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

Application of Pacific Gas and Electric Company  
(U 39 G) for Approval of its 2027 Gas Cost  
Allocation and Rate Design Proposals for its Gas  
Distribution, Transmission and Storage System.

Application 25-11-006  
(Filed November 21, 2025)

**RESPONSE OF SMALL BUSINESS UTILITY ADVOCATES TO THE APPLICATION  
OF PACIFIC GAS AND ELECTRIC COMPANY FOR APPROVAL OF ITS 2027 GAS  
COST ALLOCATION AND RATE DESIGN PROPOSALS FOR ITS GAS  
DISTRIBUTION, TRANSMISSION AND STORAGE SYSTEM**

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January 7, 2026



**BEFORE THE PUBLIC UTILITIES COMMISSION  
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**I. INTRODUCTION**

Pursuant to Rule 2.6 of the Rules of Practice and Procedure of the California Public Utilities Commission (Commission) and the December 9, 2025 *Email Ruling Identifying Deadlines for Protests/Responses and PG&E’s Reply to Protests/Responses*, Small Business Utility Advocates (SBUA) submits the following Response to the *Application of Pacific Gas and Electric Company (U 39 G) for Approval of its 2027 Gas Cost Allocation and Rate Design Proposals for its Gas Distribution, Transmission and Storage System* (Application).

In its Application, Pacific Gas and Electric Company (PG&E) proposes to implement cost allocation and rate design methodologies, concurrent with the gas transmission and storage revenue requirements and capacity forecasts proposed in PG&E’s General Rate Case (GRC) 25-05-009, filed on May 15, 2025. SBUA submits this Response to preserve SBUA’s right to address and further analyze issues relevant to this proceeding, described in further detail below.

## II. SBUA'S BACKGROUND

SBUA's mission is to represent the utility concerns of the small business community. Promoting reasonable rates for small commercial customers is central to this mission.<sup>1</sup> As of 2024, California has approximately 4.2 million small businesses, representing 99.9 percent of all businesses in the state. These firms employ about 7.0 million people, or 47.1 percent of the state's workforce and play a vital role in the economy.<sup>2</sup> Small businesses are not only vital to California's economic health and welfare but also constitute an important class of ratepayers for utility companies with direct impacts under PG&E's Application. The ratepayer interests of this class often diverge from residential ratepayers and larger commercial customers on a variety of utility matters. The needs of small businesses are critical to consider given their substantial impact on California's economy and the essential role of these businesses and their employees in driving the state's future economic growth. For these reasons, PG&E's Application should pay significant attention to, and consideration of, the needs of small commercial customers in PG&E's service territory.

## III. SBUA'S INTERESTS IN THIS PROCEEDING

PG&E's Application is a combined Gas Cost Allocation Proceeding (GCAP) and Gas Transmission and Storage (GT&S) CARD Application. PG&E states "the 2027 CARD provides a comprehensive framework to evaluate and align cost responsibilities and rate structures across the full spectrum of gas utility services. In addition, the 2027 CARD provides a transparent and holistic view on how cost allocation impacts gas distribution and transmission/storage systems and subsequent rate design for all gas customer classes." *Application* at 2.

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<sup>1</sup> See SBUA website at [www.utilityadvocates.org](http://www.utilityadvocates.org).

<sup>2</sup> U.S. Small Business Administration, Office of Advocacy, *2024 Small Business Profile: California* (2024), available at <https://advocacy.sba.gov/wp-content/uploads/2024/11/California.pdf>.

SBUA seeks to participate in this proceeding to advance the interests of small businesses, and to ensure that potential rate impacts on small business customers are fair and equitable, that the “cost-causation” principle is properly applied to small business customers, and that the gas transmission and storage network will continue to meet the needs of the small business customer class. SBUA maintains an interest in this proceeding to ensure that small business customers will not be required to pay for “over-building” the gas transmission and storage infrastructure. SBUA will also endeavor to ensure that this proceeding will not negatively impact the small business community within Environmental and Social Justice (ESJ) areas. While SBUA anticipates that it will focus on these general issues, SBUA nonetheless reserves the right to address any other unforeseen issues that could arise that could impact small commercial customers.

As such, SBUA intends to fully participate in all phases of this Commission proceeding, including submitting comments, testimony, briefs, and participating in hearings - if necessary. SBUA intends to analyze other parties’ testimony and positions, with the intent to address any other issues that could substantially impact small commercial customers. To the extent that SBUA’s interests overlap with other parties, it will seek to actively collaborate with those other parties. SBUA’s participation in this proceeding will not prejudice any party or cause any delay to the proceeding.

At this time, SBUA is not opposed to PG&E’s proposed schedule and has no suggested modifications.

#### **IV. SERVICE**

Service of notices, orders, and other communications and correspondence in this proceeding should be directed to:

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Status: Information Only

## V. CONCLUSION

SBUA looks forward to engaging with parties in this proceeding to ensure that any cost allocation and rate design methodologies are adopted in a just and reasonable manner.

Respectfully Submitted,

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