13,486	-	13,486	-	13,486	-	13,486	2
3	Total Operating Revenue	2,352,637	(22,840)	2,329,797	(409,855)	1,919,941	(654,242)	1,265,700	3
OPERATING EXPENSES:									
4	Energy Costs	-	-	-	-	-	-	-	4
5	Production/Gathering	625,015	6,825	631,840	(152,410)	479,429	(166,841)	312,588	5
6	Storage	-	-	-	-	-	-	-	6
7	Transmission	18,948	(178)	18,770	(26)	18,743	(4,676)	14,067	7
8	Distribution	-	-	-	-	-	-	-	8
9	Customer Accounts	-	-	-	-	-	-	-	9
10	Uncollectibles	7,058	(69)	6,989	(1,230)	5,760	(1,963)	3,797	10
11	Customer Services	-	-	-	-	-	-	-	11
12	Administrative and General	310,368	6,040	316,408	(80,812)	235,595	(100,795)	134,801	12
13	Franchise & SFGR Tax Requirement	17,953	(174)	17,779	(3,128)	14,651	(4,993)	9,659	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:	1,009,004	12,444	1,021,448	(249,544)	771,904	(296,828)	475,075	18
TAXES:									
19	Superfund	-	-	-	-	-	-	-	19
20	Property	69,568	4,633	74,201	3,540	77,741	5,686	83,427	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	44,622	(13,491)	31,131	(17,022)	14,109	925	15,034	24
25	Federal Income	47,145	(25,425)	21,721	(28,341)	(6,621)	23,390	16,769	25
26	Total Taxes	190,954	(33,369)	157,585	(40,880)	116,705	10,657	127,361	26
27	Depreciation	691,541	15,707	707,248	(65,632)	641,616	(321,138)	320,478	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	1,954,518	(5,018)	1,949,501	(353,757)	1,595,744	(604,610)	991,134	30
31	Net for Return	398,119	(17,822)	380,296	(56,099)	324,198	(49,632)	274,566	31
32	Rate Base	5,423,960	(242,811)	5,181,150	(764,286)	4,416,863	(676,187)	3,740,677	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%		10.26%	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 No.	Description	Test Year	Attrition Year 2024		Attrition Year 2025		Attrition Year 2026		Line No.
		2023	Increase	Total	Increase	Total	Increase	Total	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	
1	Revenues	2,352,637	(22,840)	2,329,797	(409,855)	1,919,941	(654,242)	1,265,700	1
2	O&M Expenses	1,009,004	12,444	1,021,448	(249,544)	771,904	(296,828)	475,075	2
3	Other Decommissioning Expense	-	-	-	-	-	-	-	3
4	Superfund Tax	-	-	-	-	-	-	-	4
5	Taxes Other Than Income	99,187	5,546	104,733	4,483	109,216	(13,658)	95,558	5
6	Subtotal	1,244,446	(40,830)	1,203,615	(164,794)	1,038,821	(343,755)	695,066	6
DEDUCTIONS FROM TAXABLE INCOME:									
7	Interest Charge Adjustment	107,394	(4,808)	102,587	(15,133)	87,454	(13,388)	74,065	7
8	Fiscal/Calendar Property Tax Adjustment	528	-	528	-	528	-	528	8
9	Operating Expense Adjustments	(29,323)	-	(29,323)	6,863	(22,460)	26,363	3,903	9
10	Repair Deduction	98,025	(23,531)	74,494	45,211	119,705	(19,379)	100,326	10
11	Removal Cost Adjustment	12,553	-	12,553	2,139	14,691	2,140	16,832	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	198,577	(28,338)	170,239	37,959	208,198	(5,385)	202,814	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	429,279	140,120	569,399	9,378	578,777	(331,320)	247,457	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	43,135	-	43,135	(13,985)	29,150	(12,931)	16,219	20
21	Subtotal Deductions	668,940	111,781	780,722	32,873	813,595	(350,115)	463,480	21
22	Taxable Income for CCFT	575,505	(152,612)	422,894	(197,667)	225,227	6,360	231,587	22
23	CCFT	50,875	(13,491)	37,384	(17,474)	19,910	562	20,472	23
24	State Tax Credits	(951)	-	(951)	348	(603)	348	(255)	24
25	Current CCFT	49,923	(13,491)	36,433	(17,126)	19,307	910	20,217	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	44,622	(13,491)	31,131	(17,022)	14,109	925	15,034	31
FEDERAL TAXES:									
32	CCFT - Prior Year Adjustment	39,980	9,944	49,923	(13,491)	36,433	(17,126)	19,307	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	389,714	56,870	446,584	8,778	455,362	(216,774)	238,587	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	627,373	38,475	665,848	32,402	698,250	(240,129)	458,121	41
42	Taxable Income for FIT	617,073	(79,306)	537,767	(197,196)	340,571	(103,626)	236,945	42
43	Federal Income Tax	129,585	(16,654)	112,931	(41,411)	71,520	(21,762)	49,758	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	(37,901)	(7,627)	(45,528)	13,738	(31,790)	30,303	(1,487)	49
50	Total Federal Income Tax	47,145	(25,425)	21,721	(28,341)	(6,621)	23,390	16,769	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	18,049,205	18,071,677	18,309,791	18,338,195	266,518	17,946,221	17,979,016	(359,179)	17,516,884	17,521,329	(457,687)	1
2	Net Additions	305,529	104,076	247,042	83,528	(20,548)	329,708	105,230	21,702	227,589	70,073	(35,157)	2
3	Total	18,354,735	18,175,753	18,556,833	18,421,723	245,971	18,275,929	18,084,247	(337,477)	17,744,473	17,591,403	(492,844)	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	228,091	228,091	221,457	221,457	(6,634)	161,067	161,067	(60,390)	167,328	167,328	6,261	6
7	Total	312,084	312,084	285,112	285,112	(26,972)	204,114	204,114	(80,997)	200,360	200,360	(3,754)	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	370,655	448,836	351,940	361,298	(87,538)	376,565	364,253	2,955	452,737	414,651	50,399	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	439,471	519,995	420,756	430,114	(89,881)	444,520	432,207	2,093	521,106	483,020	50,812	18
DEPRECIATION RESERVE													
19	Beginning of Year	12,271,767	12,271,767	12,821,962	12,831,917	560,150	13,376,477	13,277,125	445,208	13,726,979	13,592,521	315,396	19
20	Depreciation Expense	754,560	377,280	770,468	385,234	7,954	707,135	353,568	(31,666)	388,697	194,349	(159,219)	20
21	Net Salvage/Retirements	(204,365)	(91,792)	(215,953)	(107,977)	(16,185)	(356,634)	(178,317)	(70,340)	(412,470)	(206,235)	(27,918)	21
22	Total	12,821,962	12,557,255	13,376,477	13,109,174	551,919	13,726,979	13,452,376	343,202	13,703,207	13,580,635	128,259	22
23	RATE BASE	5,418,988	5,423,960	5,058,314	5,181,150	(242,811)	4,320,962	4,416,863	(764,286)	3,733,090	3,740,677	(676,187)	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	1,736,416	248,671	1,985,087	94,864	2,079,951	112,609	2,192,560	1
2	Plus Other Operating Revenue	10,995	-	10,995	-	10,995	-	10,995	2
3	Total Operating Revenue	1,747,411	248,671	1,996,082	94,864	2,090,946	112,609	2,203,555	3
OPERATING EXPENSES:									
4	Energy Costs	-	-	-	-	-	-	-	4
5	Production/Gathering	-	-	-	-	-	-	-	5
6	Storage	42,597	4,390	46,987	209	47,196	14,271	61,467	6
7	Transmission	574,064	(2,106)	571,958	7,226	579,184	10,980	590,164	7
8	Distribution	-	-	-	-	-	-	-	8
9	Customer Accounts	-	-	-	-	-	-	-	9
10	Uncollectibles	4,897	697	5,594	266	5,860	316	6,176	10
11	Customer Services	-	-	-	-	-	-	-	11
12	Administrative and General	141,850	2,954	144,804	14,134	158,938	16,582	175,520	12
13	Franchise & SFGR Tax Requirement	16,597	2,362	18,959	901	19,860	1,070	20,930	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:	780,355	8,297	788,652	22,736	811,388	43,218	854,606	18
TAXES:									
19	Superfund	-	-	-	-	-	-	-	19
20	Property	107,373	11,871	119,244	9,231	128,475	8,384	136,858	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	(1,947)	16,874	14,928	23	14,951	272	15,224	24
25	Federal Income	65,697	36,227	101,924	317	102,240	6,379	108,619	25
26	Total Taxes	188,081	65,504	253,585	10,121	263,706	15,603	279,308	26
27	Depreciation	268,757	73,177	341,934	29,505	371,439	27,792	399,231	27
28	Decommissioning	(48,871)	51,912	3,040	-	3,040	-	3,040	28
29	Other Decommissioning	-	-	-	-	-	-	-	29
30	Total Operating Expenses	1,188,322	198,890	1,387,211	62,362	1,449,573	86,612	1,536,186	30
31	Net for Return	559,089	49,782	608,871	32,501	641,372	25,997	667,369	31
32	Rate Base	7,617,015	678,225	8,295,240	442,799	8,738,040	354,183	9,092,222	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 No.	Description	Test Year	Attrition Year 2024		Attrition Year 2025		Attrition Year 2026		Line No.
		2023	Increase	Total	Increase	Total	Increase	Total	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	
1	Revenues	1,747,411	248,671	1,996,082	94,864	2,090,946	112,609	2,203,555	1
2	O&M Expenses	780,355	8,297	788,652	22,736	811,388	43,218	854,606	2
3	Other Decommissioning Expense	-	-	-	-	-	-	-	3
4	Superfund Tax	-	-	-	-	-	-	-	4
5	Taxes Other Than Income	124,330	12,403	136,733	9,781	146,514	8,951	155,465	5
6	Subtotal	842,725	227,972	1,070,697	62,346	1,133,043	60,440	1,193,483	6
DEDUCTIONS FROM TAXABLE INCOME:									
7	Interest Charge Adjustment	150,817	13,429	164,246	8,767	173,013	7,013	180,026	7
8	Fiscal/Calendar Property Tax Adjustment	7,337	-	7,337	-	7,337	-	7,337	8
9	Operating Expense Adjustments	2,919	(221)	2,698	12,615	15,313	(759)	14,555	9
10	Repair Deduction	122,258	(10,884)	111,374	(2,773)	108,601	265	108,866	10
11	Removal Cost Adjustment	19,173	-	19,173	198	19,371	200	19,570	11
12	Vacation Pay Adjustment	(582)	-	(582)	-	(582)	-	(582)	12
13	Mixed Service Cost Adjustment	232	-	232	-	232	-	232	13
14	Subtotal Deductions	302,155	2,324	304,479	18,807	323,286	6,718	330,004	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	527,555	34,761	562,315	41,410	603,725	47,121	650,846	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	19,681	-	19,681	102	19,783	1,484	21,266	20
21	Subtotal Deductions	853,590	37,084	890,674	60,298	950,972	55,302	1,006,274	21
22	Taxable Income for CCFT	(10,865)	190,888	180,023	2,048	182,071	5,138	187,208	22
23	CCFT	(960)	16,874	15,914	181	16,095	454	16,549	23
24	State Tax Credits	(334)	-	(334)	-	(334)	-	(334)	24
25	Current CCFT	(1,295)	16,874	15,580	181	15,761	454	16,215	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	(1,947)	16,874	14,928	23	14,951	272	15,224	31
FEDERAL TAXES:									
32	CCFT - Prior Year Adjustment	6,895	(8,190)	(1,295)	16,874	15,580	181	15,761	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	436,709	28,775	465,484	28,154	493,639	25,888	519,527	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	749,352	22,909	772,261	63,809	836,070	32,760	868,830	41
42	Taxable Income for FIT	93,373	205,063	298,436	(1,463)	296,973	27,679	324,653	42
43	Federal Income Tax	19,608	43,063	62,672	(307)	62,364	5,813	68,177	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	46,417	(6,820)	39,597	646	40,243	589	40,832	49
50	Total Federal Income Tax	65,697	36,227	101,924	317	102,240	6,379	108,619	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	10,813,858	10,813,718	11,635,013	11,696,631	882,912	12,476,278	12,533,982	837,351	13,307,821	13,359,633	825,651	1
2	Net Additions	821,155	341,294	766,631	318,633	(22,662)	738,471	306,929	(11,704)	672,303	279,427	(27,501)	2
3	Total	11,635,013	11,155,013	12,401,644	12,015,263	860,251	13,214,750	12,840,911	825,647	13,980,124	13,639,060	798,150	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	112,230	112,230	112,205	112,205	(25)	117,134	117,134	4,929	122,849	122,849	5,714	6
7	Total	169,954	169,954	169,929	169,929	(25)	174,858	174,858	4,929	180,573	180,573	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	653,748	664,873	769,115	711,432	46,558	924,878	846,997	135,565	1,087,905	1,006,391	159,395	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	658,445	669,677	773,813	716,129	46,452	929,602	851,721	135,591	1,092,655	1,011,142	159,421	18
DEPRECIATION RESERVE													
19	Beginning of Year	2,961,360	2,961,360	3,067,311	3,074,362	113,002	3,252,300	3,274,131	199,770	3,542,342	3,572,802	298,671	19
20	Depreciation Expense	219,886	109,943	344,975	172,487	62,544	374,479	187,240	14,752	402,271	201,136	13,896	20
21	Net Salvage/Retirements	(113,934)	(40,689)	(159,986)	(79,993)	(39,304)	(84,438)	(42,219)	37,774	(128,829)	(64,414)	(22,196)	21
22	Total	3,067,311	3,030,613	3,252,300	3,166,856	136,243	3,542,342	3,419,152	252,296	3,815,784	3,709,523	290,371	22
23	RATE BASE	8,072,244	7,617,015	8,538,494	8,295,240	678,225	8,910,808	8,738,040	442,799	9,245,512	9,092,222	354,183	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"



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**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**

WALKER A. MATTHEWS
PETER OUBOURG

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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	

(END OF APPENDIX C)