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

Pacific Gas and Electric Company's
Application for Approval of its 2027 Gas Cost
Allocation and Rate Design Proposals for its
Gas Distribution, Transmission and Storage
System

Application No. 25-11-006

(U 39 G)

**PACIFIC GAS AND ELECTRIC COMPANY'S (U 39 G)
OPENING COMMENTS TO DRAFT SCOPING MEMO**

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Dated: February 10, 2026

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PACIFIC GAS AND ELECTRIC COMPANY

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I. INTRODUCTION

On November 21, 2025, Pacific Gas and Electric Company (PG&E) filed its application to the California Public Utilities Commission (Commission or CPUC) for approval of PG&E's 2027 Gas Cost Allocation and Rate Design (CARD) proposals for 2027 through 2030 pursuant to Decision (D.)19-10-036^{1/} and D.24-03-002.^{2/} On February 3, 2026, the assigned administrative law judge (ALJ) issued an Email Ruling Granting Parties Opportunity to Comment on the Draft Scoping Issues (Ruling). The Ruling included an attachment of 21 draft scoping issues, some with subparts. Opening Comments are due by February 10, 2026 and Reply Comments are due by February 17, 2026.

Below PG&E identifies and discusses which draft issues are: (1) require modification to be within scope, (2) out of scope entirely, and (3) in scope as is. PG&E provides its redline changes to the draft scoping issues in Appendix A to this pleading.

II. SCOPE OF THE PROCEEDING

PG&E does not address the substantive merits of the draft scoping issues in these Opening Comments. PG&E has one overarching clarification: that all the issues listed are for PG&E's 2027-2030 rate case period.

^{1/} D.19-10-036, p. 84, Ordering Paragraph (OP) 12.

^{2/} D.24-03-002, Decision Approving Pacific Gas and Electric Company's 2023 to 2026 Gas Transmission and Storage Cost Allocation and Rate Design Proposals and Adopting Settlement Agreement, p. 20, OP 1.

Below, PG&E reproduces the scoping issues as drafted in the ALJ's Ruling. See Appendix A to these Opening Comments for PG&E's redline changes. PG&E presents the reasoning for the following: (1) additional issues that may be in scope for this proceeding subject to clarification; and (2) issues that are out of scope.

A. Potential Issues in Scope Subject to Clarification

The following nine issues are subject to further clarification. If the Commission clarifies these issues as described below and in Appendix A, then these issues may be in scope for this proceeding.

1. Issue No. 1.b: *Is PG&E's GCAP proposal for the 2027-2030 time period just and reasonable?*

Issue No. 1.b is in scope with a correction to replace the word "GCAP" with "Gas CARD Distribution" because the prior GCAP and GT&S CARD filings are now combined in this CARD proceeding.

2. Issue No. 1.c: *Are PG&E's GT&S Cost Allocation and Rate Design CARD proposals for the 2027-2030 time period just and reasonable?*

Issue No. 1.c is in scope with a correction to replace the term "GT&S Cost Allocation Rate Design CARD" with "Gas CARD GT&S" because the prior GCAP and GT&S CARD filings are now combined in this CARD proceeding.

3. Issue No. 1.e: *Does PG&E's local transmission analysis accurately represent cost allocations related to gas transmission and storage for the 2027-2030 time period?*

Issue No. 1.e is in scope with a correction to remove the word "storage" because the reference is factually incorrect. Local transmission (LT) costs do not include storage costs.

4. Issue No. 5: *Would PG&E's proposed Baja-Redwood rate differential appropriately reflect cost causation for that portion of PG&E's service territory during the 2027-2030 time period?*

Issue No. 5 is in scope with two modifications regarding adding PG&E's proposed rate differential and the term "PG&E's service territory."

First, PG&E recommends adding PG&E's proposal of the Baja-Redwood rate differential of 50 percent of the natural rate differential as further clarification. Second, PG&E recommends specifying the two Baja/Redwood paths to make the wording more factually correct. The phrase

“PG&E’s service territory” does not accurately reflect how the backbone services is characterized. It is more accurate to characterize PG&E’s backbone services as geographically differentiated by receipt point and not by where the gas is delivered in PG&E’s service territory.³ Backbone customers contract to receive gas at a particular receipt point without limitation on where they may deliver gas.⁴ Therefore, replacing “PG&E’s service territory” to “Baja/Redwood paths” in Issue No. 5 better reflects how PG&E’s backbone services is geographically characterized.

To better reflect PG&E’s application, Issue No. 5 should be revised as shown in Appendix A: Would a Baja-Redwood rate differential set at 50 percent of the natural rate differential appropriately reflect cost causation for that portion of the Baja-Redwood path during the 2027-2030 time period?

5. Issue No. 13.c: *Recover local transmission rates as non-bypassable for customers that do not qualify for end-user service.*

Issue No. 13.c is in scope but requires modification because it is factually incorrect as drafted. Local transmission service continues to be non-bypassable for all on-system end-use and wholesale customers taking service from PG&E, except for customers qualifying for Backbone Level End-Use Service. Adding the modification to specify “backbone-level end-user service” will make the issue factually correct. To better reflect PG&E’s application, Issue No. 13.c should be revised as shown in Appendix A: Recover local transmission rates as non-bypassable for all customers not qualifying for backbone-level end-user service.

6. Issue No. 16: *Is it reasonable to authorize PG&E to continue to blend the storage revenue requirements collected in backbone transmission and bundled core end-user rates to develop average annual rates for the 2027-2030 time period?*

Issue No. 16 is potentially in scope but requires a clarification regarding what is meant by the phrase “bundled core end-user rates.” This clarification is necessary because both core and non-core shippers pay reserve capacity in backbone rates. All customers pay inventory

³ Exh. (PG&E-2), p. 3-23, lines 7 - 10.

⁴ Exh. (PG&E-2), p. 3-23, lines 10 - 13.

management costs via transportation rates. PG&E recommends the following modification, which is consistent with how this issue was scoped in the prior 2023 GT&S CARD proceeding and as shown in Appendix A: Is it reasonable to authorize PG&E to continue to blend the storage revenue requirements collected in backbone transmission and bundled core end-user rates to create annual average backbone transmission and bundled core end-user rates for the 2027-2030 time period?

7. Issue No. 17.g: *Which adopted annual sales forecast should be used for PG&E to calculate rates for the 2027-2030 time period, such that its rate will reflect actual customer demand?*

Issue No. 17.g is in scope but is awkwardly phrased because it implies that there are multiple adopted annual sales forecasts used throughout this case in developing proposed rates. PG&E has prepared a set of throughput forecasts for two design temperature conditions – “average year” and 1-in-35 year “cold winter.” The average year demand is used for most rate design purposes. After allocating the adopted storage revenue requirement to core storage, the 1-in-35 year cold winter forecast is used to further distribute the costs among the bundled customer classes.⁵ Following the Commission’s issuance of the 2027 CARD final decision, PG&E will use the adopted average year throughput forecasts to calculate rates. Rates are calculated by dividing the annual costs allocated to each class by the adopted throughput forecast by year. To better reflect PG&E’s application, Issue No. 17.g should be revised as shown in Appendix A: Do the adopted annual sales forecast apply to PG&E to calculate GT&S and Distribution rates for the 2027-2030 time period?

8. Issue No. 17.b.ii: *Would implementing a residential MFC in the 2027-2030 time period, in lieu of PG&E’s proposed \$15 MMTC, be just and reasonable, given that PG&E’s Application states its proposed MFC to be implemented through its future 2031 GRC application represents “a more appropriate cost-based rate design in the long term?”*

Issue No. 17.b.ii is in scope, however, should be modified because PG&E is not seeking to implement a residential fixed charge as part of its 2027 CARD application. Instead, PG&E is seeking to establish the policy that can set into motion whether PG&E can seek a fixed charge in

⁵ Exh. (PG&E-2), Chapters 1 and 2.

the next CARD.⁶ Examples of the types of policy questions include: what is the policy behind collecting a gas fixed charge, what costs may be included in a future gas fixed charge, etc.⁷ PG&E is not seeking to implement a gas fixed charge in this 2027 CARD.⁸ Therefore, Issue No. 17.b.ii should be revised as shown in Appendix A: Would developing a policy for a residential MFC in the 2027-2030 time period, in lieu of PG&E's proposed \$15 MMTc, be just and reasonable, given that PG&E's Application states its proposed MFC to be implemented through its future 2031 GRC application represents "a more appropriate cost-based rate design in the long term?"

9. Issue No. 18: Should PG&E be authorized to increase its storage assets portfolio to meet the 1-in-10 Reliability Standard?

Issue No. 18 is in scope if it includes a clarification that storage inventory proposals are limited to PG&E's Core Gas Supply (CGS) proposals presented in Exhibit (PG&E-5), Chapter 1 and PG&E's gas storage cost allocation and rate design proposals presented in PG&E's Exhibit (PG&E-3), Chapter 1 are in scope for this proceeding. As discussed in PG&E's Reply to Protests and Responses, to the extent storage inventory proposals relate to PG&E's 2027 GRC I, such as storage capacities, those are out of scope.⁹

B. Issues Out of Scope for Several Reasons.

The following four issues and their listed subparts are not in scope of this proceeding as described below. To the extent the final Scoping Memo includes issues that are not included as part of PG&E's proposals, then PG&E requests the opportunity to submit supplemental testimony limited to those new issues. Depending on the extent of the new issues, PG&E would require at least 60 days for Issue No. 15 and its subparts to develop, prepare, and serve supplemental testimony. Regarding Issue Nos. 17.b.iii and iv, PG&E does not currently have an estimate to develop supplemental testimony on implementing gas fixed charges in the 2027-2030 period due to complexities associated with it.

⁶ Exh. (PG&E-4), p. 1-15, lines 16-19.

⁷ See generally Exh. (PG&E-4), p. 1-15, lines 20-27.

⁸ See Exh. (PGE-4), p. 1-13, line 9 to p. 1-18, line 2 for more information.

⁹ PG&E's Reply to Protests (Jan. 20, 2026), pp. 2-3.

1. Issue No. 1.a: *Should PG&E be authorized to combine its Gas Cost Allocation Proceeding (GCAP) and Gas Transmission and Storage (GT&S) Cost Allocation and Rate Design proposals in a single application for the 2027-2030 time period?*

Issue No. 1.a is out of scope of this proceeding because it is moot. As stated in PG&E's Application and as explained at the January 30, 2026 Prehearing Conference, PG&E filed this CARD in accordance with the CPUC Executive Director's July 26, 2024 approval of PG&E's June 5, 2024 *Request for Extension of Time to Comply with Decision 19-10-036 Requirement to file a Gas Cost Allocation Proceeding in 3-5 year cycles.*¹⁰ Among other things, PG&E's reasoned that it planned to file both the GCAP and the GT&S CARD as one gas rate and cost allocation application, instead of two.¹¹ Therefore, Issue No. 1.a is moot since PG&E's 2027 CARD application relies on the CPUC's Executive Director's approval to file a CARD application that combines the prior GCAP and GT&S CARD into one.

2. Issue No. 15: *PG&E's core storage capacity charge and accompanying balancing account (the Core Firm Storage Account or CFSA) are collected through the core procurement rate. The over- or under-collections tracked in PG&E's CFSA can add volatility to the already inherently volatile monthly core procurement rate.*

Issue No. 15.a: *Should PG&E's core storage capacity charge and accompanying balancing account CFSA be collected in 2027, 2028, 2029, and 2030 through the transportation rate, rather than through the core procurement rate as is currently the case?*

Issue No. 15.b: *Could requiring PG&E to recover CFSA over- or under-collections through PG&E's existing end-of-year balancing accounts advice letter true up filings during the 2027-2030 time period eliminate the existing volatility related to PG&E's CFSA that impacts PG&E's core procurement rate?*

Issue No. 15.c: *Could removing the over- or under-collections tracked in PG&E's CFSA from the procurement rate during the 2027-2030 time period dampen winter bill volatility and help mitigate some affordability concerns?*

Issue No. 15.d: *What implications would collecting the core storage capacity charge through the transportation rate have on Core Transportation Agents (CTAs) that secure their own storage in the 2027-2030 time period?*

¹⁰ Pacific Gas and Electric Company's Application for Approval of its 2027 Gas Cost Allocation and Rate Design Proposals for its Gas Distribution, Transmission and Storage System (Nov. 21, 2025) (Application), p. 1.

¹¹ Application, p. 2.

Issue No. 15.e: *Should a CTA-specific transportation rate that excludes storage revenue collection be charged to CTAs that secure their own storage in the 2027-2030 time period?*

All of Issue No. 15, including its subparts are out of scope for this proceeding. PG&E did not include any of these proposals in its application. In addition, no other parties included these issues in their protests/responses to PG&E's application.

In addition to not being part of PG&E's proposals for the 2027 CARD, Issues Nos. 15.b and c are out of scope because the Commission in D.00-05-049 authorized the unbundling of storage costs from transportation rates and their inclusion in PG&E's monthly procurement rate.¹² Re-bundling storage into transportation rates would therefore result in CTA customers recovering PG&E storage costs from which they do not receive corresponding benefit. Moreover, the balancing accounts associated with storage are already addressed through the monthly procurement rate-setting process that has been in place since 1997.¹³ The amortization of both over-and-under collections is a routine and well-established feature of monthly core procurement with the goal of returning over-and-under collections as quickly as possible while maintaining rate stability. Regarding Issue Nos. 15.d and e, PG&E does not currently have a CTA-specific transportation rate and did not propose one in this current proceeding. For the foregoing reasons, Issue 15 and its subparts are out of scope of this proceeding.

3. Issue No. 17.b.iii: *Should the Commission consider a flat MFC for the 2027-2030 time period?* and Issue No. 17biv: *Should the Commission consider an income-graduated fixed charge for the 2027-2030 time period when resolving A.25-11-006?*

Issue 17 Nos. b.iii and iv asks whether the Commission should consider a flat MFC and/or an income-graduated fixed charge, respectively, in the 2027-2030 rate case period. This is out of scope of this proceeding because PG&E is only seeking authorization to implement a residential fixed charge in a future CARD proceeding.¹⁴ To implement a residential monthly fixed charge, PG&E will need to seek funding in its 2031 General Rate Case Phase I to implement such a charge.¹⁵ If funding is adopted, PG&E will calculate the appropriate residential fixed charge in the 2031 Gas CARD.¹⁶ Furthermore, in the Commission's Order

¹² D.00-05-049, pp. 13-16.

¹³ D.97-10-065, 1997 Cal. PUC LEXIS 973, *15, OP 2.

¹⁴ Exh. (PG&E-4), p. 1-15, lines 13-19.

¹⁵ *Id.*

¹⁶ *Id.*

Instituting Rulemaking to Establish Policies, Processes, and Rules to Ensure Safe and Reliable Gas Systems in California and Perform Long-Term Gas System Planning (Rulemaking (R.)24-09-012), the issue of fixed charges is being considered as an interim action.¹⁷ The outcome of the fixed charges issue will likely influence if and how PG&E will implement a monthly fixed charge in the future. Therefore, for the 2027-2030 period, implementing a monthly residential flat fixed charge and/or an income-graduated fixed charge is out of scope for this proceeding.

4. Issue No. 20: *How can the Commission ensure that core customers are charged reasonable rates for storage purchased through the Independent Storage Providers (ISPs) given the concentration of ISP ownership and the proposed increasing dependence of PG&E on ISP storage to meet core peak demand?*

Evaluation of Independent Storage Provider (ISP) market concentration and whether it warrants modifications to the existing rate structure is outside the scope of this proceeding. PG&E did not propose this issue in its application. It is not appropriate to review potential rulemaking issues when all the affected stakeholders may not be involved in this proceeding. Instead, the Commission should open a new proceeding to evaluate and address this issue among all ISPs and affected stakeholders.

C. Issues Scoped As Is

Of the 21 issues and subparts in the Ruling, the following 17 issues and their listed subparts are in scope as is:

- Issue No. 1: Should PG&E be authorized to implement its proposed rates for gas, distribution, transmission, and storage services for 2027, 2028, 2029, and 2030?
 - Issue No. 1d: Is PG&E's proposal to transition from marginal cost to embedded cost allocation just and reasonable for the 2027-2030 time period?
 - Issue No. 1f: How should PG&E scale existing transmission level customer access charges by customer tier across 2027, 2028, 2029, and 2030?
- Issue No. 2: Are PG&E's on-system electric generation demand and throughput forecasts just and reasonable for the 2027-2030 time period?
- Issue No. 3: Are PG&E's on-system, non-generation demand and throughput forecasts just and reasonable for the 2027-2030 time period?
- Issue No. 4: Are PG&E's backbone load factors, backbone throughput adjustments, and backbone rate impacts reasonable for the 2027-2030 time period?
- Issue No. 6: Should the local transmission methodology and resulting costs based on an abnormal peak day method weighted by subsystem footage (66.5% core/33.5% non-core) be adopted for the 2027-2030 time period?
- Issue No. 7: Should the embedded cost methodology, including the cost method

¹⁷ R.24-09-012, Administrative Law Judges' Ruling Seeking Comments Regarding Interim Actions, (Nov. 13, 2024), Attachment A, p. 2.

- percentages, proposed by PG&E for the 2027-2030 time period be used to determine the revenue allocation for PG&E's gas distribution revenue requirement across customer classes?
- Issue No. 8: Is PG&E's proposed allocation of costs related to energy efficiency and energy savings assistance programs just and reasonable for the 2027-2030 time period?
 - Issue No. 8.a: Should energy efficiency program costs be allocated across customer classes?
 - Issue No. 8.b: Should energy savings assistance programs' costs be allocated solely to residential customers?
 - Issue No. 9: Is PG&E's proposed core brokerage fees for the 2027-2030 time period just and reasonable?
 - Issue No. 10: Is PG&E's updated natural gas vehicle compression study, which suggests the adoption of a proposed compression component of \$1.15 per therm for the compression component for rate schedule G-NGV2 in 2027 through 2030, just and reasonable?
 - Issue No. 11: Are PG&E's proposed updates to the master meter discount for the 2027-2030 time period just and reasonable?
 - Issue No. 12: Should PG&E's proposed backbone cost allocation to the various backbone paths and backbone level end-use proposals for the 2027-2030 time period be adopted?
 - Issue No. 13: Over the 2027-2030 time period, should PG&E be authorized to continue to:
 - Issue No. 13.a: Adjust local transmission cost allocation and gas rate designs to account for local transmission rate discounts;
 - Issue No. 13.b: Provide separate average volumetric rate designs for (1) core and (2) non-core and wholesale customer classes;
 - Issue No. 13.c: Recover local transmission rates as non-bypassable for customers that do not qualify for end-user service.
 - Issue No. 13.d: Design a single average volumetric local transmission rate for all core classes and a separate single average volumetric local transmission rate for non-core and wholesale customer classes.
 - Issue No. 14: Should PG&E's proposed storage cost allocation and rate design for the 2027-2030 time period be adopted?
 - Issue No. 14.a: Are PG&E's existing tariffed maximum charges for tariffs G-PARK and G-LEND just and reasonable to extend through 2030?
 - Issue No. 14.b: Is it reasonable to authorize PG&E to continue to recover its
 - Issue No. 14.c: Inventory Management costs in its end-use transportation rates where it can differentiate cost recovery by customer class groups in a manner that reflects cost causation and utilization of the service?
 - Issue No. 14.d: Should PG&E be authorized to adjust historic imbalance data using annual forecast throughput based on the results of the Inventory Management Study?
 - Issue No. 14.e: Should PG&E use each individual year's throughput forecast to divide the "Big 3" segments (Core, Market-Responsive Electric Generation (EG), and Industrial) into end-use customer classes?

- Issue No. 17: Should PG&E’s gas distribution cost allocation and rate design proposals for the 2027-2030 time period be adopted, including the following issues:
 - Issue No. 17.a: Would PG&E’s proposal for a glide path modifier proposed ease the transition from marginal cost to embedded cost and minimize sudden changes in customer rates?
 - Issue No. 17.b: Would PG&E’s proposal to increase its Monthly Minimum Transportation Charge from \$4.00 to \$15.00 help ensure customers contribute a fair share of the costs PG&E has already incurred to provide gas services?
 - Issue No. 17.b.i: PG&E proposed to calculate a monthly fixed charge (MFC) for residential customers and seek cost recovery for implementation of the MFC in its 2031 General Rate Case (GRC) application, and use PG&E’s 2031 CARD proceeding to determine the amount of the MFC.
 - Issue No. 17.c: Should PG&E be authorized to allocate its 2025 Energy Efficiency Revenue Requirement over the 2027-2030 time period based on the allocation percentages proposed in this application?
 - Issue No. 17.d: Is it reasonable for PG&E to incorporate a Core Brokerage Fee of \$.0.042 per dekatherm into the illustrative core procurement rate table and calculate the estimated annual revenue based on the core procurement volumes for the 2027-2030 time period, as outlined in Chapter 2 of this application?
 - Issue No. 17.e: Should PG&E be authorized to determine annual revenues related to the recovery of costs related to its G-NGV2 rates by multiplying the total compression cost adder from the study provided in Chapter 8 of this application, and the currently applicable state and federal fuel taxes and the current cost of electricity in present rates, by the proposed G-NGV2 annual throughput, during the 2027-2030 time period, as described in Chapter 3 of this application?
 - Issue No. 17.f: Is it reasonable for PG&E to use the most recent four years of gas usage data (November 2020-October 2024) to calculate updated baseline quantities?
- Issue 18: Should PG&E be authorized to increase its storage assets portfolio to meet the 1-in-10 Reliability Standard?
- Issue 19: Should PG&E be authorized to increase the Non-Allocated Storage Inventory Maximum Capacity?
- Issue 21: How would PG&E’s proposals in A.25-11-006 impact the Commission’s ability to implement any of the nine goals of the Commission’s Environmental and Social Justice Action Plan?

III. CONCLUSION

PG&E thanks the Commission for considering this input on the draft scope of issues to be considered in PG&E’s 2027 CARD proceeding. PG&E looks forward to engaging and

collaborating with all parties as the Commission moves forward to consider the Application on its merits.

Respectfully Submitted,

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Dated: February 10, 2026

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APPENDIX A

APPENDIX A

PROPOSED CHANGES TO THE LIST OF DRAFT ISSUES FROM ALJ SISTO'S FEBRUARY 3, 2026 PROCEDURAL EMAIL

This Appendix includes PG&E's proposed revisions to the list of issues in the Administrative Law Judge (ALJ) Sisto's Email Ruling Granting Parties Opportunity to Comment on the Draft Scoping Issues, dated February 3, 2026. See PG&E's Opening Comments for the written explanation of these changes. Additions are provided in **bold underlined**. Deletions are in **~~bold strikethrough~~**.

1. Should PG&E be authorized to implement its proposed rates for gas, distribution, transmission, and storage services for 2027, 2028, 2029, and 2030?
 - a. ~~Should PG&E be authorized to combine its Gas Cost Allocation Proceeding (GCAP) and Gas Transmission and Storage (GT&S) Cost Allocation and Rate Design proposals in a single application for the 2027-2030 time period?~~
 - b. Is PG&E's **GCAP Gas CARD Distribution** proposal for the 2027-2030 time period just and reasonable?
 - c. Are PG&E's **Gas CARD** GT&S ~~Cost Allocation and Rate Design CARD~~ proposals for the 2027-2030 time period just and reasonable?
 - d. Is PG&E's proposal to transition from marginal cost to embedded cost allocation just and reasonable for the 2027-2030 time period?
 - e. Does PG&E's local transmission analysis accurately represent cost allocations related to gas transmission ~~and storage~~ for the 2027-2030 time period?
 - f. How should PG&E scale existing transmission level customer access charges by customer tier across 2027, 2028, 2029, and 2030?
2. Are PG&E's on-system electric generation demand and throughput forecasts just and reasonable for the 2027-2030 time period?
3. Are PG&E's on-system, non-generation demand and throughput forecasts just and reasonable for the 2027-2030 time period?
4. Are PG&E's backbone load factors, backbone throughput adjustments, and backbone rate impacts reasonable for the 2027-2030 time period?
5. Would ~~a PG&E's proposed~~ Baja-Redwood rate differential **set at 50 percent of the natural rate differential** appropriately reflect cost causation for that portion **for Baja/Redwood paths of PG&E's service territory** during the 2027-2030 time period?
6. Should the local transmission methodology and resulting costs based on an abnormal peak day method weighted by subsystem footage (66.5% core/33.5% non-core) be adopted for the 2027-2030 time period?

7. Should the embedded cost methodology, including the cost method percentages, proposed by PG&E for the 2027-2030 time period be used to determine the revenue allocation for PG&E's gas distribution revenue requirement across customer classes?
8. Is PG&E's proposed allocation of costs related to energy efficiency and energy savings assistance programs just and reasonable for the 2027-2030 time period?
 - a. Should energy efficiency program costs be allocated across customer classes?
 - b. Should energy savings assistance programs' costs be allocated solely to residential customers?
9. Is PG&E's proposed core brokerage fees for the 2027-2030 time period just and reasonable?
10. Is PG&E's updated natural gas vehicle compression study, which suggests the adoption of a proposed compression component of \$1.15 per therm for the compression component for rate schedule G-NGV2 in 2027 through 2030, just and reasonable?
11. Are PG&E's proposed updates to the master meter discount for the 2027-2030 time period just and reasonable?
12. Should PG&E's proposed backbone cost allocation to the various backbone paths and backbone level end-use proposals for the 2027-2030 time period be adopted?
13. Over the 2027-2030 time period, should PG&E be authorized to continue to:
 - a. Adjust local transmission cost allocation and gas rate designs to account for local transmission rate discounts;
 - b. Provide separate average volumetric rate designs for (1) core and (2) non-core and wholesale customer classes;
 - c. Recover local transmission rates as non-bypassable for **all** customers **that do** not **qualifying** for **backbone-level** end-user service.
 - d. Design a single average volumetric local transmission rate for all core classes and a separate single average volumetric local transmission rate for non-core and wholesale customer classes.
14. Should PG&E's proposed storage cost allocation and rate design for the 2027-2030 time period be adopted?
 - a. Are PG&E's existing tariffed maximum charges for tariffs G-PARK and G-LEND just and reasonable to extend through 2030?
 - b. Is it reasonable to authorize PG&E to continue to recover its Inventory Management costs in its end-use transportation rates where it can differentiate cost recovery by customer class groups in a manner that reflects cost causation and utilization of the service?
 - c. Should PG&E be authorized to adjust historic imbalance data using annual forecast throughput based on the results of the Inventory Management Study?
 - d. Should PG&E use each individual year's throughput forecast to divide the "Big 3" segments (Core, Market-Responsive Electric Generation (EG), and Industrial) into end-use customer classes?

- ~~15. PG&E's core storage capacity charge and accompanying balancing account (the Core Firm Storage Account or CFSA) are collected through the core procurement rate. The over- or under-collections tracked in PG&E's CFSA can add volatility to the already inherently volatile monthly core procurement rate.~~
- ~~a. Should PG&E's core storage capacity charge and accompanying balancing account CFSA be collected in 2027, 2028, 2029, and 2030 through the transportation rate, rather than through the core procurement rate as is currently the case?~~
 - ~~b. Could requiring PG&E to recover CFSA over- or under-collections through PG&E's existing end-of-year balancing accounts advice letter true up filings during the 2027-2030 time period eliminate the existing volatility related to PG&E's CFSA that impacts PG&E's core procurement rate?~~
 - ~~c. Could removing the over- or under-collections tracked in PG&E's CFSA from the procurement rate during the 2027-2030 time period dampen winter bill volatility and help mitigate some affordability concerns?~~
 - ~~d. What implications would collecting the core storage capacity charge through the transportation rate have on Core Transportation Agents (CTAs) that secure their own storage in the 2027-2030 time period?~~
 - ~~e. Should a CTA-specific transportation rate that excludes storage revenue collection be charged to CTAs that secure their own storage in the 2027-2030 time period?~~
16. Is it reasonable to authorize PG&E to continue to blend the storage revenue requirements collected in backbone transmission and bundled core end-user rates to **create annual average backbone transmission and bundled core end-user rates develop average annual rates** for the 2027-2030 time period?
17. Should PG&E's gas distribution cost allocation and rate design proposals for the 2027-2030 time period be adopted, including the following issues:
- a. Would PG&E's proposal for a glide path modifier proposed ease the transition from marginal cost to embedded cost and minimize sudden changes in customer rates?
 - b. Would PG&E's proposal to increase its Monthly Minimum Transportation Charge from \$4.00 to \$15.00 help ensure customers contribute a fair share of the costs PG&E has already incurred to provide gas services?
 - i. PG&E proposed to calculate a monthly fixed charge (MFC) for residential customers and seek cost recovery for implementation of the MFC in its 2031 General Rate Case (GRC) application, and use PG&E's 2031 CARD proceeding to determine the amount of the MFC.
 - ii. Would **implementing developing a policy for a** residential MFC in the 2027-2030 time period, in lieu of PG&E's proposed \$15 MMTC, be just and reasonable, given that PG&E's Application states its proposed MFC to

be implemented through its future 2031 GRC application represents “a more appropriate cost-based rate design in the long term?”

~~iii. Should the Commission consider a flat MFC for the 2027-2030 time period?~~

~~iv. Should the Commission consider an income-graduated fixed charge for the 2027-2030 time period when resolving A.25-11-006?~~

- c. Should PG&E be authorized to allocate its 2025 Energy Efficiency Revenue Requirement over the 2027-2030 time period based on the allocation percentages proposed in this application?
 - d. Is it reasonable for PG&E to incorporate a Core Brokerage Fee of \$-0.042 per dekatherm into the illustrative core procurement rate table and calculate the estimated annual revenue based on the core procurement volumes for the 2027-2030 time period, as outlined in Chapter 2 of this application?
 - e. Should PG&E be authorized to determine annual revenues related to the recovery of costs related to its G-NGV2 rates by multiplying the total compression cost adder from the study provided in Chapter 8 of this application, and the currently applicable state and federal fuel taxes and the current cost of electricity in present rates, by the proposed G-NGV2 annual throughput, during the 2027-2030 time period, as described in Chapter 3 of this application?
 - f. Is it reasonable for PG&E to use the most recent four years of gas usage data (November 2020-October 2024) to calculate updated baseline quantities? And
 - g. Which adopted annual sales forecast should be used for PG&E to calculate **GT&S and Distribution** rates for the 2027 -2030 time period, ~~such that its rates will reflect actual customer demand?~~
18. Should PG&E be authorized to increase its storage assets portfolio to meet the 1-in-10 Reliability Standard?
 19. Should PG&E be authorized to increase the Non-Allocated Storage Inventory Maximum Capacity?
 - ~~20. How can the Commission ensure that core customers are charged reasonable rates for storage purchased through the Independent Storage Providers (ISPs) given the concentration of ISP ownership and the proposed increasing dependence of PG&E on ISP storage to meet core peak demand?~~
 21. How would PG&E’s proposals in A.25-11-006 impact the Commission’s ability to implement any of the nine goals of the Commission’s Environmental and Social Justice Action Plan?