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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)
(NOT CONSOLIDATED)	
Application of Pacific Gas and Electric Company (U 39 M) to Submit Its 2024 Risk Assessment and Mitigation Phase Report	Application No. 24-05-008 (Filed May 15, 2024)
(NOT CONSOLIDATED)	
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PACIFIC GAS AND ELECTRIC COMPANY'S (U 39 M) 2025 RISK SPENDING ACCOUNTABILITY REPORT

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Dated: April 30, 2026

BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF CALIFORNIA

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PACIFIC GAS AND ELECTRIC COMPANY'S (U 39 M) 2025 RISK SPENDING ACCOUNTABILITY REPORT

Pacific Gas and Electric Company (PG&E) submits this 2025 Risk Spending Accountability Report (2025 RSAR) in compliance with Decision (D.) 19-04-020, the *Phase Two Decision Adopting Risk Spending Accountability Report Requirements And Safety Performance Metrics For Investor-Owned Utilities And Adopting A Safety Model Approach For Small And Multi-Jurisdictional Utilities*, and D.22-10-002, the *Decision Addressing Phase I Track 3 and 4 Issues*. The 2025 RSAR addresses spending authorized for year 2025 in the 2023 General Rate Case (GRC) cycle, including activities that address safety, reliability, and/or maintenance, in accordance with Public Utilities Code Section 591, D.19-04-020 and D.22-10-002. PG&E's 2025 RSAR is provided as Attachment A.

As directed in D.19-04-020, PG&E takes this opportunity to notify parties that they are permitted to file comments on the 2025 RSAR in dockets A.21-06-021 (the GRC proceeding where PG&E's 2023 funding was authorized), A.24-05-008 (2024 RAMP), and A.25-05-009 (PG&E's 2027 GRC), with copies of the comments also emailed to Energy Division's Tariff Unit (edtariffunit@cpuc.ca.gov).

Respectfully Submitted,

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Dated: April 30, 2026

PACIFIC GAS AND ELECTRIC COMPANY

2025 RISK SPENDING ACCOUNTABILITY REPORT IN COMPLIANCE WITH CALIFORNIA PUBLIC UTILITIES COMMISSION DECISION 19-04-020 AND DECISION 22-10-002

APRIL 30, 2026

PACIFIC GAS AND ELECTRIC COMPANY
2025 RISK SPENDING ACCOUNTABILITY REPORT
IN COMPLIANCE WITH CALIFORNIA PUBLIC UTILITIES COMMISSION
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APRIL 30, 2026

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PACIFIC GAS AND ELECTRIC COMPANY

SECTION 1

INTRODUCTION AND OVERVIEW

PACIFIC GAS AND ELECTRIC COMPANY
SECTION 1
INTRODUCTION AND OVERVIEW

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PACIFIC GAS AND ELECTRIC COMPANY
SECTION 1
INTRODUCTION AND OVERVIEW

A. Introduction

Pacific Gas and Electric Company (PG&E or the Company) respectfully submits its 2025 Risk Spending Accountability Report (RSAR). The 2025 RSAR complies with Decision (D.) 19-04-020[1] and D.22-10-002.[2] This report is organized as follows:

Section 1 provides an overview of PG&E's 2023 General Rate Case (GRC) 2025 imputed adopted costs and recorded costs (also referred to as actual costs) for Gas Distribution, Gas Transmission and Storage (GT&S), Electric Distribution, Energy Supply, Customer and Communications, Shared Services/Information Technology (IT), Human Resources (HR), Corporate Services (Administrative and General (A&G)), and Companywide Items.

Sections 2 through 9 compare PG&E's 2025 imputed adopted and recorded costs by Functional Area.[3,4] Specifically, Sections 2 through 9 contain:

1) PG&E's 2025 imputed adopted and actual costs/units as follows: (i) by Major Work Category (MWC) and/or Maintenance Activity Type (MAT) Code (where applicable) for Gas Distribution, GT&S, Electric Distribution, Energy Supply, Customer and Communications, Shared Services/IT; and (ii) by functional area for HR, Corporate Services (A&G), and Companywide Items.
2) Variance explanations for:
    a) Imputed adopted versus actual costs/units for 2025 by MWC and/or MAT for safety, reliability, and maintenance (SRM) work subject to the following thresholds:[5]

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1 D.19-04-020 (*Phase Two Decision Adopting Risk Spending Accountability Report Requirements and Safety Performance Metrics for Investor-Owned Utilities and Adopting a Safety Model Approach for Small and Multi-Jurisdictional Utilities)*.

2 D.22-10-022 (*Decision Addressing Phase I Tracks 3 and 4 Issues*).

3 Previous terminology was "Line of Business;" Corporate Services do not have costs that meet the variance explanation requirements.

4 In addition to costs, several data points per program are provided. See D.22-10-002, Appendix A and Appendix B for specific requirements and term definitions.

5 D.19-04-020, Table 4, p. 43.

- Expense: A variance of at least $10 million, or a percentage variance of at least 20 percent subject to a minimum variance of $5 million;
- Capital: A variance of at least $20 million, or a percentage variance of at least 20 percent subject to a minimum variance of $10 million; and
- Units: A variance of at least 20 percent of work units performed.[6]

Section 10 discusses the cost recovery of expenditures that flow through balancing or memorandum accounts in 2025.

D.19-04-020, as updated in D.21-11-009, requires programs that are related to safety, reliability, or maintenance to "be separated into risk mitigation programs identified in the Risk Assessment and Mitigation Phase (RAMP)."[7] PG&E's 2020 RAMP (as updated in the 2023 GRC) supported PG&E's 2023 GRC. Accordingly, the RAMP risks, mitigations, and controls included in this report are those presented in PG&E's 2023 GRC, which updated the 2020 RAMP analysis. The data provided in the 2025 RSAR also includes non-RAMP spending on SRM programs.

B. Presentation Guidance

PG&E used Appendix A and Appendix B of D.22-10-002 to format and populate its 2025 RSAR. Below PG&E explains the presentation of information and general guidance used in its 2025 RSAR.

Throughout the RSAR tables, PG&E uses "N/A" for data points that are not applicable.

For the "Project Life" and "Project Year," if known, PG&E provided specific values. For continuing programs that have no defined or published life, PG&E noted that the programs are "On-going" or "Annual" respectively.

For the "Forecast Scope" column, PG&E used the imputed versus actual units to determine the "Scope" status. If the program is not unitized, PG&E used the "Status" column to populate the "Scope" status.

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6 D.19-04-020, p. 54, Ordering Paragraph (OP) 11.

7 D.19-04-020, Attachment 2, p. 1, p. 36. D.21-11-009 expanded this requirement to include both RAMP mitigations and controls, p. 15.

For the “Forecast Schedule” column, PG&E used the “Status” column to populate.

For the “Forecast Budget” column, PG&E used the imputed versus actual costs to determine the “Budget” status. For programs with $0 imputed costs the status of “Over” was used.

For the “Status” column, D.22-10-002, Appendix A defines the options as “Proceeding as Planned,” “Deferred,” “Canceled,” “Expanded,” and “Emergent.” PG&E did not use the drop-down option of “Deferred.” Per D.22-10-002,[8] an investor-owned utility (IOU) may use other terms as long as they define additional terms. PG&E is using the term “Rescheduled” as the status for program activities that have been delayed to a later date. On numerous occasions, multiple of the “Status” descriptions could have reasonably been selected for a particular activity; therefore, in these instances, PG&E exercised its best professional judgment in populating all Status columns (“Forecast Scope,” “Forecast Schedule,” “Forecast Budget,” and “Status”).

Regarding PG&E’s RAMP presentation, programs that are labeled as “SRM Total (Non-RAMP)” represent programs that are SRM programs that have no RAMP risk mitigations. Spending for new RAMP risk mitigation activities identified after PG&E’s 2023 GRC submission that are SRM activities are included in the “Post 2023 GRC Mitigation” category.

In 2025, PG&E continued its wildfire risk and electric risk reduction activities and programs to continue delivering on the Company’s wildfire mitigation plans (WMP). Further areas of focus included supporting increasing trends in emergency response demand, delivering increased volume of customer connections to support the passing of Senate Bill (SB) 410 (Powering Up Californians Act), and Generation safety and asset risk mitigations. In addition, PG&E focused on: implementing efficiency opportunities, and making budgeting refinements. When applicable, PG&E’s variance explanations include further details regarding changes in priority that led to a shifting of funds between programs.

In certain instances, program expenses include a portion of Diablo Canyon Power Plant (DCPP) Volumetric Performance Fees (VPF) used to fund critical

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8 D.22-10-002, p. 18.

work, consistent with the public-purpose priorities listed in Public Utilities Code Section 712.8(s)(1).[9]

C. Compliance With D.22-10-002

This section addresses how and/or where PG&E has complied with the new RSAR requirements in D.22-10-002, as defined in Appendices A and B.[10]

- Requirement 7: This requirement directs the IOUs to use a single standardized table structure for programs, including canceled, deferred, or expanded programs. PG&E used the table template provided in Appendix B, including a column for overall status.
- Requirement 8: This requirement directs the IOUs to provide cites to relevant GRC testimony and workpapers. The tables provided in this report contain a column labeled "2023 GRC Testimony Reference." PG&E's reference 2023 GRC testimony and associated workpapers are available at the following link: https://pgera.azurewebsites.net/Regulation/search (or available upon request).
- Requirement 9: This requirement directs the IOUs to provide the Excel spreadsheets that support the RSAR tables. PG&E has attached all Excel spreadsheets to this report and made them publicly available on its website.[11]
- Requirement 10: This requirement directs the IOUs to provide an overview of how they defined program completion status. PG&E defined program completion status using the guidance provided in Appendix B for the "Status" column. As permitted by D.22-10-002 and described above, PG&E uses the word "Rescheduled" in place of "Deferred."
- Requirement 11: This requirement directs the IOUs to explain, when applicable, why a program lacks units and cite the applicable workpapers.

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[9] In D.23-12-036, the Commission set forth an application process for review and approval of the VPF revenues. D.23-12-036, p. 139, OP 15.

[10] The following requirements from Appendix A are not addressed: Requirements 1 and 2 change the RSAR schedule requirements; Requirements 3-6 address GRC to RAMP mapping; Requirements 19-22 apply to RAMP.

[11] https://pgera.azurewebsites.net/Regulation/search. This also includes consolidated spreadsheets for SRM O&M Expense, SRM Capital, Non-SRM O&M Expense, and Non-SRM Capital consistent with Recommendation 6 from the December 8, 2025 letter from Energy Division.

Such instances are addressed in the “Unit Type” column and the “2023 GRC Testimony Reference” column.

- Requirement 12: This requirement directs the IOUs to provide its applicable imputation methodology. This information is provided in Appendices A and B.
- Requirement 13: This requirement directs the IOUs to explain when a variance is the result of a forecast error, including identifying any assumptions that resulted in the error. For any applicable variances, PG&E addressed this requirement in one or more of the following columns: 2025 Cost Variance Explanation, 2025 Unit Variance Explanation, and/or Completion Status Statement.
- Requirement 14: This requirement directs the IOUs to explain the actual cost shifted or why the actual costs cannot be provided and imputed and actual costs. For any applicable variances, PG&E addressed this in one or more of the following columns: 2025 Cost Variance Explanation, 2025 Unit Variance Explanation, and/or Completion Status Statement.
- Requirement 15: This requirement directs the IOUs to “mark programs with less than 5 percent of authorized expenditures as either canceled or deferred.” Alternatively, if canceled or deferred is not the program status, an explanation is required. For any applicable variances, PG&E addressed this requirement in one or more of the following columns: 2025 Cost Variance Explanation, 2025 Unit Variance Explanation, Status, and/or Completion Status Statement.
- Requirement 16: When a variance is the result of new in-scope activities, this requirement directs the IOUs to explain what caused the new activities. For any applicable variances, PG&E addressed this requirement in one or more of the following columns: 2025 Cost Variance Explanation, 2025 Unit Variance Explanation, Status, and/or Completion Status Statement.
- Requirement 17: When a variance is the result of expanded scope activities, this requirement directs the IOUs to explain the reasons for the scope changes. For any applicable variances, PG&E addressed this requirement in one or more of the following columns: 2025 Cost Variance Explanation, 2025 Unit Variance Explanation, Status, and/or Completion Status Statement.

- Requirement 18: When a variance is the result of inaccurate forecasts or recorded elsewhere, this requirement directs the IOUs to explain and to provide enough information to explain the cause of the variance. For any applicable variances, PG&E addressed this requirement in one or more of the following columns: 2025 Cost Variance Explanation, 2025 Unit Variance Explanation, and/or Completion Status Statement.
- Requirement 23: This requirement directs the IOUs to track programs over a full GRC cycle in the RSAR, including the cumulative GRC imputed costs, imputed costs to date, actual costs by year, cost to date, and variance to date. Specifically, IOUs shall provide a statement regarding the anticipated completion status for each line item as to whether the program is anticipated to be completed during the GRC cycle. For the last year of the GRC cycle, the completion status will summarize the entire GRC cycle and discuss any deferred or cancelled scope. In this report, PG&E has included the imputed and actual costs and units for year 2023, 2024, and 2025. Generally, PG&E provided a completion status statement for SRM programs.
- Requirement 24: This requirement directs the IOUs in interim GRC cycle years to provide a statement regarding the anticipated completion status for programs that exceed the variance threshold. Since 2025 is the third year of PG&E's 2023 GRC cycle, PG&E complied with this requirement by completing Requirement 23 above.
- Requirement 25: This requirement directs the IOUs to include all GRC expenditures, including non-SRM GRC programs (Companywide items) and discuss how it has treated interest, overhead, and taxes in its submission. This requirement went into effect starting with the IOUs' 2023 and 2024 RSARs and is now included in PG&E's 2025 RSAR.[12] PG&E included non-SRM expense and capital tables in each functional area as applicable and includes non-SRM costs tracked in a balancing or memorandum account in Section 10. PG&E is not required to provide a variance explanation for non-SRM GRC programs. PG&E's discussion of how interest, overhead, and taxes were treated is explained below.

12 D.22-10-002, OP 1, p. 55.

- Imputed adopted: The expense and capital overheads are included in the adopted costs at the MWCs, MATs or support organizations level, consistent with the recorded methodology. Two exceptions for expense are: (1) employee benefits and Post-Retirement Benefits Other Than Pension, which are treated as Companywide expenses included in Section 9 of this report; and (2) payroll taxes, which are included along with various (property, business, other, state corporation franchise, and federal income) adopted taxes in the D.23-11-069, Appendix A, Table 3. Adopted interest expense on PG&E debt is also included in Appendix A, Table 3, line 31 as part of Net for Return. The interest and taxes are not included as part of Companywide expenses in Section 9.
- Actual costs: Interest is excluded from actual costs, including the cost recovery of expenditures that flow through balancing or memorandum accounts in Section 10. Expense overheads such as: Paid Time Off; Indirect Labor; and Minor Materials may be included in the expense orders and projects, including balancing account expenses. For capital, in addition to: Paid Time Off; Indirect Labor; Minor Material, other overheads such as: Benefits; Payroll Taxes; Operational Management (OM) and Support; Building Services; IT Device Services; Fleet; and Capitalized A&G may be included in capital orders and capital balancing accounts. PG&E's overhead costs are aggregated or "pooled" together and an allocation rate is calculated, typically by dividing the overhead pool by a chosen base (e.g., direct labor hours). This rate is then applied to the specific amount of the base associated with each project or process, allocating a proportionate share of overhead costs to them. Unallocated balances are either corporate expenses, or shared service expenses. PG&E manages its GRC imputed adopted taxes (including Income Tax, Property Taxes, Payroll Taxes and Other Business Taxes) on a total Company basis in accordance with federal, state, and local laws. These total Company costs are allocated to all customer jurisdictions—California Public Utilities Commission (CPUC or Commission), Federal Energy Regulatory Commission (FERC)—across different regulatory proceedings (GRC, Transmission Owner, other) and the GRC portion cannot be easily separated. Therefore, taxes are not included in the A&G Section 8, or the Companywide expense presented in Section 9.

D. 2025 Expense and Capital Comparison of Imputed Adopted and Actual Costs Summary

This report provides a summary of PG&E's 2023 GRC cycle actual expense and capital expenditures[13] compared to imputed adopted costs derived from the Commission's decision on PG&E's 2023 GRC (2023 GRC Final Decision or Decision).[14] This report includes expenditures of core Functional Areas (Electric Distribution, Gas Distribution, GT&S, and Energy Supply) and support organizations (Customer and Communications, Shared Services, IT, Corporate Services, and Companywide Items). PG&E's 2023 GRC application included years 2023 through 2026.

This report complies with D.19-04-020 OP 8, D.22-10-002, and Energy Division's most recent -guidance.[15] While this report presents certain functional area expenditures, it is not representative of total Company expenditures. Specifically, this report does not include Electric Transmission costs, and does not include emergency response and restoration costs that are recorded in the Catastrophic Event Memorandum Account. Costs that are recorded in memorandum accounts included in this report are those that are recorded for certain activities tracked in the Electric Capacity and New Business Interim Memorandum Account (ECNBIMA), Fire Risk Mitigation Memorandum Account (FRMMA), and the Wildfire Mitigation Plan Memorandum Account (WMPMA). The ECNBIMA authorizes PG&E to record the revenue requirements that exceed the imputed adopted amounts from the 2023 GRC for capital additions associated with energization projects in the Electric Capacity, New Business, and Work at the Request of Others (WRO) programs. The FRMMA and WMPMA are incremental wildfire program activities to the 2023 GRC that support the Company's WMP.

As a prudent operator, PG&E stands by its obligation to manage authorized funding reasonably, consistent with its responsibility to provide safe and reliable

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[13] Data is as of January 15, 2026. The imputed values do not reflect any reorganizations. The recorded values do reflect any reorganizations and these reorganizations are explained in the variance explanations.

[14] D.20-12-005.

[15] July 29, 2023, letter from Energy Division Director, Edward Randolph, to PG&E's Executive Vice President of Corporate Affairs, Carla Peterman.

service for customers. The spending reported in its 2025 RSAR reflects decisions made by PG&E to reprioritize work and associated investments in line with this obligation. The need to reprioritize work and investments is typically driven by three factors:

1) Emergent Work: The need to perform additional or changing work in response to critical emerging needs, including those for risk mitigation and safety;
2) Underfunded Programs: The need to perform critical programs above what was authorized by the Commission in the 2023 GRC or other proceedings; and
3) Approved Additional Spending: The flexibility provided by the Commission in approved memorandum and balancing accounts to allow funding for certain programs with uncertain or fluctuating work requirements.

1. Expense

PG&E's 2025 expense spending exceeded imputed adopted values by $650.1 million or 10.0 percent. The increase was attributable to Electric Distribution and Companywide Items, partially offset by lower spending in Gas Distribution, GT&S, and Shared Services/IT. The overall increase is due primarily to the following activities:

PG&E has incurred increased spending in Electric Distribution due to increased volume of trees worked and higher costs for vegetation management programs in MWC IG (e.g.,Tree Mortality, Focused Tree Inspections, and Tree Removal Inventory). Additional costs were incurred to address work constraints (permitting issues, customer refusals to allow work, etc.); implementing new technology solutions to enhance and streamline vegetation management inspections, execution, and record keeping; completing wood management (disposal); and managing program activities. PG&E must complete this work to meet regulatory standards, and to maintain safety and reliability.

In addition, for Companywide items, PG&E is spending above GRC-adopted levels in the following employee benefit and compensation programs: (1) Medical; (2) Dental; (3) Mental Health; (4) Retirement Savings; (5) Short Term Disability Supplemental Benefits and Voluntary Paid Family Leave; and (6) Short-Term Incentive Plan. These areas

received significant reductions in the 2023 GRC[16] and are critical to the health and welfare of PG&E employees.

PG&E has also increased spending in Electric Distribution for Overhead Maintenance (MWC KA), which is subject to the Overhead and Underground Maintenance Balancing Account (OUMBA), except for certain activities that are wildfire mitigations subject to the Wildfire Mitigation Balancing Account (WMBA). The OUMBA is a two-way balancing account in which the CPUC has authorized PG&E to spend above its forecast in order to complete pending overhead maintenance work critical to safety and reliability and complying with the Commission's General Orders for overhead maintenance and PG&E's internal standards. The Commission-approved OUMBA provides flexibility to account for this variability as PG&E completes overhead maintenance tags to reduce risk and enhance reliability on our system.

In addition, PG&E has incurred increased spending in Major Emergency (MWC IF), driven by response activities to address damage to the electric system caused by major emergencies not declared as catastrophic events. These costs are subject to the Major Emergency Balancing Account, which is a two-way balancing account that authorizes PG&E to spend above the GRC-adopted forecast as necessary to respond to these emergencies or refund dollars back to customers when those events do not materialize. The frequency and severity of major emergencies (storms and other weather events, wildfires, earthquakes, etc.) are unpredictable from year to year. In 2025 alone, we incurred costs significantly higher than authorized to respond to major emergencies. PG&E must complete this work to maintain safety and reliability for customers.

PG&E further discusses below and in other sections of this report additional expense spending variances across the Company between GRC-adopted and actual recorded costs.

2. Capital

In 2025, PG&E's capital spending exceeded imputed adopted values by $4,053.8 million or 56.9 percent. The increase was attributable to additional

[16] D.23-11-069, Section 8.3.

capital spending in Electric Distribution, Shared Services/IT, and Energy Supply. The overall increase is primarily due to the following activities, as driven by the factors identified above:

PG&E has incurred increased capital spending above imputed adopted in Electric Distribution for Routine Emergency work (MWC 17). This is due to a significant increase in routine emergency response work in 2025. Emergent work was the primary driver for Energy Supply capital spending above imputed adopted in Power Generation (see Section F.3.c below). For SS/IT, the increased capital spending was due to emergent work in the Propel program which will upgrade, advance, and optimize PG&E's SAP system and related processes.

PG&E also has incurred increased capital spending above imputed adopted in Electric Distribution for pole replacement activities (MWC 07) for damaged or deteriorated poles. PG&E must resolve pending pole maintenance tags identified during inspections to address this safety and reliability issue. PG&E's pole replacement activities in High-Fire Threat Districts also meet commitments made in PG&E's WMP.

In addition, PG&E has incurred increased capital spending in Shared Services/IT related to the final purchase price for the Oakland General Office (OGO) campus.

Finally, PG&E has incurred increased capital spending In Electric Distribution for Overhead Maintenance (MWC 2A). These costs are recorded to the OUMBA, except for certain activities recorded to the WMBA. As noted above, the OUMBA provides flexibility to account for variability in the amount of work PG&E will need to complete to correct for damaged and defective equipment found during system inspections. Specifically, in 2025, PG&E incurred unit costs closer to PG&E's proposed amounts than the lower adopted amounts to address overhead maintenance notifications.

PG&E has also incurred increased capital spending in Electric Distribution Capacity (MWC 06,46), WRO (MWC 10) and Electric Distribution Customer Connections (MWC 16), aligned with additional funding provided by D.24-07-008.

PG&E further discusses below and in other sections of this report additional capital spending variances across the Company between GRC-adopted and actual recorded costs.

E. Summary Tables

PG&E's methodology to derive its imputed adopted costs from the 2023 GRC Final Decision is described in Appendix A: 2023 GRC Imputed Regulatory Values Methodology. The tables below summarize PG&E's 2023, 2024, and 2025 spending by expense and capital by Functional Area.

TABLE 1-1
2025 RSAR
2023 GRC CYCLE EXPENSE BY FUNCTIONAL AREA
(THOUSANDS OF DOLLARS)

Line No.	A Functional Area	B1 Imputed Adopted Annual Costs 2023 Imputed Adopted Costs	B2 Imputed Adopted Annual Costs 2024 Imputed Adopted Costs	B3 Imputed Adopted Annual Costs 2025 Imputed Adopted Costs	C Imputed Cost for 2023 GRC Cycle to Date ($) (B1+B2+B3)	D1 Actual Annual Costs 2023 Actual Costs	D2 Actual Annual Costs 2024 Actual Costs	D3 Actual Annual Costs 2025 Actual Costs	E Actual Cost for 2023 GRC Cycle to Date ($) (D1+D2+D3)	F1 Difference for 2025 ($) (D3-B3)	F2 Difference for 2023 GRC Cycle to Date ($) (E-C)	G1 Percent Variance for 2025 (%) ((D3-B3)/B3)	G2 Percent Variance for 2023 GRC Cycle to Date (%) ((E-C)/C)
1	Gas Distribution	539,970.8	551,980.7	567,092.4	1,659,043.9	398,877.9	397,039.8	419,139.4	1,215,057.1	(147,953.0)	(443,986.8)	-26.1%	-26.8%
2	Gas Transmission & Storage	575,614.2	582,924.1	594,871.9	1,753,410.1	471,341.3	423,628.0	493,796.5	1,388,765.8	(101,075.4)	(364,644.4)	-17.0%	-20.8%
3	Electric Distribution	2,276,311.8	2,285,296.8	2,302,151.7	6,863,760.3	2,174,314.7	2,588,837.9	2,595,825.4	7,358,978.0	293,673.7	495,217.6	12.8%	7.2%
4	Energy Supply	595,531.8	608,268.0	462,125.5	1,665,925.2	601,599.0	601,333.4	443,789.3	1,646,721.8	(18,336.1)	(19,203.5)	-4.0%	-1.2%
5	Customer & Communications	346,342.9	354,222.6	321,816.6	1,022,382.1	347,943.2	372,157.2	376,531.1	1,096,631.5	54,714.5	74,249.4	17.0%	7.3%
6	Shared Services/IT	705,344.5	718,715.9	733,873.2	2,157,933.6	685,161.8	750,926.2	705,664.0	2,141,752.0	(28,209.2)	(16,181.6)	-3.8%	-0.7%
7	Human Resources	87,921.5	90,135.6	92,525.5	270,582.6	105,205.7	104,948.9	92,558.8	302,713.4	33.3	32,130.8	0.04%	11.9%
8	Corporate Services (A&G)	157,044.6	161,328.1	165,826.3	484,199.0	186,038.3	205,944.1	212,737.7	604,720.1	46,911.4	120,521.1	28.3%	24.9%
9	Companywide Items [(a)]	1,385,252.7	1,407,599.8	1,233,813.4	4,026,665.9	1,896,325.2	1,877,689.2	1,784,106.7	5,558,121.1	550,293.3	1,531,455.2	44.6%	38.0%
10	**Total**	**6,669,334.8**	**6,760,471.5**	**6,474,096.5**	**19,903,902.7**	**6,866,807.0**	**7,322,504.7**	**7,124,148.9**	**21,313,460.6**	**650,052.4**	**1,409,557.9**	**10.0%**	**7.1%**

(a) Actual costs have been adjusted to exclude amounts that are not recovered from customers. For example, reserves associated with claims, settlements, and worker's compensation have been removed from recorded amounts.

TABLE 1-2
2025 RSAR
2023 GRC CYCLE CAPITAL BY FUNCTIONAL AREA
(THOUSANDS OF DOLLARS)

Line No.	A	B1	B2	B3	C	D1	D2	D3	E	F1	F2	G1	G2
		Imputed Adopted Annual Costs				Actual Annual Costs							
	Functional Area	2023 Imputed Adopted Costs	2024 Imputed Adopted Costs	2025 Imputed Adopted Costs	Imputed Cost for 2023 GRC Cycle to Date ($) (B1+B2+B3)	2023 Actual Costs	2024 Actual Costs	2025 Actual Costs	Actual Cost for 2023 GRC Cycle to Date ($) (D1+D2+D3)	Difference for 2025 ($) (D3-B3)	Difference for 2023 GRC Cycle to Date ($) (E-C)	Percent Variance for 2025 (%) ((D3-B3)/B3)	Percent Variance for 2023 GRC Cycle to Date (%) ((E-C)/C)
1	Gas Distribution	942,055.0	953,065.0	963,134.2	2,858,254.1	976,623.1	961,984.5	1,049,973.0	2,988,580.5	86,838.8	130,326.4	9.0%	4.6%
2	Gas Transmission & Storage	830,998.1	835,756.6	781,411.2	2,448,165.9	683,509.5	755,721.7	724,924.8	2,164,156.0	(56,486.4)	(284,009.8)	-7.2%	-11.6%
3	Electric Distribution	3,549,754.0	3,916,505.5	4,229,637.6	11,695,897.1	4,655,230.9	5,270,932.9	6,656,726.2	16,582,890.0	2,427,088.6	4,886,992.9	57.4%	41.8%
4	Energy Supply	400,822.6	372,873.2	305,842.1	1,079,538.0	315,924.6	493,127.9	488,037.2	1,297,089.7	182,195.1	217,551.8	59.6%	20.2%
5	Customer & Communications	141,618.8	145,600.5	148,728.6	435,947.9	184,458.9	201,869.5	230,312.1	616,640.5	81,583.5	180,692.6	54.9%	41.4%
6	Shared Services/IT	604,013.2	684,259.7	695,211.3	1,983,484.1	603,869.5	766,459.8	2,024,142.3	3,394,471.7	1,328,931.0	1,410,987.5	191.2%	71.1%
7	Human Resources	1,102.4	1,146.6	1,182.4	3,431.4	539.1	2,979.8	2,208.1	5,727.0	1,025.8	2,295.6	86.8%	66.9%
8	Corporate Services (A&G)	2,756.0	2,866.6	2,955.9	8,578.5	1,996.7	3,554.1	5,590.5	11,141.3	2,634.6	2,562.8	89.1%	29.9%
10	**Total**	**6,473,120.0**	**6,912,073.7**	**7,128,103.3**	**20,513,297.0**	**7,422,152.4**	**8,456,630.1**	**11,181,914.3**	**27,060,696.8**	**4,053,811.0**	**6,547,399.8**	**56.9%**	**31.9%**

F. 2025 Imputed vs. Actual Comparison by Functional Area

The significant drivers of the differences between 2025 imputed adopted and actual costs for each functional area within PG&E are summarized below.

IT costs are presented according to the functional area that drove or initiated the costs.

1. Gas Operations

a. Gas Distribution

- Expense: Gas Distribution's total recorded expenses in 2025 were below the imputed adopted values by $148.0 million, or 26 percent. For SRM work, 2025 recorded expenses were below the imputed adopted values by $87.2 million, or 19 percent.[17] Programs that were the most significantly underspent included Locate and Mark (MWC DF); meter protection (MWC EX): and Advanced Mobile Technology(MWC DE). The decreases were primarily attributable to: (1) lower volume of third-party tickets received in Locate and Mark (MAT DFA); (2) meter protection work being reclassified from expense to capital (MAT EXB); and (3) a shift in Advanced Mobile Leak Detection from MAT DEF to MAT DEA.
- Capital: Gas Distribution's total 2025 recorded capital expenditures exceeded imputed adopted values by $86.8 million, or 9 percent. For SRM work, 2025 recorded capital expenditures exceeded imputed adopted values by $97.3 million, or 12 percent. The increases were primarily attributable to: (1) additional service replacement units executed in addition to compliance date driven work (MAT 50B); (2) High-Pressure Regulator replacement, which did not receive funding in the 2023 GRC, however, was deemed important and continued to be performed by Gas Operations (MWC 2K), and (3) higher unit costs and challenging main replacement projects (MAT 50A).

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[17] MWC OM is included as a maintenance activity in accordance with D.19-04-020. Gas Distribution does not consider MWC OM as SRM work.

b. Gas Transmission and Storage

- Expense: Gas Transmission's total recorded expenses in 2025 were below the imputed adopted values by $101.1 million, or 17 percent. For SRM work, 2025 recorded expenses were below the imputed adopted values by $81.6 million, or 15 percent.[18] The increases were primarily attributable to: (1) fewer miles of pipeline assessed through Transmission Integrity Management Program (TIMP) Direct Examinations (MAT HPU); (2) a lower amount of scheduled strength tests in 2025 that required integrity management assessments (MAT HPF); (3) utilization of other assessment technologies which led to a lower scope of work materializing in ICDA Direct Examinations (MAT HPO).
- Capital: Gas Transmission's total 2025 recorded capital expenditures were below the imputed adopted values by $56.5 million, or 7.2 percent. For SRM work, 2025 recorded capital expenditures were below the imputed adopted values by $60.9 million, or 8.3 percent. The increases were primarily attributable to: (1) updates to the Non-TIMP Strength Testing (MAT 75U) working assessment plan implemented to align with the Transmission Definition change or due to scope change to a different assessment method; (2) a lower volume of identified Hydrostatic Testing capital work (MAT 75N) being executed such as capital upgrades needed to facilitate a strength test; and (3) fewer Pipe Replacement in-Lieu of Hydrostatic Testing (MAT 75R) projects being completed to align with the Transmission Definition change or due to scope change to a different assessment method.

2. Electric Distribution

- Expense: Electric Distribution's total recorded expenses in 2025 were above imputed adopted values by $293.7 million, or 12.8 percent. For SRM work, 2025 recorded expenses were above imputed adopted

[18] MWC OM is included as a maintenance activity in accordance with D.19-04-020. GT&S does not consider MWC OM as SRM work.

values by $362.9 million or 16.4 percent.[19] The increase was primarily attributable to:

1) Higher Major Emergency costs in MWC IF driven by response activities to weather events that were not declared emergencies;
2) Higher volume of overhead maintenance notifications completed at higher unit costs in MWC KA;
3) Increased volume of trees worked and higher costs for vegetation management programs in MWC IG (Tree Mortality, Focused Tree Inspections, Tree Removal Inventory, Wood Management, and Vegetation Management for Operational Mitigations); and
4) Higher costs for distribution inspections in MWC BF for a new aerial inspection program and conducting Quality Control audits, and increased number of distribution patrols. The overspend was offset by lower patrol costs for Enhanced Powerline Safety Settings in MWC BH, and lower volume of pole test and treat inspections and pole loading analysis in MWC GA. There were also lower costs for Operational Support work in MWC OS not related to safety, reliability, or maintenance.

- Capital: Electric Distribution's total recorded capital expenditures in 2025 exceeded imputed adopted values by $2,427.1 million, or 57.4 percent. For SRM work, 2025 recorded capital expenditures exceeded imputed adopted values by $1,693.3 million or 50.6 percent. The increase was primarily attributable to:
  1) Higher volumes and unit costs for pole replacements in MWC 07, higher unit costs for overhead maintenance notifications in MWC 2A and higher volumes and unit costs for underground maintenance notifications in MWC 2B;
  2) Higher costs for Routine Emergency in MWC 17, and Major Emergency response to weather events in MWC 95;

[19] MWC OM is included as a maintenance activity in accordance with D.19-04-020. Electric Distribution does not consider MWC OM as SRM work.

3) Increased distribution line and substation capacity work in MWCs 06 and 46 to provide capacity to energize customer loads;
4) Increased emergency substation equipment replacements in MWC 59 to maintain system operations and reliability; and
5) Higher IT costs in MWC 2F driven by capitalization of five year per-paid software agreement and emergent Field Area Network work to address performance issues.

These increases were offset by reductions to distribution underground and network proactive asset replacements in MWC 56, overhead conductor replacements in MWC 08, and proactive substation asset replacements in MWCs 54 and 48.

In addition to SRM capital activities, additional spending in non-SRM New Customer Connections in MWC 16 and WRO in MWC 10 to meet customer energization needs contributed to the total Electric Distribution capital overspend, consistent with the ratemaking mechanism approved in SB 410.[20]

3. Energy Supply

This section includes costs associated with Energy Policy and Procurement, Nuclear Generation, and Power Generation other than power purchase agreement and fuel costs.

a. Energy Policy and Procurement

Energy Policy and Procurement's (EPP) total recorded expenses in 2025 were below imputed adopted values by $11.6 million, or 23.8 percent. This decrease is primarily driven by labor and contract expenses associated with the Strategy Organization (MWC CY), which were $8.9 million below imputed adopted values or 81.0 percent. The Strategy Organization has been reorganized out of EPP and is now part of Corporate Services (A&G).

Energy Policy and Procurement's capital expenditures pertain to upgrading and enhancing IT assets and systems that are in support of Energy Policy and Procurement. Total 2025 recorded capital

[20] CPUC Decision D.24-07-008.

expenditures were below imputed adopted values by $4.1 million, or 33.3 percent. The Energy Policy and Procurement Department does not have safety, reliability, or maintenance related work.

b. Nuclear Generation

- Expense: Nuclear Generation's total recorded expenses in 2025 was below imputed adopted values by $0.4 million, or 0.2 percent. For SRM work, 2025 recorded expenses were below imputed adopted values by $0.2 million, or 0.1 percent. The reduction in spending is spread across several MWCs but is primarily driven by work funding transferred outside of Nuclear Generation after GRC filing.
- Capital: Nuclear Generation's total 2025 recorded capital expenditures were below imputed adopted values by $1.1 million, or 46.7 percent. For SRM work, 2025 recorded capital expenditures were above imputed adopted by $0.1 million or 8.1 percent, primarily driven by completion of DCPP capital replacements.

c. Power Generation

- Expense: Power Generation's total expenses in 2025 were below imputed adopted by $6.4 million, or 2.6 percent. For SRM work, 2025 recorded expenses were below imputed adopted values by $4.6 million, or 2.1 percent. The cost increases were primarily attributable to Potter Valley license surrender costs. The cost increases were offset by a decrease primarily attributable to the Long-Term Service Agreement costs for Gateway Generation Station and Colusa Generation Station, which did not incur major outage costs in 2025.
- Capital: Power Generation's total 2025 recorded capital expenditures were above imputed adopted values by $187.4 million, or 64.4 percent. For SRM work, 2025 recorded capital expenditures were above the imputed adopted values by $185.8 million, or 65.0 percent. The increases were primarily attributable to:
  1) Rescheduled work in MWC 2L, including Fordyce Dam Leakage Reduction and Pit 3 Powerhouse Seismic Retrofit.

2 Emergent and rescheduled work needed to support generation equipment in MWC 2M. The emergent work was mainly Spaulding Pressure Relief Valve Discharge Liner Replacement. The rescheduled work included: Caribou Units 2-5 Generator Rewind; Bucks Creek Powerhouse Replace Unit 2 Turbine Bearing/Shaft; Helms Units 1 and 2 Replace Turbine Shut-off Valves, J.B. Black Powerhouse Unit 2 Transformer Replacement, Belden Powerhouse Refurbish Turbine Shut-off Valve, and West Point Generator Rewind.

3) Emergent and rescheduled work needed to support hydro generation water conveyance in MWC 2N. The emergent work included: Spaulding Dam 1 Replace Intake Rack, Rock Creek Dam Install Cofferdam Baseplates and Upgrade Drum Gate 2 Indicators, Relief Dam Resurface Upstream Liner, Meadow Lake Dam Install Rip Rap, and Lower Feely Crest Restoration Drum. The rescheduled work included: Courtright Dam Upgrade I/D Gate Control, Poe Dam Replace Radial Gate Hoist and Controls, and Rock Creek Cresta Coffer Dam Installation.

The costs were offset by decreases related to delays in the regulatory process related to: (1) FERC operating license renewals for the Drum-Spaulding license and the McCloud-Pit license which then delayed the start date of the capital work required as part of the new operating license; and (2) rescheduled capital projects originating from the spillway assessment recommendations from the 2017 Oroville spillway incident, mainly McCloud Spillway Improvement project.

4. Customer and Communications

- Expense: Customer and Communications' total recorded expenses in 2025 exceeded imputed adopted values by $54.7 million, or 17.0 percent. For SRM work, 2025 recorded expenses were below imputed adopted values by $8.4 million, or 14.9 percent. The decrease in SRM spending was primarily attributable to increased costs and requirements for outbound messages and mass-market communications for PSPS preparedness not materializing as expected.

- Capital: Customer and Communications' total 2025 recorded capital expenditures exceeded imputed adopted values by $81.6 million, or 54.9 percent. For SRM work, 2025 recorded capital expenditures exceeded imputed adopted values by $2.3 million or 2.0 percent. The increase in SRM spending was primarily attributable to: (1) emergent wildfire risk mitigation work not included in the 2023 GRC; and (2) additional electric meters purchased than planned based on demand. The SRM spending increase was offset by reduced gas meter costs due to fewer gas meters purchased and replaced than planned based on demand.

5. Shared Services/IT

- Expense: Shared Services' and IT's total recorded expenses in 2025 were below imputed adopted values by $28.2 million, or 3.8 percent. The decrease was primarily attributable to a change in IT's overhead allocation cost pool that did not impact safety, reliability, or maintenance. This underspend was partially offset by higher spend in Corporate Real Estate Strategy and Services, in connection with optimizing PG&E's OGO campus, including significant improvements in physical security, and performing required non-OGO facilities updates that improves or maintains safety and reliability for an aging facilities portfolio.
- Capital: Shared Services and IT's total 2025 recorded capital expenditures were above imputed adopted by $1,328.9 million, or 191.2 percent. The increase was primarily due to booking the final purchase price for the OGO campus. This overrun was compounded by ongoing emergent work in the Propel program which will upgrade, advance, and optimize PG&E's SAP system and related processes. This investment goes beyond a technology solution that directly addresses the life cycling of an aging system that impacts the Company and changes the way the system is used in order to produce better outcomes. Finally, the increase was compounded due to the implementation of additional unplanned investments in physical security for the OGO campus and surrounding community.

6. Human Resources

- Expense: HR total recorded expenses in 2025 were above imputed adopted values by $0.33 million, or 0.04 percent. For SRM work within PG&E Academy, 2025 recorded expenses were below imputed adopted values by $13.1 million, or 31.1 percent. The majority of the decrease is a reduction in contract support for Electric and Gas Curriculum Development.
- Capital: HR total 2025 recorded capital expenditures exceeded imputed adopted values by $1.0 million, or 86.8 percent. For SRM work within PG&E Academy, 2025 recorded expenses were below imputed adopted values by $0.4 million, or 30.7 percent. The majority of the decrease is related to building upgrades and maintenance.

7. Corporate Services (A&G)

- Expense: A&G total recorded expenses in 2025 exceeded imputed adopted values by $46.9 million, or 28.3 percent. The majority of the increase is due to higher-than-expected legal fees in the Law Organization, reorganizations from other Functional Areas into the Finance, Compliance & Ethics, and Strategy Organizations, and a one-time expense in Executive Offices.
- Capital: Total 2025 recorded capital expenditures were above imputed adopted values by $2.6 million or 89.1 percent. The majority of the overspend is related to the reorganization of the Privacy Department from the Customer Organization (Exhibit (PG&E-6)) to the Ethics and Compliance Organization (Exhibit (PG&E-9)). The imputed adopted value for the Privacy capital costs are included in the Customer section of the RSAR.

8. Companywide Items

- Expense: Companywide Items total recorded expenses in 2025 exceeded imputed adopted values by $550.3 million, or 44.6 percent. As discussed above in Section D.1, the majority of the increase is due to higher active employee benefit costs and Short-Term Incentive Plan relative to those adopted in the 2023 GRC Final Decision.

PACIFIC GAS AND ELECTRIC COMPANY

SECTION 2

GAS OPERATIONS

IMPUTED ADOPTED VS. RECORDED COMPARISON

PACIFIC GAS AND ELECTRIC COMPANY
SECTION 2
GAS OPERATIONS
IMPUTED ADOPTED VS. RECORDED COMPARISON

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PACIFIC GAS AND ELECTRIC COMPANY
SECTION 2
GAS OPERATIONS
IMPUTED ADOPTED VS. RECORDED COMPARISON

A. Introduction

This section includes the following information for the Gas Operations functional area: a comparison of the total 2025 imputed adopted spend to the actual spend, as well as the required data points per program as defined and required in Decision (D.) 22-10-002.[1] This section also includes, for programs that are related to safety, reliability, or maintenance, the Major Work Category (MWC)/Maintenance Activity Type (MAT) Code descriptions, imputed adopted vs. actual cost comparison details and variance explanations. As required by D.19-04-020,[2] the MWC/MAT Code descriptions include a discussion of how each program/project relates to safety, reliability, or maintenance.

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1 D.22-01-002, Appendices A and B.

2 Attachment 2, p. 9.

B. Gas Distribution Comparison Summary Tables

TABLE 2-1
2025 RSAR
2023 GRC CYCLE GAS DISTRIBUTION EXPENSE COMPARISON SUMMARY
(THOUSANDS OF DOLLARS)

Line No	A	B	C1	C2	D1	D2	D3	E	F1	F2	F3	G	H1	H2	I1	I2
					Imputed Adopted Annual Costs				Actual Annual Costs							
	Type (O&M Expense or Capital)	Functional Area	Spending Category - MWC	MWC	2023 Imputed Adopted Costs	2024 Imputed Adopted Costs	2025 Imputed Adopted Costs	Imputed Cost for 2023 GRC Cycle to Date ($) (D1+D2+D3)	2023 Actual Costs	2024 Actual Costs	2025 Actual Costs	Actual Cost for 2023 GRC Cycle to Date ($) (F1+F2+F3)	Difference for 2025 ($) (F3-D3)	Difference for 2023 GRC Cycle to Date ($) (G-E)	Percent Variance for 2025 (%) ((F3-D3)/D3*100)	Percent Variance for 2023 GRC Cycle to Date (%) ((G-E)/E*100)
1	O&M Expense	Gas Distribution	Misc Expense	AB	46,497.9	46,741.4	47,514.7	140,754.0	7,635.8	15,593.4	4,845.5	28,074.7	(42,669.2)	(112,679.4)	-89.8%	-80.1%
2	O&M Expense	Gas Distribution	Provide Field Service	DD	58,056.1	60,036.5	62,111.3	180,203.9	53,446.0	50,752.4	52,794.6	156,993.0	(9,316.8)	(23,210.9)	-15.0%	-12.9%
3	O&M Expense	Gas Distribution	G Dist Leak Survey	DE	37,857.8	38,448.9	39,350.9	115,657.6	30,124.8	26,866.0	26,563.9	83,554.7	(12,787.0)	(32,103.0)	-32.5%	-27.8%
4	O&M Expense	Gas Distribution	G&E T&D Locate and Mark	DF	77,910.9	80,212.7	82,732.2	240,855.8	60,048.1	62,691.9	68,316.1	191,056.1	(14,416.1)	(49,799.7)	-17.4%	-20.7%
5	O&M Expense	Gas Distribution	G Dist Cathodic Protection	DG	27,696.7	28,201.1	28,907.3	84,805.2	25,958.5	22,590.8	23,755.8	72,305.0	(5,151.6)	(12,500.1)	-17.8%	-14.7%
6	O&M Expense	Gas Distribution	Develop & Provide Trainng	DN	2,726.3	2,742.1	2,787.6	8,256.0	606.0	327.0	349.1	1,282.0	(2,438.5)	(6,974.0)	-87.5%	-84.5%
7	O&M Expense	Gas Distribution	G Dist Meter Protection	EX	12,709.0	13,133.4	13,581.7	39,424.1	1,005.4	77.0	69.3	1,151.7	(13,512.4)	(38,272.4)	-99.5%	-97.1%
8	O&M Expense	Gas Distribution	G Dist Operate System	FG	10,009.8	10,308.2	10,638.2	30,956.3	8,092.6	8,588.0	9,543.7	26,224.2	(1,094.6)	(4,732.1)	-10.3%	-15.3%
9	O&M Expense	Gas Distribution	G Dist Preventive Maint	FH	50,183.4	51,295.8	52,703.2	154,182.4	28,305.9	31,926.5	38,804.6	99,037.1	(13,898.6)	(55,145.3)	-26.4%	-35.8%
10	O&M Expense	Gas Distribution	G Dist Corrective Maint	FI/LW	102,075.9	103,827.0	106,360.2	312,263.0	95,255.2	95,541.9	111,711.1	302,508.1	5,350.9	(9,754.9)	5.0%	-3.1%
11	O&M Expense	Gas Distribution	Gas Trans & Dist Sys Mapping	GF	4,307.4	4,414.5	4,540.5	13,262.4	5,247.0	4,805.9	5,538.4	15,591.3	997.9	2,328.8	22.0%	17.6%
12	O&M Expense	Gas Distribution	Gas Trans & Dist Sys Modeling	GG	9,446.6	9,772.2	10,112.0	29,330.8	4,935.1	4,857.8	5,077.5	14,870.4	(5,034.5)	(14,460.5)	-49.8%	-49.3%
13	O&M Expense	Gas Distribution	Manage Energy Efficiency-NonBA	GM	4,592.7	4,670.9	4,784.5	14,048.1	3,453.7	3,070.8	3,200.0	9,724.5	(1,584.5)	(4,323.6)	-33.1%	-30.8%
14	O&M Expense	Gas Distribution	R&D Non-Balancing Account	GZ	4,000.3	4,039.8	4,117.4	12,157.6	2,130.1	1,810.8	2,363.6	6,304.5	(1,753.8)	(5,853.1)	-42.6%	-48.1%
15	O&M Expense	Gas Distribution	Change/Maint Used Gas Meters	HY	920.5	952.2	985.3	2,858.1	794.0	794.4	1,182.8	2,771.3	197.5	(86.8)	20.0%	-3.0%
16	O&M Expense	Gas Distribution	G Dist Integrity Mgt (Non Bal)	JQ	29,530.5	30,385.8	31,343.3	91,259.7	21,211.7	11,853.4	15,385.8	48,451.0	(15,957.5)	(42,808.7)	-50.9%	-46.9%
17	O&M Expense	Gas Distribution	Maintain IT Apps & Infra	JV	13,486.3	13,547.0	13,767.1	40,800.4	5,761.1	6,612.1	4,147.0	16,520.3	(9,620.1)	(24,280.1)	-69.9%	-59.5%
18	O&M Expense	Gas Distribution	G Dist WRO - Maintenance	LK	7,188.8	7,308.7	7,506.3	22,003.8	9,298.3	10,556.4	6,532.3	26,386.9	(974.0)	4,383.1	-13.0%	19.9%
19	O&M Expense	Gas Distribution	Operational Management	OM	13,394.4	13,773.5	14,198.7	41,366.5	21,468.8	18,764.2	13,172.0	53,405.0	(1,026.6)	12,038.5	-7.2%	29.1%
20	O&M Expense	Gas Distribution	Operational Support	OS	27,379.6	28,168.8	29,049.8	84,598.1	14,149.4	18,937.7	25,786.3	58,873.4	(3,263.4)	(25,724.7)	-11.2%	-30.4%
21	**O&M Expense**	**Gas Distribution**	**TOTAL**		**539,970.8**	**551,980.7**	**567,092.4**	**1,659,043.9**	**398,927.3**	**397,018.4**	**419,139.4**	**1,215,085.2**	**(147,952.9)**	**(443,958.8)**	**-26.1%**	**-26.8%**

TABLE 2-2
2025 RSAR
2023 GRC CYCLE GAS DISTRIBUTION CAPITAL COMPARISON SUMMARY
(THOUSANDS OF DOLLARS)

	A	B	C1	C2	D1	D2	D3	E	F1	F2	F3	G	H1	H2	I1	I2
					Imputed Adopted Annual Costs			Imputed Cost for 2023 GRC Cycle to Date ($) (D1+D2+D3)	Actual Annual Costs			Actual Cost for 2023 GRC Cycle to Date ($) (F1+F2+F3)	Difference for 2025 ($) (F3-D3)	Difference for 2023 GRC Cycle to Date ($) (G-E)	Percent Variance for 2025 (%) ((F3-D3)/D3*100)	Percent Variance for 2023 GRC Cycle to Date (%) ((G-E)/E*100)
Line No	**Type (O&M Expense or Capital)**	**Functional Area**	**Spending Category - MWC**	**MWC**	**2023 Imputed Adopted Costs**	**2024 Imputed Adopted Costs**	**2025 Imputed Adopted Costs**		**2023 Actual Costs**	**2024 Actual Costs**	**2025 Actual Costs**					
1	Capital	Gas Distribution	Tools & Equipment	05	6,762.8	7,034.2	7,253.5	21,050.6	4,323.5	9,909.0	13,544.7	27,777.2	6,291.2	6,726.6	86.7%	32.0%
2	Capital	Gas Distribution	G Dist Pipeline Repl Program	14	510,132.5	516,272.8	521,937.5	1,548,342.8	470,726.0	506,521.5	509,609.1	1,486,856.7	(12,328.4)	(61,486.1)	-2.4%	-4.0%
3	Capital	Gas Distribution	Gas Meter Protection-Capital	27	5,475.7	5,541.6	5,602.4	16,619.7	3,042.8	7,031.8	34,376.8	44,451.5	28,774.4	27,831.8	513.6%	167.5%
4	Capital	Gas Distribution	G Dist Customer Connects	29	72,000.0	72,000.0	72,000.0	216,000.0	101,690.7	70,824.2	60,561.0	233,076.0	(11,439.0)	17,076.0	-15.9%	7.9%
5	Capital	Gas Distribution	Build IT Apps & Infra	2F	12,365.3	12,861.6	13,262.5	38,489.4	15,187.8	10,398.9	5,320.5	30,907.2	(7,942.0)	(7,582.2)	-59.9%	-19.7%
6	Capital	Gas Distribution	G Dist Repl/Convert Cust HPR	2K	0.0	0.0	0.0	0.0	18,630.6	17,329.2	20,208.3	56,168.1	20,208.3	56,168.1	100.0%	100.0%
7	Capital	Gas Distribution	NGV - Station Infrastructure	31	4,889.5	4,948.3	5,002.6	14,840.5	3,489.7	4,512.1	4,316.5	12,318.3	(686.2)	(2,522.2)	-13.7%	-17.0%
8	Capital	Gas Distribution	G Dist Capacity	47	41,830.5	42,334.0	42,798.5	126,963.0	21,979.3	9,616.9	9,267.4	40,863.6	(33,531.1)	(86,099.4)	-78.3%	-67.8%
9	Capital	Gas Distribution	G Dist Ctrl Operations Assets	4A	530.5	536.9	542.8	1,610.2	11,693.1	8,764.2	14,714.4	35,171.7	14,171.6	33,561.5	2610.9%	2084.3%
10	Capital	Gas Distribution	G Dist Reliability General	50/3P	209,328.3	211,847.0	214,172.4	635,347.7	239,016.3	218,806.1	281,948.4	739,770.8	67,776.0	104,423.1	31.6%	16.4%
11	Capital	Gas Distribution	G Dist WRO	51	74,841.9	75,742.8	76,573.8	227,158.5	71,891.4	87,088.0	79,152.6	238,132.0	2,578.8	10,973.5	3.4%	4.8%
12	Capital	Gas Distribution	G Dist Leak Repl/Emergency	52	1,640.5	1,660.2	1,678.5	4,979.2	4,647.7	2,253.2	4,876.2	11,777.0	3,197.7	6,797.8	190.5%	136.5%
13	Capital	Gas Distribution	Install New Gas Meters	74	2,257.4	2,284.6	2,309.6	6,851.6	10,296.8	8,882.9	12,024.0	31,203.8	9,714.4	24,352.2	420.6%	355.4%
14	Capital	Gas Distribution	Manage Buildings	78	0.0	0.0	0.0	0.0	7.4	46.5	53.0	106.9	53.0	106.9	100.0%	100.0%
15	**Capital**	**Gas Distribution**	**TOTAL**		**942,055.0**	**953,064.0**	**963,134.2**	**2,858,253.1**	**976,623.1**	**961,984.5**	**1,049,973.0**	**2,988,580.5**	**86,838.9**	**130,327.4**	**9.0%**	**4.6%**

C. Gas Distribution Comparison by MAT for Safety, Reliability, and Maintenance Work Tables

TABLE 2-3
2025 RSAR
2023 GRC CYCLE GAS DISTRIBUTION EXPENSE COMPARISON BY MAT FOR SAFETY, RELIABILITY, AND MAINTENANCE WORK
(THOUSANDS OF DOLLARS)

	A	B	C1	C2	C3	C4	C5	C6	C7	D	E	F
Line No	Type (O&M Expense or Capital)	Functional Area	MWC	MWC Name	MAT	MAT Name	RAMP Risk Name	RAMP Mitigation and/or Control Name	2023 GRC Testimony Reference	RAMP Roll-up (Yes/No)	Program/ Project Life (years)	Program/ Project Year
1	O&M Expense	Gas Distribution	DD	Provide Field Service	DDA	Field Services: Other	SRM Total (Non-RAMP)	SRM Total (Non-RAMP)	Ex 3, Ch 8	No	On-Going	Annual
2	O&M Expense	Gas Distribution	DD	Provide Field Service	DDD	Pilot Relight	SRM Total (Non-RAMP)	SRM Total (Non-RAMP)	Ex 3, Ch 8	No	On-Going	Annual
3	O&M Expense	Gas Distribution	DD	Provide Field Service	DDE	Appliance Adjs	SRM Total (Non-RAMP)	SRM Total (Non-RAMP)	Ex 3, Ch 8	No	On-Going	Annual
4	O&M Expense	Gas Distribution	DD	Provide Field Service	DDF	Gas Fumigation Activity	SRM Total	SRM Total	Ex 3, Ch 8	No	On-Going	Annual
5	O&M Expense	Gas Distribution	DD	Provide Field Service	DDF	Gas Fumigation Activity	Loss of Containment on Gas Customer Connected Equipment	CCEPQ-C015 Gas Fumigation	Ex 3, Ch 8	No	On-Going	Annual
6	O&M Expense	Gas Distribution	DD	Provide Field Service	DDG	Gas Leaks & Emergencies	SRM Total	SRM Total	Ex 3, Ch 8	No	On-Going	Annual
7	O&M Expense	Gas Distribution	DD	Provide Field Service	DDG	Gas Leaks & Emergencies	Loss of Containment on Gas Customer Connected Equipment	CCEPQ-C007 Gas Leaks and Emergencies	Ex 3, Ch 8	No	On-Going	Annual
8	O&M Expense	Gas Distribution	DD	Provide Field Service	DDK	Gas Start	SRM Total (Non-RAMP)	SRM Total (Non-RAMP)	Ex 3, Ch 8	No	On-Going	Annual
9	O&M Expense	Gas Distribution	DD	Provide Field Service	DDL	Gas Stop	SRM Total (Non-RAMP)	SRM Total (Non-RAMP)	Ex 3, Ch 8	No	On-Going	Annual
10	O&M Expense	Gas Distribution	DD	Provide Field Service	DD#	Not assigned	SRM Total (Non-RAMP)	SRM Total (Non-RAMP)	Ex 3, Ch 8	No	N/A	N/A
11	O&M Expense	Gas Distribution	DE	G Dist Leak Survey	DEA	Leak Survey	SRM Total	SRM Total	Ex 3, Ch 10	No	On-Going	Annual
12	O&M Expense	Gas Distribution	DE	G Dist Leak Survey	DEA	Leak Survey	Loss of Containment on Gas Customer Connected Equipment	CCEPQ-C004 CCE Leak Management	Ex 3, Ch 10	No	On-Going	Annual
13	O&M Expense	Gas Distribution	DE	G Dist Leak Survey	DEA	Leak Survey	Loss of Containment on Gas Distribution Main or Service	LOCDM-C014 Distribution Leak Management	Ex 3, Ch 10	No	On-Going	Annual
14	O&M Expense	Gas Distribution	DE	G Dist Leak Survey	DEB	Special Leak Survey	SRM Total	SRM Total	Ex 3, Ch 10	No	On-Going	Annual
15	O&M Expense	Gas Distribution	DE	G Dist Leak Survey	DEB	Special Leak Survey	Loss of Containment on Gas Customer Connected Equipment	CCEPQ-C004 CCE Leak Management	Ex 3, Ch 10	No	On-Going	Annual
16	O&M Expense	Gas Distribution	DE	G Dist Leak Survey	DEB	Special Leak Survey	Loss of Containment on Gas Distribution Main or Service	LOCDM-C014 Distribution Leak Management	Ex 3, Ch 10	No	On-Going	Annual
17	O&M Expense	Gas Distribution	DE	G Dist Leak Survey	DEC	Downgrade No Repair	SRM Total	SRM Total	Ex 3, Ch 10	No	On-Going	Annual
18	O&M Expense	Gas Distribution	DE	G Dist Leak Survey	DEC	Downgrade No Repair	Loss of Containment on Gas Distribution Main or Service	LOCDM-C014 Distribution Leak Management	Ex 3, Ch 10	No	On-Going	Annual
19	O&M Expense	Gas Distribution	DE	G Dist Leak Survey	DED	Rechecks	SRM Total	SRM Total	Ex 3, Ch 10	No	On-Going	Annual
20	O&M Expense	Gas Distribution	DE	G Dist Leak Survey	DED	Rechecks	Loss of Containment on Gas Distribution Main or Service	LOCDM-C014 Distribution Leak Management	Ex 3, Ch 10	No	On-Going	Annual
21	O&M Expense	Gas Distribution	DE	G Dist Leak Survey	DEE	Customer Calls	SRM Total	SRM Total	Ex 3, Ch 10	No	On-Going	Annual
22	O&M Expense	Gas Distribution	DE	G Dist Leak Survey	DEE	Customer Calls	Loss of Containment on Gas Customer Connected Equipment	CCEPQ-C004 CCE Leak Management	Ex 3, Ch 10	No	On-Going	Annual
23	O&M Expense	Gas Distribution	DE	G Dist Leak Survey	DEE	Customer Calls	Loss of Containment on Gas Distribution Main or Service	LOCDM-C014 Distribution Leak Management	Ex 3, Ch 10	No	On-Going	Annual
24	O&M Expense	Gas Distribution	DE	G Dist Leak Survey	DEF	Advanced Mobile Technology	SRM Total	SRM Total	Ex 3, Ch 10	No	On-Going	Annual
25	O&M Expense	Gas Distribution	DE	G Dist Leak Survey	DEF	Advanced MobileTechnology	Loss of Containment on Gas Customer Connected Equipment	CCEPQ-C004 CCE Leak Management	Ex 3, Ch 10	No	On-Going	Annual
26	O&M Expense	Gas Distribution	DE	G Dist Leak Survey	DEF	Advanced MobileTechnology	Loss of Containment on Gas Distribution Main or Service	LOCDM-C014 Distribution Leak Management	Ex 3, Ch 10	No	On-Going	Annual
27	O&M Expense	Gas Distribution	DE	G Dist Leak Survey	DEH	GD Capacity Uprates	SRM Total	SRM Total	Ex 3, Ch 11	No	On-Going	Annual
28	O&M Expense	Gas Distribution	DE	G Dist Leak Survey	DEH	GD Capacity Uprates	Insufficient Capacity to Meet Customer Demand	CPCTY-M007 Distribution Uprates and Downrates	Ex 3, Ch 11	No	On-Going	Annual
29	O&M Expense	Gas Distribution	DE	G Dist Leak Survey	DE#	Not assigned	SRM Total	SRM Total	Ex 3, Ch 10	No	On-Going	Annual
30	O&M Expense	Gas Distribution	DE	G Dist Leak Survey	DE#	Not assigned	Loss of Containment on Gas Customer Connected Equipment	CCEPQ-C004 CCE Leak Management	Ex 3, Ch 10	No	On-Going	Annual
31	O&M Expense	Gas Distribution	DE	G Dist Leak Survey	DE#	Not assigned	Loss of Containment on Gas Distribution Main or Service	LOCDM-C014 Distribution Leak Management	Ex 3, Ch 10	No	On-Going	Annual
32	O&M Expense	Gas Distribution	DF	G&E T&D Locate and Mark	DFA	Locate and Mark	SRM Total	SRM Total	Ex 3, Ch 8	No	On-Going	Annual
33	O&M Expense	Gas Distribution	DF	G&E T&D Locate and Mark	DFA	Locate and Mark	Loss of Containment on Gas Distribution Main or Service	LOCDM-C017 Locate and Mark - Distribution	Ex 3, Ch 8	No	On-Going	Annual
34	O&M Expense	Gas Distribution	DF	G&E T&D Locate and Mark	DFB	Locate and Mark - Standby	SRM Total	SRM Total	Ex 3, Ch 8	No	On-Going	Annual
35	O&M Expense	Gas Distribution	DF	G&E T&D Locate and Mark	DFB	Locate and Mark - Standby	Loss of Containment on Gas Distribution Main or Service	LOCDM-C017 Locate and Mark - Distribution	Ex 3, Ch 8	No	On-Going	Annual
36	O&M Expense	Gas Distribution	DF	G&E T&D Locate and Mark	DF#	Not assigned	SRM Total	SRM Total	Ex 3, Ch 8	No	On-Going	Annual
37	O&M Expense	Gas Distribution	DF	G&E T&D Locate and Mark	DF#	Not assigned	Loss of Containment on Gas Distribution Main or Service	LOCDM-C017 Locate and Mark - Distribution	Ex 3, Ch 8	No	On-Going	Annual
38	O&M Expense	Gas Distribution	DG	G Dist Cathodic Protection	DGA	Cath Protect - Monitoring	SRM Total	SRM Total	Ex 3, Ch 9	No	On-Going	Annual
39	O&M Expense	Gas Distribution	DG	G Dist Cathodic Protection	DGA	Cath Protect - Monitoring	Loss of Containment on Gas Distribution Main or Service	LOCDM-C018 Distribution Corrosion Control Program	Ex 3, Ch 9	No	On-Going	Annual
40	O&M Expense	Gas Distribution	DG	G Dist Cathodic Protection	DGB	Cath Protect- Troubleshoot	SRM Total	SRM Total	Ex 3, Ch 9	No	On-Going	Annual
41	O&M Expense	Gas Distribution	DG	G Dist Cathodic Protection	DGB	Cath Protect- Troubleshoot	Loss of Containment on Gas Distribution Main or Service	LOCDM-C018 Distribution Corrosion Control Program	Ex 3, Ch 9	No	On-Going	Annual
42	O&M Expense	Gas Distribution	DG	G Dist Cathodic Protection	DGC	Cath Protect - Rectifier Maint	SRM Total	SRM Total	Ex 3, Ch 9	No	On-Going	Annual
43	O&M Expense	Gas Distribution	DG	G Dist Cathodic Protection	DGC	Cath Protect - Rectifier Maint	Loss of Containment on Gas Distribution Main or Service	LOCDM-C018 Distribution Corrosion Control Program	Ex 3, Ch 9	No	On-Going	Annual
44	O&M Expense	Gas Distribution	DG	G Dist Cathodic Protection	DGD	Cath Protect - Resurvey	SRM Total	SRM Total	Ex 3, Ch 9	No	9 years	8
45	O&M Expense	Gas Distribution	DG	G Dist Cathodic Protection	DGD	Cath Protect - Resurvey	Loss of Containment on Gas Distribution Main or Service	LOCDM-M003 Enhanced CP Survey and Unprotected Main Evaluation	Ex 3, Ch 9	No	9 years	8

	G1	G2	G3	H	I1	I2	I3	J	K1	K2	L1	L2	L3	L4	M
	Imputed Adopted Annual Costs				Actual Annual Costs										
Line No	2023 Imputed Adopted Costs	2024 Imputed Adopted Costs	2025 Imputed Adopted Costs	Imputed Costs for 2023 GRC Cycle to date($) (G1+G2+G3)	2023 Actual Costs	2024 Actual Costs	2025 Actual Costs	Actual Costs for 2023 GRC Cycle to date($) (I1+I2+I3)	Difference for 2025 ($) (I3-G3)	Difference for 2023 GRC Cycle to Date ($) (J-H)	Spending Percent Variance for 2025 (%) ((I3-G3)/G3*100)	Spending Percent Variance for 2023 GRC Cycle (%) ((J-H)/H*100)	Spending Variance Explanation Required (Y/N)	Percentage Variance Explanation Required (Y/N)	Unit Type
1	0.0	0.0	0.0	0.0	(25.8)	140.1	214.9	329.2	214.9	329.2	100.0%	100%	NO	NO	Non-Unitized: This MAT has no measurable units because it is used for other support costs for field services.
2	12,170.2	12,585.4	13,020.3	37,775.8	11,078.3	10,643.1	10,892.5	32,613.9	(2,127.8)	(5,162.0)	-16.3%	-13.7%	NO	NO	# of Service Tickets
3	1,153.0	1,192.4	1,233.6	3,579.0	1,557.4	1,324.5	1,679.0	4,560.9	445.4	981.9	36.1%	27.4%	NO	NO	# of Service Tickets
4	3,595.1	3,717.7	3,846.2	11,159.0	2,841.5	3,128.0	3,152.1	9,121.6	(694.1)	(2,037.3)	-18.0%	-18.3%	NO	NO	# of Service Tickets
5	3,595.1	3,717.7	3,846.2	11,159.0	2,840.5	3,128.0	3,152.1	9,120.6	(694.1)	(2,038.3)	-18.0%	-18.3%	N/A	N/A	# of Service Tickets
6	31,401.0	32,472.1	33,594.4	97,467.4	32,228.0	30,186.2	31,121.9	93,536.1	(2,472.4)	(3,931.3)	-7.4%	-4.0%	NO	NO	# of Service Tickets
7	31,401.0	32,472.1	33,594.4	97,467.4	32,227.0	30,186.2	31,121.9	93,535.1	(2,472.4)	(3,932.3)	-7.4%	-4.0%	N/A	N/A	# of Service Tickets
8	5,142.1	5,317.5	5,501.3	15,960.9	4,243.0	3,915.6	4,099.2	12,257.8	(1,402.1)	(3,703.1)	-25.5%	-23.2%	NO	NO	# of Service Tickets
9	4,594.7	4,751.4	4,915.6	14,261.7	1,525.5	1,414.8	1,635.0	4,575.4	(3,280.6)	(9,686.4)	-66.7%	-67.9%	NO	NO	# of Service Tickets
10	0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.1	0.0	0.1	100.0%	100%	NO	NO	Non-Unitized: This MAT has no measurable units because it is used for adjustments related to labor and overheads under MWC DD.
11	10,306.7	10,467.1	10,712.4	31,486.2	15,560.2	17,899.5	19,207.2	52,666.9	8,494.8	21,180.7	79.3%	67.3%	NO	YES	Services Surveyed
12	10,306.7	10,467.1	10,712.4	31,486.2	15,558.2	17,899.5	19,207.2	52,664.9	8,494.8	21,178.7	79.3%	67.3%	N/A	N/A	Services Surveyed
13	10,306.7	10,467.1	10,712.4	31,486.2	15,559.2	17,899.5	19,207.2	52,665.9	8,494.8	21,179.7	79.3%	67.3%	N/A	N/A	Services Surveyed
14	2,810.1	2,853.9	2,920.7	8,584.8	3,438.2	2,850.8	2,269.8	8,558.8	(650.9)	(26.0)	-22.3%	-0.3%	NO	NO	Non-Unitized: This MAT has no measurable units because DEB supports annual Distribution Integrity Management Program (DIMP) activities, with scope forecasted based on risk model outputs that vary year to year. The scope is further optimized through coordination with the Super Emitter portion of DEB, where overlapping Picarro survey coverage reduces the required JQA footprint, making the work unsuitable for a single, consistent unit of measure.
15	2,810.1	2,853.9	2,920.7	8,584.8	3,436.2	2,850.8	2,269.8	8,556.8	(650.9)	(28.0)	-22.3%	-0.3%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
16	2,810.1	2,853.9	2,920.7	8,584.8	3,437.2	2,850.8	2,269.8	8,557.8	(650.9)	(27.0)	-22.3%	-0.3%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
17	3,522.1	3,577.0	3,660.8	10,759.9	4,341.4	3,193.9	3,274.6	10,809.9	(386.2)	50.0	-10.5%	0.5%	NO	NO	Services Surveyed
18	3,522.1	3,577.0	3,660.8	10,759.9	4,340.4	3,193.9	3,274.6	10,808.9	(386.2)	49.0	-10.5%	0.5%	N/A	N/A	Services Surveyed
19	2,562.0	2,601.8	2,662.8	7,826.6	863.4	675.6	817.9	2,356.9	(1,844.9)	(5,469.6)	-69.3%	-69.9%	NO	NO	# of Rechecks Performed
20	2,562.0	2,601.8	2,662.8	7,826.6	862.4	675.6	817.9	2,355.9	(1,844.9)	(5,470.6)	-69.3%	-69.9%	N/A	N/A	# of Rechecks Performed
21	789.1	801.4	820.2	2,410.6	2.0	0.0	0.0	2.0	(820.2)	(2,408.6)	-100.0%	-99.9%	NO	NO	Services Surveyed
22	789.1	801.4	820.2	2,410.6	0.0	0.0	0.0	0.0	(820.2)	(2,410.6)	-100.0%	-100.0%	N/A	N/A	Services Surveyed
23	789.1	801.4	820.2	2,410.6	1.0	0.0	0.0	1.0	(820.2)	(2,409.6)	-100.0%	-100.0%	N/A	N/A	Services Surveyed
24	12,396.0	12,588.9	12,883.9	37,868.8	2,787.5	(0.6)	0.0	2,786.9	(12,883.9)	(35,081.9)	-100.0%	-92.6%	YES	YES	Services Surveyed
25	12,396.0	12,588.9	12,883.9	37,868.8	2,785.5	(0.6)	0.0	2,784.9	(12,883.9)	(35,083.9)	-100.0%	-92.6%	N/A	N/A	Services Surveyed
26	12,396.0	12,588.9	12,883.9	37,868.8	2,786.5	(0.6)	0.0	2,785.9	(12,883.9)	(35,082.9)	-100.0%	-92.6%	N/A	N/A	Services Surveyed
27	2,434.8	2,474.6	2,533.8	7,443.1	1,963.6	1,144.8	380.1	3,488.5	(2,153.7)	(3,954.6)	-85.0%	-53.1%	NO	NO	Non-Unitized: This program has no measurable units because it includes various activities to support pressure changes (e.g. engineering activities, repairs as needed, temporary piping needed) which cannot be measured in a meaningful way using a single unit of measure.
28	2,434.8	2,474.6	2,533.8	7,443.1	1,962.6	1,144.8	380.1	3,487.5	(2,153.7)	(3,955.6)	-85.0%	-53.1%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
29	3,036.9	3,084.2	3,156.5	9,277.6	1,179.4	1,101.9	614.3	2,895.7	(2,542.1)	(6,381.9)	-80.5%	-68.8%	NO	NO	Non-Unitized: This MAT has no measurable units because it is used to record other support costs for leak survey.
30	3,036.9	3,084.2	3,156.5	9,277.6	1,179.4	1,101.9	614.3	2,895.7	(2,542.1)	(6,381.9)	-80.5%	-68.8%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
31	3,036.9	3,084.2	3,156.5	9,277.6	1,179.4	1,101.9	614.3	2,895.7	(2,542.1)	(6,381.9)	-80.5%	-68.8%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
32	75,271.7	77,495.6	79,929.8	232,697.1	57,525.8	59,562.6	65,479.2	182,567.6	(14,450.6)	(50,129.5)	-18.1%	-21.5%	YES	NO	# of Tickets
33	75,271.7	77,495.6	79,929.8	232,697.1	57,524.8	59,562.6	65,479.2	182,566.6	(14,450.6)	(50,130.5)	-18.1%	-21.5%	N/A	N/A	# of Tickets
34	447.9	461.2	475.6	1,384.7	289.1	353.6	266.8	909.5	(208.9)	(475.2)	-43.9%	-34.3%	NO	NO	# of times standby is required onsite
35	447.9	461.2	475.6	1,384.7	14.5	17.7	13.3	45.5	(462.3)	(1,339.2)	-97.2%	-96.7%	N/A	N/A	# of times standby is required onsite
36	2,191.2	2,256.0	2,326.8	6,774.0	2,235.1	2,775.7	2,570.2	7,581.0	243.4	807.0	10.5%	11.9%	NO	NO	Non-Unitized: This MAT has no measurable units because it is used to record other support costs and fees for locate and mark.
37	2,191.2	2,256.0	2,326.8	6,774.0	0.0	2,775.7	2,570.20	5,345.9	243.4	(1,428.1)	10.5%	-21.1%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
38	4,189.3	4,265.6	4,372.4	12,827.2	5,056.7	5,093.0	5,312.1	15,461.8	939.7	2,634.5	21.5%	20.5%	NO	NO	# of monitoring points read (P/S reads)
39	4,189.3	4,265.6	4,372.4	12,827.2	5,055.7	5,093.0	5,312.1	15,460.8	939.7	2,633.5	21.5%	20.5%	N/A	N/A	# of monitoring points read (P/S reads)
40	5,017.2	5,108.5	5,236.5	15,362.2	7,484.6	8,553.7	7,532.1	23,570.4	2,295.6	8,208.2	43.8%	53.4%	NO	NO	# of CPA's troubleshot
41	5,017.2	5,108.5	5,236.5	15,362.2	7,483.6	8,553.7	7,532.1	23,569.4	2,295.6	8,207.2	43.8%	53.4%	N/A	N/A	# of CPA's troubleshot
42	633.2	644.8	660.9	1,938.9	1,360.7	804.4	912.4	3,077.6	251.5	1,138.7	38.1%	58.7%	NO	NO	# of Rectifiers Maintained
43	633.2	644.8	660.9	1,938.9	1,359.7	804.4	912.4	3,076.6	251.5	1,137.7	38.1%	58.7%	N/A	N/A	# of Rectifiers Maintained
44	3,795.7	3,864.8	3,961.6	11,622.1	3,570.7	3,463.7	2,803.8	9,838.2	(1,157.8)	(1,783.9)	-29.2%	-15.3%	NO	NO	Non-Unitized: This program has no measurable units because of the mixture of work, however, survey mileage is tracked to indicate overall program progress. Survey findings may lead to additional work in MAT DGB or MAT FII.
45	3,795.7	3,864.8	3,961.6	11,622.1	3,569.7	3,463.7	2,803.8	9,837.2	(1,157.8)	(1,784.9)	-29.2%	-15.4%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.

	N1	N2	N3	O	P1	P2	P3	Q	R1	R2	S1	S2	S3	T	U	V1	V2	V3	W	X
	Imputed Annual Units				Actual Annual Units											Forecast				
Line No	2023 Imputed Adopted Units	2024 Imputed Adopted Units	2025 Imputed Adopted Units	Imputed Units for 2023 GRC Cycle to Date (N1+N2+N3)	2023 Actual Units	2024 Actual Units	2025 Actual Units	Actual Units for 2023 GRC Cycle to Date (P1+P2+P3)	Difference for 2025 (# of Units) (P3-N3)	Difference for 2023 GRC Cycle to Date (# of Units) (Q-O)	Unit Percent Variance for 2025 (%) ((P3-N3)/N3*100)	Unit Percent Variance for 2023 GRC Cycle to Date (%) ((Q-O)/O*100)	Unit Variance Explanation Required (Y/N)	2025 Cost Variance Explanation	2025 Unit Variance Explanation	Scope (U, O, or T)	Schedule (U, O, or T)	Budget (U, O, or T)	Status	Completion Status Statement
1	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period.
2	138,946	138,946	138,946	416,838	110,292	104,897	100,388	315,577	(38,558)	(101,261)	-27.8%	-24.3%	YES	Below variance threshold.	Actual units were lower than imputed due to lower customer demand of Pilot Relight calls.	Under	Under	On-Target	Proceeding as Planned	This demand driven program's work is ongoing and will continue in PG&E's 2023 GRC period.
3	12,142	12,142	12,142	36,426	13,949	11,725	13,438	39,112	1,296	2,686	10.7%	7.4%	NO	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This demand driven program's work is ongoing and will continue in PG&E's 2023 GRC period.
4	34,152	34,152	34,152	102,456	23,250	25,153	24,122	72,525	(10,030)	(29,931)	-29.4%	-29.2%	YES	Below variance threshold.	Actual units were lower than imputed due to lower customer demand of Fumigation Activity calls.	Under	Under	On-Target	Proceeding as Planned	This demand driven program's work is ongoing and will continue in PG&E's 2023 GRC period.
5	34,152	34,152	34,152	102,456	23,250	25,153	24,122	72,525	(10,030)	(29,931)	-29.4%	-29.2%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
6	160,514	160,514	160,514	481,542	120,636	106,801	106,562	333,999	(53,952)	(147,543)	-33.6%	-30.6%	YES	Below variance threshold.	Actual units were lower than imputed due to lower customer demand of Gas Leak & Emergency calls.	Under	Under	On-Target	Proceeding as Planned	This demand driven program's work is ongoing and will continue in PG&E's 2023 GRC period.
7	160,514	160,514	160,514	481,542	120,636	106,801	106,562	333,999	(53,952)	(147,543)	-33.6%	-30.6%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
8	45,509	45,509	45,509	136,527	32,056	29,221	28,605	89,882	(16,904)	(46,645)	-37.1%	-34.2%	YES	Below variance threshold.	Actual units were lower than imputed due to lower customer demand of Gas Start calls.	Under	Under	On-Target	Proceeding as Planned	This demand driven program's work is ongoing and will continue in PG&E's 2023 GRC period.
9	77,877	77,877	77,877	233,631	16,453	17,194	15,525	49,172	(62,352)	(184,459)	-80.1%	-79.0%	YES	Below variance threshold.	Actual units were lower than imputed due to lower customer demand of Gas Stop calls.	Under	Under	On-Target	Proceeding as Planned	This demand driven program's work is ongoing and will continue in PG&E's 2023 GRC period.
10	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This MAT was used for adjustments related to labor and overheads under MWC DD.
11	455,760	455,760	455,760	1,367,280	1,233,158	1,364,697	1,419,401	4,017,256	963,641	2,649,976	211.4%	193.8%	YES	Program expenses exceeded imputed regulatory values due to a shift from MAT DEF to MAT DEA, leveraging Advanced Mobile Leak Detection cars to reduce emissions in the gas system faster, and drive down risk in the system utilizing the Super Emitter Program.	Actual units were higher than imputed units due to a shift from MAT DEF to MAT DEA, leveraging Advanced Mobile Leak Detection cars to reduce emissions in the gas system faster, and drive down risk in the system utilizing the Super Emitter Program.	Over	Over	Over	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period.
12	455,760	455,760	455,760	1,367,280	1,233,158	1,364,697	1,419,401	4,017,256	963,641	2,649,976	211.4%	193.8%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
13	455,760	455,760	455,760	1,367,280	1,233,158	1,364,697	1,419,401	4,017,256	963,641	2,649,976	211.4%	193.8%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
14	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period.
15	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
16	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
17	8,936	8,936	8,936	26,808	2,272	2,703	5,252	10,227	(3,684)	(16,581)	-41.2%	-61.9%	YES	Below variance threshold.	Actual units were lower than imputed units due to grade three leaks that were downgraded from a grade two leak now being charged to the respective repair MAT (FIG, FIP or FIH).	Under	Under	On-Target	Proceeding as Planned	This demand driven program's work is ongoing and will continue in PG&E's 2023 GRC period.
18	8,936	8,936	8,936	26,808	2,272	2,703	5,252	10,227	(3,684)	(16,581)	-41.2%	-61.9%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
19	43,484	43,484	43,484	130,452	22,431	20,175	23,825	66,431	(19,659)	(64,021)	-45.2%	-49.1%	YES	Below variance threshold.	Actual units were lower than imputed units due: 1) leak find rates have decreased since the years 2020-2023 due to more frequent leak surveys; 2) the program was targeting leak repairs prior to the leak's first required recheck date, regardless of the compliance due date; and 3) Grade three leaks were added to the schedule for repair versus prior years where these leaks were not on a repair cycle.	Under	Under	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period.
20	43,484	43,484	43,484	130,452	22,431	20,175	23,825	66,431	(19,659)	(64,021)	-45.2%	-49.1%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
21	3,693	3,693	3,693	11,079	0	0	3,544	3,544	(149)	(7,535)	-4.0%	-68.0%	No	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This demand driven program's work is ongoing and will continue in PG&E's 2023 GRC period.
22	3,693	3,693	3,693	11,079	0	0	3,544	3,544	(149)	(7,535)	-4.0%	-68.0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
23	3,693	3,693	3,693	11,079	0	0	3,544	3,544	(149)	(7,535)	-4.0%	-68.0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
24	905,956	905,956	905,956	2,717,868	244,897	0	0	244,897	(905,956)	(2,472,971)	-100.0%	-91.0%	YES	Program expenses were below imputed values due to a shift of work from MAT DEF to MAT DEA, leveraging Advanced Mobile Leak Detection cars to reduce emissions in the gas system faster, and drive down risk in the system utilizing the Super Emitter Program.	Actual units were lower than imputed units due to a shift of work from MAT DEF to MAT DEA, leveraging Advanced Mobile Leak Detection cars to reduce emissions in the gas system faster, and drive down risk in the system utilizing the Super Emitter Program.	Under	Under	Under	Proceeding as Planned	This work is ongoing and will continue in PG&E's 2023 GRC period. Advanced Mobile Leak Detection shifted from MAT DEF to MAT DEA.
25	905,956	905,956	905,956	2,717,868	244,897	0	0	244,897	(905,956)	(2,472,971)	-100.0%	-91.0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
26	905,956	905,956	905,956	2,717,868	244,897	0	0	244,897	(905,956)	(2,472,971)	-100.0%	-91.0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
27	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period.
28	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
29	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. All equipment is used as part of the leak survey planned.
30	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
31	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
32	863,682	863,682	863,682	2,591,046	611,600	600,706	596,515	1,808,821	(267,167)	(782,225)	-30.9%	-30.2%	YES	Program expenses were below imputed regulatory values due to the forecast ticket increase from third-party driven work not materializing. This is a demand-driven program and all required work has been completed.	Actual units were lower than imputed units due to the forecast ticket increase from third-party driven work not materializing. This is a demand-driven program and all required work has been completed.	Under	Under	Under	Proceeding as Planned	This demand driven program's work is ongoing and will continue in PG&E's 2023 GRC period. Field marking PG&E's underground facilities in response to 811 tickets is required by CA GC 4216.
33	863,682	863,682	863,682	2,591,046	611,600	600,706	596,515	1,808,821	(267,167)	(782,225)	-30.9%	-30.2%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
34	642	642	642	1,926	528	312	367	1,207	(275)	(719)	-42.8%	-37.3%	YES	Below variance threshold.	Actual units were lower than imputed units due to the ticket increase from third-party driven work not materializing as expected.	Under	Under	On-Target	Proceeding as Planned	This demand driven program's work is ongoing and will continue in PG&E's 2023 GRC period. Watching and protecting critical facilities when excavators are operating in the vicinity is required by 49 CFR 192.614.
35	642	642	642	1,926	528	312	367	1,207	(275)	(719)	-42.8%	-37.3%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
36	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. This program is used to cover membership fees associated with 811 Call Centers as required by CA GC 4216.
37	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
38	79,622	79,622	79,622	238,866	97,642	96,906	102,204	296,752	22,582	57,886	28.4%	24.2%	YES	Below variance threshold.	Actual units were higher than imputed units due an increase in the EC-ISSP Program that added ECIS and 10% monitoring units.	Over	Over	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period.
39	79,622	79,622	79,622	238,866	97,642	96,906	102,204	296,752	22,582	57,886	28.4%	24.2%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
40	14,103	14,103	14,103	42,309	14,872	16,636	11,914	43,422	(2,189)	1,113	-15.5%	2.6%	NO	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period.
41	14,103	14,103	14,103	42,309	14,872	16,636	11,914	43,422	(2,189)	1,113	-15.5%	2.6%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
42	3,942	3,942	3,942	11,826	4,060	4,108	4,164	12,332	222	506	5.6%	4.3%	NO	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period.
43	3,942	3,942	3,942	11,826	4,060	4,108	4,164	12,332	222	506	5.6%	4.3%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
44	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. PG&E expects to close the survey portion of Enhanced Survey.
45	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

TABLE 2-3
2025 RSAR
2023 GRC CYCLE GAS DISTRIBUTION EXPENSE COMPARISON BY MAT FOR SAFETY, RELIABILITY, AND MAINTENANCE WORK
(THOUSANDS OF DOLLARS)
(CONTINUED)

Line No	A Type (O&M Expense or Capital)	B Functional Area	C1 MWC	C2 MWC Name	C3 MAT	C4 MAT Name	C5 RAMP Risk Name	C6 RAMP Mitigation and/or Control Name	C7 2023 GRC Testimony Reference	D RAMP Roll-up (Yes/No)	E Program/ Project Life (years)	F Program/ Project Year	G1 Imputed Adopted Annual Costs 2023 Imputed Adopted Costs	G2 2024 Imputed Adopted Costs	G3 2025 Imputed Adopted Costs	H Imputed Costs for 2023 GRC Cycle to date($) (G1+G2+G3)
46	O&M Expense	Gas Distribution	DG	G Dist Cathodic Protection	DGE	G:Isolated Steel Svc Evaluatn	SRM Total	SRM Total	Ex 3, Ch 9	No	9 years	8	6,548.2	6,667.5	6,834.4	20,050.1
47	O&M Expense	Gas Distribution	DG	G Dist Cathodic Protection	DGE	G:Isolated Steel Svc Evaluatn	Loss of Containment on Gas Distribution Main or Service	LOCDM-C022 Electrically Connected Isolated Steel Services	Ex 3, Ch 9	No	9 years	8	6,548.2	6,667.5	6,834.4	20,050.1
48	O&M Expense	Gas Distribution	DG	G Dist Cathodic Protection	DGG	Install casing test stations	SRM Total	SRM Total	Ex 3, Ch 9	No	8 years	5	3,249.6	3,308.8	3,391.7	9,950.1
49	O&M Expense	Gas Distribution	DG	G Dist Cathodic Protection	DGG	Install casing test stations	Loss of Containment on Gas Distribution Main or Service	LOCDM-C019 Casings	Ex 3, Ch 9	No	8 years	5	3,249.6	3,308.8	3,391.7	9,950.1
50	O&M Expense	Gas Distribution	DG	G Dist Cathodic Protection	DGH	Casing mitigate < than 100ft	SRM Total	SRM Total	Ex 3, Ch 9	No	On-Going	Annual	4,263.5	4,341.1	4,449.8	13,054.5
51	O&M Expense	Gas Distribution	DG	G Dist Cathodic Protection	DGH	Casing mitigate < than 100ft	Loss of Containment on Gas Distribution Main or Service	LOCDM-C019 Casings	Ex 3, Ch 9	No	On-Going	Annual	4,263.5	4,341.1	4,449.8	13,054.5
52	O&M Expense	Gas Distribution	EX	G Dist Meter Protection	EXB	MPP Protections	SRM Total	SRM Total	Ex 3, Ch 8	No	On-Going	Annual	12,709.0	13,133.4	13,581.7	39,424.1
53	O&M Expense	Gas Distribution	EX	G Dist Meter Protection	EXB	MPP Protections	Loss of Containment on Gas Customer Connected Equipment	CCEPQ-C001 Meter Protection	Ex 3, Ch 8	No	On-Going	Annual	12,709.0	13,133.4	13,581.7	39,424.1
54	O&M Expense	Gas Distribution	FG	G Dist Operate System	FGA	Gas Distribution Control Centr	SRM Total	SRM Total	Ex 3, Ch 11	No	On-Going	Annual	8,861.5	9,125.7	9,417.8	27,405.0
55	O&M Expense	Gas Distribution	FG	G Dist Operate System	FGA	Gas Distribution Control Centr	Loss of Containment on Gas Customer Connected Equipment	CCEPQ-C006 Gas Distribution Control Center Operations	Ex 3, Ch 11	No	On-Going	Annual	8,861.5	9,125.7	9,417.8	27,405.0
56	O&M Expense	Gas Distribution	FG	G Dist Operate System	FGA	Gas Distribution Control Centr	Insufficient Capacity to Meet Customer Demand	CPCTY-C001 Gas Distribution Control Center Operations	Ex 3, Ch 11	No	On-Going	Annual	8,861.5	9,125.7	9,417.8	27,405.0
57	O&M Expense	Gas Distribution	FG	G Dist Operate System	FGA	Gas Distribution Control Centr	Loss of Containment on Gas Distribution Main or Service	LOCDM-C015 Gas Distribution Control Center Operations	Ex 3, Ch 11	No	On-Going	Annual	8,861.5	9,125.7	9,417.8	27,405.0
58	O&M Expense	Gas Distribution	FG	G Dist Operate System	FGA	Gas Distribution Control Centr	Large Overpressure Event Downstream of Gas M&C Facility	LRGOP-C014 Gas Distribution Control Center Operations	Ex 3, Ch 11	No	On-Going	Annual	8,861.5	9,125.7	9,417.8	27,405.0
59	O&M Expense	Gas Distribution	FG	G Dist Operate System	FGB	Op Distr-G Mns/Svcs	SRM Total	SRM Total	Ex 3, Ch 11	No	On-Going	Annual	968.1	997.0	1,028.9	2,993.9
60	O&M Expense	Gas Distribution	FG	G Dist Operate System	FGB	Op Distr-G Mns/Svcs	Loss of Containment on Gas Distribution Main or Service	LOCDM-C015 Gas Distribution Control Center Operations	Ex 3, Ch 11	No	On-Going	Annual	968.1	997.0	1,028.9	2,993.9
61	O&M Expense	Gas Distribution	FG	G Dist Operate System	FGC	Op Distr-G Reg Genl	SRM Total	SRM Total	Ex 3, Ch 11	No	On-Going	Annual	180.2	185.6	191.5	557.4
62	O&M Expense	Gas Distribution	FG	G Dist Operate System	FGC	Op Distr-G Reg Genl	Loss of Containment on Gas Distribution Main or Service	LOCDM-C015 Gas Distribution Control Center Operations	Ex 3, Ch 11	No	On-Going	Annual	180.2	185.6	191.5	557.4
63	O&M Expense	Gas Distribution	FH	G Dist Preventive Maint	FHA	Maint-Prev-G Mains	SRM Total	SRM Total	Ex 3, Ch 8	No	On-Going	Annual	2,855.3	2,912.0	2,987.9	8,755.2
64	O&M Expense	Gas Distribution	FH	G Dist Preventive Maint	FHA	Maint-Prev-G Mains	Loss of Containment on Gas Distribution Main or Service	LOCDM-C027 Preventive Maintenance Gas Mains	Ex 3, Ch 8	No	On-Going	Annual	2,855.3	2,912.0	2,987.9	8,755.2
65	O&M Expense	Gas Distribution	FH	G Dist Preventive Maint	FHB	Maint-Prev-G Reg Sta	SRM Total	SRM Total	Ex 3, Ch 8	No	On-Going	Annual	5,161.5	5,264.2	5,401.4	15,827.2
66	O&M Expense	Gas Distribution	FH	G Dist Preventive Maint	FHB	Maint-Prev-G Reg Sta	Large Overpressure Event Downstream of Gas M&C Facility	LRGOP-C018 Distribution Regulator Maintenance	Ex 3, Ch 8	No	On-Going	Annual	5,161.5	5,264.2	5,401.4	15,827.2
67	O&M Expense	Gas Distribution	FH	G Dist Preventive Maint	FHB	Maint-Prev-G Reg Sta	Loss of Contnm at Gas Measrm & Cntrl / Cmprsn & Prcssn Facil	MCCPF-C011 Distribution Regulator Maintenance	Ex 3, Ch 8	No	On-Going	Annual	5,161.5	5,264.2	5,401.4	15,827.2
68	O&M Expense	Gas Distribution	FH	G Dist Preventive Maint	FHC	Maint-Prev-G Farm Tap	SRM Total	SRM Total	Ex 3, Ch 8	No	On-Going	Annual	422.3	430.7	441.9	1,295.0
69	O&M Expense	Gas Distribution	FH	G Dist Preventive Maint	FHC	Maint-Prev-G Farm Tap	Large Overpressure Event Downstream of Gas M&C Facility	LRGOP-C019 Farm Tap Maintenance	Ex 3, Ch 8	No	On-Going	Annual	422.3	430.7	441.9	1,295.0
70	O&M Expense	Gas Distribution	FH	G Dist Preventive Maint	FHC	Maint-Prev-G Farm Tap	Loss of Contnm at Gas Measrm & Cntrl / Cmprsn & Prcssn Facil	MCCPF-C012 Farm Tap Maintenance	Ex 3, Ch 8	No	On-Going	Annual	422.3	430.7	441.9	1,295.0
71	O&M Expense	Gas Distribution	FH	G Dist Preventive Maint	FHE	Maint-Prev-G Svcs	SRM Total	SRM Total	Ex 3, Ch 8	No	On-Going	Annual	4,808.3	4,904.0	5,031.8	14,744.0
72	O&M Expense	Gas Distribution	FH	G Dist Preventive Maint	FHE	Maint-Prev-G Svcs	Loss of Containment on Gas Distribution Main or Service	LOCDM-C023 Preventive Maintenance Gas Services	Ex 3, Ch 8	No	On-Going	Annual	4,808.3	4,904.0	5,031.8	14,744.0
73	O&M Expense	Gas Distribution	FH	G Dist Preventive Maint	FHG	Maint-Prev-G Main Vlv	SRM Total	SRM Total	Ex 3, Ch 8	No	On-Going	Annual	2,503.6	2,553.4	2,620.0	7,677.0
74	O&M Expense	Gas Distribution	FH	G Dist Preventive Maint	FHG	Maint-Prev-G Main Vlv	Loss of Containment on Gas Distribution Main or Service	LOCDM-C026 Maintenance, Preventative, Gas Valves	Ex 3, Ch 8	No	On-Going	Annual	2,503.6	2,553.4	2,620.0	7,677.0
75	O&M Expense	Gas Distribution	FH	G Dist Preventive Maint	FHI	Maint-Corr G Svc Valves	SRM Total	SRM Total	Ex 3, Ch 8	No	On-Going	Annual	8,267.2	8,431.6	8,651.4	25,350.2
76	O&M Expense	Gas Distribution	FH	G Dist Preventive Maint	FHI	Maint-Corr G Svc Valves	Loss of Containment on Gas Customer Connected Equipment	CCEPQ-C011 Corrective Maintenance, Gas Service Valves	Ex 3, Ch 8	No	On-Going	Annual	8,267.2	8,431.6	8,651.4	25,350.2
77	O&M Expense	Gas Distribution	FH	G Dist Preventive Maint	FHJ	Gas Non-Recurring Projects	SRM Total	SRM Total	Ex 3, Ch 8	No	On-Going	Annual	3,884.0	3,961.3	4,064.5	11,909.8
78	O&M Expense	Gas Distribution	FH	G Dist Preventive Maint	FHJ	Gas Non-Recurring Projects	Loss of Contnm at Gas Measrm & Cntrl / Cmprsn & Prcssn Facil	MCCPF-C028 Preventive Maintenance Gas Valves	Ex 3, Ch 8	No	On-Going	Annual	3,884.0	3,961.3	4,064.5	11,909.8
79	O&M Expense	Gas Distribution	FH	G Dist Preventive Maint	FHK	GD Corrosion AC Inspections	SRM Total	SRM Total	Ex 3, Ch 9	No	On-Going	Annual	145.3	149.2	153.7	448.1
80	O&M Expense	Gas Distribution	FH	G Dist Preventive Maint	FHK	GD Corrosion AC Inspections	Loss of Containment on Gas Distribution Main or Service	LOCDM-C020 Atmospheric Corrosion, Mains and Services	Ex 3, Ch 9	No	On-Going	Annual	145.3	149.2	153.7	448.1
81	O&M Expense	Gas Distribution	FH	G Dist Preventive Maint	FHL	Atmospheric Corsn Main Rep	SRM Total	SRM Total	Ex 3, Ch 9	No	On-Going	Annual	3,243.2	3,329.6	3,429.8	10,002.6
82	O&M Expense	Gas Distribution	FH	G Dist Preventive Maint	FHL	Atmospheric Corsn Main Rep	Loss of Containment on Gas Distribution Main or Service	LOCDM-C020 Atmospheric Corrosion, Mains and Services	Ex 3, Ch 9	No	On-Going	Annual	3,243.2	3,329.6	3,429.8	10,002.6
83	O&M Expense	Gas Distribution	FH	G Dist Preventive Maint	FHM	Atmospheric Corsn Serv Rep	SRM Total	SRM Total	Ex 3, Ch 9	No	On-Going	Annual	12,498.8	12,831.7	13,218.2	38,548.7
84	O&M Expense	Gas Distribution	FH	G Dist Preventive Maint	FHM	Atmospheric Corsn Serv Rep	Loss of Containment on Gas Distribution Main or Service	LOCDM-C020 Atmospheric Corrosion, Mains and Services	Ex 3, Ch 9	No	On-Going	Annual	12,498.8	12,831.7	13,218.2	38,548.7
85	O&M Expense	Gas Distribution	FH	G Dist Preventive Maint	FHN	Atmospheric Corsn Reg Stn Rprs	SRM Total	SRM Total	Ex 3, Ch 9	No	On-Going	Annual	1,050.6	1,078.6	1,111.1	3,240.3
86	O&M Expense	Gas Distribution	FH	G Dist Preventive Maint	FHN	Atmospheric Corsn Reg Stn Rprs	Loss of Contnm at Gas Measrm & Cntrl / Cmprsn & Prcssn Facil	MCCPF-C017 Facility Corrosion Control Program	Ex 3, Ch 9	No	On-Going	Annual	1,050.6	1,078.6	1,111.1	3,240.3
87	O&M Expense	Gas Distribution	FH	G Dist Preventive Maint	FHO	PM SCADA	SRM Total	SRM Total	Ex 3, Ch 8	No	On-Going	Annual	1,501.5	1,531.3	1,571.3	4,604.1
88	O&M Expense	Gas Distribution	FH	G Dist Preventive Maint	FHO	PM SCADA	Insufficient Capacity to Meet Customer Demand	CPCTY-C006 Distribution SCADA Maintenance	Ex 3, Ch 8	No	On-Going	Annual	1,501.5	1,531.3	1,571.3	4,604.1
89	O&M Expense	Gas Distribution	FH	G Dist Preventive Maint	FHO	PM SCADA	Large Overpressure Event Downstream of Gas M&C Facility	LRGOP-C017 Distribution SCADA Maintenance	Ex 3, Ch 8	No	On-Going	Annual	1,501.5	1,531.3	1,571.3	4,604.1
90	O&M Expense	Gas Distribution	FH	G Dist Preventive Maint	FHO	PM SCADA	Loss of Contnm at Gas Measrm & Cntrl / Cmprsn & Prcssn Facil	MCCPF-C003 Distribution SCADA Maintenance	Ex 3, Ch 8	No	On-Going	Annual	1,501.5	1,531.3	1,571.3	4,604.1
91	O&M Expense	Gas Distribution	FH	G Dist Preventive Maint	FHP	CM SCADA	SRM Total	SRM Total	Ex 3, Ch 8	No	On-Going	Annual	776.8	792.3	812.9	2,382.1
92	O&M Expense	Gas Distribution	FH	G Dist Preventive Maint	FHP	CM SCADA	Insufficient Capacity to Meet Customer Demand	CPCTY-C006 Distribution SCADA Maintenance	Ex 3, Ch 8	No	On-Going	Annual	776.8	792.3	812.9	2,382.1
93	O&M Expense	Gas Distribution	FH	G Dist Preventive Maint	FHP	CM SCADA	Large Overpressure Event Downstream of Gas M&C Facility	LRGOP-C017 Distribution SCADA Maintenance	Ex 3, Ch 8	No	On-Going	Annual	776.8	792.3	812.9	2,382.1
94	O&M Expense	Gas Distribution	FH	G Dist Preventive Maint	FHP	CM SCADA	Loss of Contnm at Gas Measrm & Cntrl / Cmprsn & Prcssn Facil	MCCPF-C003 Distribution SCADA Maintenance	Ex 3, Ch 8	No	On-Going	Annual	776.8	792.3	812.9	2,382.1
95	O&M Expense	Gas Distribution	FH	G Dist Preventive Maint	FHQ	GD Over Pressure Protectn Exp.	SRM Total	SRM Total	Ex 3, Ch 6	No	5	4	0.0	0.0	0.0	0.0

Line No	I1 Actual Annual Costs 2023 Actual Costs	I2 2024 Actual Costs	I3 2025 Actual Costs	J Actual Costs for 2023 GRC Cycle to date($) (I1+I2+I3)	K1 Difference for 2025 ($) (I3-G3)	K2 Difference for 2023 GRC Cycle to Date ($) (J-H)	L1 Spending Percent Variance for 2025 (%) ((I3-G3)/G3*100)	L2 Spending Percent Variance for 2023 GRC Cycle (%) ((J-H)/H*100)	L3 Spending Variance Explanation Required (Y/N)	L4 Percentage Variance Explanation Required (Y/N)	M Unit Type
46	4,084.5	2,904.6	1,794.8	8,783.8	(5,039.7)	(11,266.3)	-73.7%	-56.2%	NO	YES	Non-Unitized: This program has no measurable units because there are multiple aspects of the work including field survey, SAP record updates, and GIS mapping to complete the survey, however, service risers surveyed are tracked to indicate overall program progress. Survey findings may lead to additional work in MAT DGB or MAT FII.
47	4,083.5	2,904.6	1,794.8	8,782.8	(5,039.7)	(11,267.3)	-73.7%	-56.2%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
48	2,496.5	1,068.0	3,111.4	6,675.9	(280.3)	(3,274.2)	-8.3%	-32.9%	NO	NO	# of Casing Test Stations Installed
49	2,495.5	1,068.0	3,111.4	6,674.9	(280.3)	(3,275.2)	-8.3%	-32.9%	N/A	N/A	# of Casing Test Stations Installed
50	1,911.8	703.3	2,289.2	4,904.3	(2,160.6)	(8,150.2)	-48.6%	-62.4%	NO	NO	# of Casings Mitigated
51	1,910.8	703.3	2,289.2	4,903.3	(2,160.6)	(8,151.2)	-48.6%	-62.4%	N/A	N/A	# of Casings Mitigated
52	1,006.4	77.0	69.3	1,152.7	(13,512.4)	(38,271.4)	-99.5%	-97.1%	YES	YES	# of Locations
53	1,005.4	77.0	69.3	1,151.7	(13,512.4)	(38,272.4)	-99.5%	-97.1%	N/A	N/A	# of Locations
54	4.0	7,798.0	8,725.6	16,527.6	(692.3)	(10,877.4)	-7.4%	-39.7%	NO	NO	Non-Unitized: This MAT has no measurable units because it is used to record staffing related costs for Gas Distribution Control Center employees.
55	0.0	7,798.0	8,725.6	16,523.6	(692.3)	(10,881.4)	-7.4%	-39.7%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
56	1.0	7,798.0	8,725.6	16,524.6	(692.3)	(10,880.4)	-7.4%	-39.7%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
57	2.0	7,798.0	8,725.6	16,525.6	(692.3)	(10,879.4)	-7.4%	-39.7%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
58	3.0	7,798.0	8,725.6	16,526.6	(692.3)	(10,878.4)	-7.4%	-39.7%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
59	703.2	655.5	712.0	2,070.7	(316.9)	(923.2)	-30.8%	-30.8%	NO	NO	Non-Unitized: This program has no measurable units because it encompasses a variety of different O&M activities. A count of the operations completed is captured in SAP.
60	702.2	655.5	712.0	2,069.7	(316.9)	(924.2)	-30.8%	-30.9%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
61	223.0	134.5	106.1	463.5	(85.4)	(93.8)	-44.6%	-16.8%	NO	NO	Non-Unitized: This program has no measurable units because it encompasses a variety of different O&M activities. A count of the operations completed is captured in SAP.
62	222.0	134.5	106.1	462.5	(85.4)	(94.8)	-44.6%	-17.0%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
63	1,068.0	1,179.7	2,025.0	4,272.7	(962.9)	(4,482.5)	-32.2%	-51.2%	NO	NO	# Mains Maintained
64	1,067.0	1,179.7	2,025.0	4,271.7	(962.9)	(4,483.5)	-32.2%	-51.2%	N/A	N/A	# Mains Maintained
65	4,396.4	5,698.3	5,677.1	15,771.8	275.7	(55.4)	5.1%	-0.3%	NO	NO	non-unitized: This program has no measurable units bec
66	4,394.4	5,698.3	5,677.1	15,769.8	275.7	(57.4)	5.1%	-0.4%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
67	4,395.4	5,698.3	5,677.1	15,770.8	275.7	(56.4)	5.1%	-0.4%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
68	172.3	350.0	369.8	892.1	(72.2)	(402.9)	-16.3%	-31.1%	NO	NO	non-unitized: This program has no measurable units bec
69	170.3	350.0	369.8	890.1	(72.2)	(404.9)	-16.3%	-31.3%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
70	171.3	350.0	369.8	891.1	(72.2)	(403.9)	-16.3%	-31.2%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
71	4,349.0	4,195.0	4,690.9	13,234.8	(340.9)	(1,509.2)	-6.8%	-10.2%	NO	NO	# of Spans Mitigated
72	4,348.0	4,195.0	4,690.9	13,233.8	(340.9)	(1,510.2)	-6.8%	-10.2%	N/A	N/A	# of Spans Mitigated
73	1,463.3	1,487.5	1,869.4	4,820.2	(750.6)	(2,856.8)	-28.6%	-37.2%	NO	NO	Non-Unitized: This program has no measurable units because it encompasses a variety of different O&M activities. A count of the operations completed is captured in SAP.
74	1,462.3	1,487.5	1,869.4	4,819.2	(750.6)	(2,857.8)	-28.6%	-37.2%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
75	1,905.8	5,389.7	10,994.5	18,290.0	2,343.1	(7,060.2)	27.1%	-27.9%	NO	NO	# of valves repaired/replaced
76	1,904.8	5,389.7	10,994.5	18,289.0	2,343.1	(7,061.2)	27.1%	-27.9%	N/A	N/A	# of valves repaired/replaced
77	1,380.3	1,429.5	1,551.0	4,360.8	(2,513.5)	(7,548.9)	-61.8%	-63.4%	NO	NO	Non-Unitized: This MAT has no measurable units because it includes one-time non-recurring maintenance projects.
78	1,379.3	1,429.5	1,551.0	4,359.8	(2,513.5)	(7,549.9)	-61.8%	-63.4%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
79	201.5	108.2	105.9	415.6	(47.8)	(32.5)	-31.1%	-7.3%	NO	NO	# of inspections completed
80	200.5	108.2	105.9	414.6	(47.8)	(33.5)	-31.1%	-7.5%	N/A	N/A	# of inspections completed
81	2,414.7	1,574.3	819.7	4,808.7	(2,610.2)	(5,193.9)	-76.1%	-51.9%	NO	NO	# of Riser Replacements & Service Spans
82	2,413.7	1,574.3	819.7	4,807.7	(2,610.2)	(5,194.9)	-76.1%	-51.9%	N/A	N/A	# of Riser Replacements & Service Spans
83	3,702.1	5,509.0	3,323.6	12,534.6	(9,894.6)	(26,014.1)	-74.9%	-67.5%	NO	YES	# of Riser Replacements & Service Spans
84	3,701.1	5,509.0	3,323.6	12,533.6	(9,894.6)	(26,015.1)	-74.9%	-67.5%	N/A	N/A	# of Riser Replacements & Service Spans
85	1,747.6	1,246.1	1,798.4	4,792.1	687.3	1,551.8	61.9%	47.9%	NO	NO	# of Stations Mitigated
86	1,746.6	1,246.1	1,798.4	4,791.1	687.3	1,550.8	61.9%	47.9%	N/A	N/A	# of Stations Mitigated
87	1,135.4	1,244.5	1,312.4	3,692.3	(258.8)	(911.8)	-16.5%	-19.8%	NO	NO	Non-Unitized: This program has no measurable units because it encompasses a variety of different O&M activities. A count of the operations completed is captured in SAP.
88	1,132.4	1,244.5	1,312.4	3,689.3	(258.8)	(914.8)	-16.5%	-19.9%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
89	1,133.4	1,244.5	1,312.4	3,690.3	(258.8)	(913.8)	-16.5%	-19.8%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
90	1,134.4	1,244.5	1,312.4	3,691.3	(258.8)	(912.8)	-16.5%	-19.8%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
91	578.8	643.7	578.0	1,800.5	(234.9)	(581.6)	-28.9%	-24.4%	NO	NO	Non-Unitized: This program has no measurable units because it encompasses a variety of different O&M activities. A count of the operations completed is captured in SAP.
92	575.8	643.7	578.0	1,797.5	(234.9)	(584.6)	-28.9%	-24.5%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
93	576.8	643.7	578.0	1,798.5	(234.9)	(583.6)	-28.9%	-24.5%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
94	577.8	643.7	578.0	1,799.5	(234.9)	(582.6)	-28.9%	-24.5%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
95	1,057.4	859.5	891.7	2,808.6	891.7	2,808.6	100.0%	100%	NO	NO	Non-Unitized: This program has no measurable units because it encompasses a variety of different expense-related activities that are associated with the Overpressure Protection Program, like sulfur filter installations and minor sense line work on low pressure stations, in addition to conducting studies, emergency response to an overpressure event, and other miscellaneous activities.

Line No	N1 Imputed Annual Units 2023 Imputed Adopted Units	N2 2024 Imputed Adopted Units	N3 2025 Imputed Adopted Units	O Imputed Units for 2023 GRC Cycle to Date (N1+N2+N3)	P1 Actual Annual Units 2023 Actual Units	P2 2024 Actual Units	P3 2025 Actual Units	Q Actual Units for 2023 GRC Cycle to Date (P1+P2+P3)	R1 Difference for 2025 (# of Units) (P3-N3)	R2 Difference for 2023 GRC Cycle to Date (# of Units) (Q-O)	S1 Unit Percent Variance for 2025 (%) ((P3-N3)/N3*100)	S2 Unit Percent Variance for 2023 GRC Cycle to Date (%) ((Q-O)/O*100)	S3 Unit Variance Explanation Required (Y/N)	T 2025 Cost Variance Explanation	U 2025 Unit Variance Explanation	V1 Forecast Scope (U, O, or T)	V2 Schedule (U, O, or T)	V3 Budget (U, O, or T)	W Status	X Completion Status Statement
46	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO	Actual costs were lower than imputed due to the field survey portion of the Enhanced Survey program for distribution being completed early and did not use remaining funding. Field survey work for this MAT code was completed prior to July of 2025.	Below variance threshold.	On-Target	On-Target	Under	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. Completing as planned, continuing with data clean up phase of Enhanced Survey Program, schedule to go through 2028 (49 CFR § 192.463 and 465).
47	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
48	140	140	140	420	37	14	59	110	(81)	(310)	-57.9%	-73.8%	YES	N/A	Actual units were lower than imputed due to the higher than expected unit costs due to the need for more detailed permit sketches to meet agency requirements, permitting and restoration costs, and increases in contract labor costs.	Under	Under	Under	Rescheduled	Reallocation of funding to other expense programs that received additional funding above imputed.
49	140	140	140	420	37	14	59	110	(81)	(310)	-57.9%	-73.8%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
50	33	33	33	99	12	6	14	32	(19)	(67)	-57.6%	-67.7%	YES	N/A	Actual units were lower than imputed due to higher unit cot and project delay for weather condition, cross bore and scope change and long-lead permitting.	Under	Under	Under	Rescheduled	Reallocation of funding to other expense programs that received additional funding above imputed.
51	33	33	33	99	12	6	14	32	(19)	(67)	-57.6%	-67.7%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
52	15,429	15,429	15,429	46,287	1,255	0	0	1,255	(15,429)	(45,032)	-100.0%	-97.3%	YES	Actual dollars lower than imputed due to the reclassification of all Meter Protection Post installations from expense (MAT EXB) to capital (MAT 27A).	Actual units were lower than imputed due to the reclassification of Meter Post Protection installations from Expense (MAT EXB) to Capital (MAT 27A).	Under	Under	Under	Cancelled	The expense Meter Protection Program has been sunset as these units are now being capitalized per capital accounting guidance. Therefore, starting in 2024, this type of work is captured under MAT 27A. The original volume of MPP imputed units will be completed by the end of the 2023 GRC.
53	15,429	15,429	15,429	46,287	1,255	0	0	1,255	(15,429)	(45,032)	-100.0%	-97.3%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
54	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to record costs related to PG&E's Gas Distribution Control Center.
55	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
56	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
57	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
58	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
59	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program is proceeding as planned and is for operations & maintenance work related to compliance, safety and reliability. The program is ongoing with no end date.
60	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
61	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program is proceeding as planned and is for operations & maintenance work related to compliance, safety and reliability. The program is ongoing with no end date.
62	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
63	605	605	605	1,815	192	165	195	552	(410)	(1,263)	-67.8%	-69.6%	YES	N/A	Actual units lower than imputed due to reduced number of corrective projects identified in year compared to forecasts. Any remaining units from 2023 and 2024 will be completed in 2026.	Under	Under	On-Target	Proceeding as Planned	This program's work is proceeding as planned and will continue in PG&E's 2023 GRC cycle. The purpose of this program is to complete corrective maintenance on main distribution pipe lines < 100'.
64	605	605	605	1,815	192	165	195	552	(410)	(1,263)	-67.8%	-69.6%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
65	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program is proceeding as planned and is for maintenance work related to compliance, safety and reliability. The program is ongoing with no end date.
66	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
67	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
68	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program is proceeding as planned and is for maintenance work related to compliance, safety and reliability. The program is ongoing with no end date.
69	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
70	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
71	2,606	2,606	2,606	7,818	1,656	1,753	1,726	5,135	(880)	(2,683)	-33.8%	-34.3%	YES	Below variance threshold.	Actual units lower than imputed due to reduced number of corrective projects identified in year compared to forecasts. Any remaining units from 2023 and 2024 will be completed in 2026.	Under	Under	On-Target	Proceeding as Planned	This program's work is proceeding as planned and will continue in PG&E's 2023 GRC cycle. The purpose of this program is to complete corrective maintenance on services lines that do not include full service replacement.
72	2,606	2,606	2,606	7,818	1,656	1,753	1,726	5,135	(880)	(2,683)	-33.8%	-34.3%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
73	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO	Below variance threshold.	N/A	On-Target	On-Target	On-Target	Proceeding as Planned	This program is proceeding as planned and is for maintenance work related to compliance, safety and reliability. The program is ongoing with no end date.
74	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
75	32,345	32,345	32,345	97,035	3,045	9,864	19,576	32,485	(12,769)	(64,550)	-39.5%	-66.5%	YES	Below variance threshold.	Actual units lower than imputed due to reduced number of corrective projects identified in year compared to forecasts. Any remaining units from 2023 and 2024 will be completed in 2026.	Under	Under	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to replace service valves < 2"
76	32,345	32,345	32,345	97,035	3,045	9,864	19,576	32,485	(12,769)	(64,550)	-39.5%	-66.5%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
77	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program is proceeding as planned and will continue in PG&E's 2023 GRC cycle. This program includes the cost associated with repairs of non-carrying gas facilities such as repairs for sunken trenches, fence installations and repairs, vault lid replacements.
78	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
79	461	461	461	1,383	597	454	444	1,495	(17)	112	-3.7%	8.1%	No	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period.
80	461	461	461	1,383	597	454	444	1,495	(17)	112	-3.7%	8.1%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
81	145	145	145	435	143	73	54	270	(91)	(165)	-62.8%	-37.9%	YES	N/A	Actual units were lower than imputed due to job cancellation (order duplication, work performed under a different order, work identified incorrectly - after corrosion review).	Under	Under	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to maintain and re-coat facilities that have observed corrosion or have deteriorated coating.
82	145	145	145	435	143	73	54	270	(91)	(165)	-62.8%	-37.9%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
83	56,822	56,822	56,822	170,466	13,229	18,607	10,350	42,186	(46,472)	(128,280)	-81.8%	-75.3%	YES	Actual costs were lower than imputed due to reprioritization for higher priority/risk work.	Actual units were lower than imputed units due to reprioritized for higher priority/risk work.	Under	Under	Under	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period.
84	56,822	56,822	56,822	170,466	13,229	18,607	10,350	42,186	(46,472)	(128,280)	-81.8%	-75.3%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
85	60	60	60	180	51	30	43	124	(17)	(56)	-28.3%	-31.1%	YES	N/A	Actual units were lower than imputed due to job cancellation (order duplication, work performed under a different order, work identified incorrectly - after corrosion review or asset was removed/re-built).	Under	Under	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to maintain and re-coat facilities that have observed corrosion or have deteriorated coating.
86	60	60	60	180	51	30	43	124	(17)	(56)	-28.3%	-31.1%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
87	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program is proceeding as planned and is for maintenance work related to compliance, safety and reliability. The program is ongoing with no end date.
88	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
89	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
90	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
91	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program is proceeding as planned and is for maintenance work related to compliance, safety and reliability. The program is ongoing with no end date.
92	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
93	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
94	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
95	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period.

TABLE 2-3
2025 RSAR
2023 GRC CYCLE GAS DISTRIBUTION EXPENSE COMPARISON BY MAT FOR SAFETY, RELIABILITY, AND MAINTENANCE WORK
(THOUSANDS OF DOLLARS)
(CONTINUED)

	A	B	C1	C2	C3	C4	C5	C6	C7	D	E	F	G1	G2	G3	H	I1	I2	I3	J
													Imputed Adopted Annual Costs				Actual Annual Costs			
Line No	Type (O&M Expense or Capital)	Functional Area	MWC	MWC Name	MAT	MAT Name	RAMP Risk Name	RAMP Mitigation and/or Control Name	2023 GRC Testimony Reference	RAMP Roll-up (Yes/No)	Program/ Project Life (years)	Program/ Project Year	2023 Imputed Adopted Costs	2024 Imputed Adopted Costs	2025 Imputed Adopted Costs	Imputed Costs for 2023 GRC Cycle to date($) (G1+G2+G3)	2023 Actual Costs	2024 Actual Costs	2025 Actual Costs	Actual Costs for 2023 GRC Cycle to date($) (I1+I2+I3)
96	! Expense	Gas Distribution	FH	G Dist Preventive Maint	FHQ	GD Over Pressure Protectn Exp.	Large Overpressure Event Downstream of Gas M&C Facility	LRGOP-M003 GD Overpressure Protection	Ex 3, Ch 6	No	5	4	0.0	0.0	0.0	0.0	1,056.4	859.5	891.7	2,807.6
97	! Expense	Gas Distribution	FH	G Dist Preventive Maint	FHR	Distribution Pipeline Markers	SRM Total	SRM Total	Ex 3, Ch 8	No	On-Going	Annual	1,852.6	1,889.5	1,938.7	5,680.8	17.0	75.2	1,987.5	2,079.7
98	! Expense	Gas Distribution	FH	G Dist Preventive Maint	FHR	Distribution Pipeline Markers	Loss of Containment on Gas Distribution Main or Service	LOCDM-C017 Locate and Mark - Distribution	Ex 3, Ch 8	No	On-Going	Annual	1,852.6	1,889.5	1,938.7	5,680.8	16.0	75.2	1,987.5	2,078.7
99	! Expense	Gas Distribution	FH	G Dist Preventive Maint	FHS	GD One-Time Non-Recur Exp Pjts	SRM Total	SRM Total	N/A	No	On-Going	Annual	0.0	0.0	0.0	0.0	1,977.5	0.0	0.0	1,977.5
100	! Expense	Gas Distribution	FH	G Dist Preventive Maint	FH#	Not assigned	SRM Total	SRM Total	Ex 3, Ch 8	No	On-Going	Annual	1,212.3	1,236.4	1,268.6	3,717.4	760.9	936.2	809.8	2,506.9
101	! Expense	Gas Distribution	FH	G Dist Preventive Maint	FH#	Not assigned	Large Overpressure Event Downstream of Gas M&C Facility	LRGOP-C018 Distribution Regulator Maintenance	Ex 3, Ch 8	No	On-Going	Annual	1,212.3	1,236.4	1,268.6	3,717.4	759.9	936.2	809.8	2,505.9
102	! Expense	Gas Distribution	FI	G Dist Corrective Maint	FIB	Maint-Corr-G Reg Genl	SRM Total	SRM Total	Ex 3, Ch 8	No	On-Going	Annual	2,301.1	2,368.5	2,443.6	7,113.2	1,529.6	1,796.0	2,076.4	5,401.9
103	! Expense	Gas Distribution	FI	G Dist Corrective Maint	FIB	Maint-Corr-G Reg Genl	Large Overpressure Event Downstream of Gas M&C Facility	LRGOP-C018 Distribution Regulator Maintenance	Ex 3, Ch 8	No	On-Going	Annual	2,301.1	2,368.5	2,443.6	7,113.2	1,527.6	1,796.0	2,076.4	5,399.9
104	! Expense	Gas Distribution	FI	G Dist Corrective Maint	FIB	Maint-Corr-G Reg Genl	Loss of Contnm at Gas Measrm & Cntrl / Cmprsn & Prcssn Facil	MCCPF-C011 Distribution Regulator Maintenance	Ex 3, Ch 8	No	On-Going	Annual	2,301.1	2,368.5	2,443.6	7,113.2	1,528.6	1,796.0	2,076.4	5,400.9
105	! Expense	Gas Distribution	FI	G Dist Corrective Maint	FIC	Maint-Corr-G Farm Tap	SRM Total	SRM Total	Ex 3, Ch 8	No	On-Going	Annual	995.0	1,024.2	1,056.6	3,075.8	141.9	163.2	180.2	485.3
106	! Expense	Gas Distribution	FI	G Dist Corrective Maint	FIC	Maint-Corr-G Farm Tap	Large Overpressure Event Downstream of Gas M&C Facility	LRGOP-C019 Farm Tap Maintenance	Ex 3, Ch 8	No	On-Going	Annual	995.0	1,024.2	1,056.6	3,075.8	139.9	163.2	180.2	483.3
107	! Expense	Gas Distribution	FI	G Dist Corrective Maint	FIC	Maint-Corr-G Farm Tap	Loss of Contnm at Gas Measrm & Cntrl / Cmprsn & Prcssn Facil	MCCPF-C012 Farm Tap Maintenance	Ex 3, Ch 8	No	On-Going	Annual	995.0	1,024.2	1,056.6	3,075.8	140.9	163.2	180.2	484.3
108	! Expense	Gas Distribution	FI	G Dist Corrective Maint	FIF	Maint-Corr-G Main Vlv	SRM Total	SRM Total	Ex 3, Ch 8	No	On-Going	Annual	395.2	406.8	419.7	1,221.8	1,027.1	750.2	1,025.2	2,802.5
109	! Expense	Gas Distribution	FI	G Dist Corrective Maint	FIF	Maint-Corr-G Main Vlv	Loss of Containment on Gas Distribution Main or Service	LOCDM-C024 Corrective Maintenance, Gas, Main Valve	Ex 3, Ch 8	No	On-Going	Annual	395.2	406.8	419.7	1,221.8	1,026.1	750.2	1,025.2	2,801.5
110	! Expense	Gas Distribution	FI	G Dist Corrective Maint	FIG/ LWG [(a)]	Maint-Corr-G Main Lk	SRM Total	SRM Total	Ex 3, Ch 10	No	On-Going	Annual	35,096.0	35,680.4	42,618.0	113,394.4	35,102.6	32,775.3	41,095.0	108,972.9
111	! Expense	Gas Distribution	FI	G Dist Corrective Maint	FIG/ LWG [(a)]	Maint-Corr-G Main Lk	Loss of Containment on Gas Distribution Main or Service	LOCDM-C014 Distribution Leak Management	Ex 3, Ch 10	No	On-Going	Annual	35,096.0	35,680.4	42,618.0	113,394.4	35,102.6	32,775.3	41,095.0	108,972.9
112	! Expense	Gas Distribution	FI	G Dist Corrective Maint	FIH	Maint-Corr_G_Svc Leak_AG	SRM Total	SRM Total	Ex 3, Ch 10	No	On-Going	Annual	4,097.6	4,165.9	4,266.2	12,529.7	2,696.9	2,693.3	2,170.5	7,560.7
113	! Expense	Gas Distribution	FI	G Dist Corrective Maint	FIH	Maint-Corr_G_Svc Leak_AG	Loss of Containment on Gas Customer Connected Equipment	CCEPQ-C004 CCE Leak Management	Ex 3, Ch 10	No	On-Going	Annual	4,097.6	4,165.9	4,266.2	12,529.7	2,697.9	2,693.3	2,170.5	7,561.7
114	! Expense	Gas Distribution	FI	G Dist Corrective Maint	FIH	Maint-Corr_G_Svc Leak_AG	Loss of Containment on Gas Distribution Main or Service	LOCDM-C014 Distribution Leak Management	Ex 3, Ch 10	No	On-Going	Annual	4,097.6	4,165.9	4,266.2	12,529.7	2,698.9	2,693.3	2,170.5	7,562.7
115	! Expense	Gas Distribution	FI	G Dist Corrective Maint	FII	Maint-Corr-G Cath Prot	SRM Total	SRM Total	Ex 3, Ch 9	No	On-Going	Annual	6,233.2	6,341.4	6,496.9	19,071.4	2,699.9	8,860.5	11,410.9	22,971.3
116	! Expense	Gas Distribution	FI	G Dist Corrective Maint	FII	Maint-Corr-G Cath Prot	Loss of Containment on Gas Distribution Main or Service	LOCDM-C018 Distribution Corrosion Control Program	Ex 3, Ch 9	No	On-Going	Annual	6,233.2	6,341.4	6,496.9	19,071.4	7,351.0	8,860.5	11,410.9	27,622.4
117	! Expense	Gas Distribution	FI	G Dist Corrective Maint	FII	Maint-Corr-G Cath Prot	Loss of Contnm at Gas Measrm & Cntrl / Cmprsn & Prcssn Facil	MCCPF-C018 Cathodic Protection	Ex 3, Ch 9	No	On-Going	Annual	6,233.2	6,341.4	6,496.9	19,071.4	7,352.0	8,860.5	11,410.9	27,623.4
118	! Expense	Gas Distribution	FI	G Dist Corrective Maint	FIJ	Maint-Corr G Main Dig-in	SRM Total	SRM Total	Ex 3, Ch 10	No	On-Going	Annual	995.7	1,012.3	1,036.7	3,044.6	1,277.9	3,039.1	1,511.0	5,828.0
119	! Expense	Gas Distribution	FI	G Dist Corrective Maint	FIJ	Maint-Corr G Main Dig-in	Loss of Containment on Gas Distribution Main or Service	LOCDM-C014 Distribution Leak Management	Ex 3, Ch 10	No	On-Going	Annual	995.7	1,012.3	1,036.7	3,044.6	1,278.9	3,039.1	1,511.0	5,829.0
120	! Expense	Gas Distribution	FI	G Dist Corrective Maint	FIK	Maint-Corr G Svc Dig-in	SRM Total	SRM Total	Ex 3, Ch 10	No	On-Going	Annual	1,595.9	1,622.5	1,661.6	4,880.0	2,084.2	1,713.2	2,046.2	5,843.6
121	! Expense	Gas Distribution	FI	G Dist Corrective Maint	FIK	Maint-Corr G Svc Dig-in	Loss of Containment on Gas Distribution Main or Service	LOCDM-C014 Distribution Leak Management	Ex 3, Ch 10	No	On-Going	Annual	1,595.9	1,622.5	1,661.6	4,880.0	2,085.2	1,713.2	2,046.2	5,844.6
122	! Expense	Gas Distribution	FI	G Dist Corrective Maint	FIM	Major Event-Distribution Gas	SRM Total	SRM Total	Ex 3, Ch 10	No	On-Going	Annual	490.2	498.4	510.4	1,499.1	185.5	116.8	110.6	412.9
123	! Expense	Gas Distribution	FI	G Dist Corrective Maint	FIM	Major Event-Distribution Gas	Loss of Containment on Gas Customer Connected Equipment	CCEPQ-C009 Major Event - Distribution Gas	Ex 3, Ch 10	No	On-Going	Annual	490.2	498.4	510.4	1,499.1	186.5	116.8	110.6	413.9
124	! Expense	Gas Distribution	FI	G Dist Corrective Maint	FIM	Major Event-Distribution Gas	Insufficient Capacity to Meet Customer Demand	CPCTY-C007 Operate Transmission Regulator Station	Ex 3, Ch 10	No	On-Going	Annual	490.2	498.4	510.4	1,499.1	187.5	116.8	110.6	414.9
125	! Expense	Gas Distribution	FI	G Dist Corrective Maint	FIM	Major Event-Distribution Gas	Insufficient Capacity to Meet Customer Demand	CPCTY-C008 Major Event - Distribution Gas	Ex 3, Ch 10	No	On-Going	Annual	490.2	498.4	510.4	1,499.1	188.5	116.8	110.6	415.9
126	! Expense	Gas Distribution	FI	G Dist Corrective Maint	FIM	Major Event-Distribution Gas	Loss of Containment on Gas Distribution Main or Service	LOCDM-C008 Major Event - Distribution Gas	Ex 3, Ch 10	No	On-Going	Annual	490.2	498.4	510.4	1,499.1	189.5	116.8	110.6	416.9
127	! Expense	Gas Distribution	FI	G Dist Corrective Maint	FIM	Major Event-Distribution Gas	Large Overpressure Event Downstream of Gas M&C Facility	LRGOP-C013 Major Event - Distribution Gas	Ex 3, Ch 10	No	On-Going	Annual	490.2	498.4	510.4	1,499.1	190.5	116.8	110.6	417.9
128	! Expense	Gas Distribution	FI	G Dist Corrective Maint	FIM	Major Event-Distribution Gas	Loss of Contnm at Gas Measrm & Cntrl / Cmprsn & Prcssn Facil	MCCPF-C013 Major Event - Distribution Gas	Ex 3, Ch 10	No	On-Going	Annual	490.2	498.4	510.4	1,499.1	191.5	116.8	110.6	418.9
129	! Expense	Gas Distribution	FI	G Dist Corrective Maint	FIO	Gas Overbuild - G	SRM Total	SRM Total	Ex 3, Ch 4	Yes	On-Going	Annual	853.9	868.1	889.1	2,611.1	765.7	2,506.2	3,365.0	6,636.8
130	! Expense	Gas Distribution	FI	G Dist Corrective Maint	FIO	Gas Overbuild - G	Loss of Containment on Gas Customer Connected Equipment	CCEPQ-C002 Encroachment Program	Ex 3, Ch 4	Yes	On-Going	Annual	213.5	217.0	222.3	652.8	191.4	626.6	841.2	1,659.2
131	! Expense	Gas Distribution	FI	G Dist Corrective Maint	FIO	Gas Overbuild - G	Loss of Containment on Gas Distribution Main or Service	LOCDM-C009 Encroachment Program	Ex 3, Ch 4	Yes	On-Going	Annual	640.4	651.1	666.8	1,958.3	574.2	1,879.7	2,523.7	4,977.6
132	! Expense	Gas Distribution	FI	G Dist Corrective Maint	FIP/ LWH [(a)]	Maint-Corr_G_Svc Leak_BG	SRM Total	SRM Total	Ex 3, Ch 10	No	On-Going	Annual	31,649.4	32,176.5	36,283.9	100,109.8	27,892.8	27,819.4	30,539.0	86,251.2
133	! Expense	Gas Distribution	FI	G Dist Corrective Maint	FIP/ LWH [(a)]	Maint-Corr_G_Svc Leak_BG	Loss of Containment on Gas Distribution Main or Service	LOCDM-C014 Distribution Leak Management	Ex 3, Ch 10	No	On-Going	Annual	31,649.4	32,176.5	36,283.9	100,109.8	27,892.8	27,819.4	30,539.0	86,251.2
134	! Expense	Gas Distribution	FI	G Dist Corrective Maint	FIQ	Atmospheric Corrosion Monitorg	SRM Total	SRM Total	Ex 3, Ch 10	Yes	On-Going	Annual	1,356.1	1,378.7	1,411.9	4,146.7	456.6	1,245.2	1,932.0	3,633.8
135	! Expense	Gas Distribution	FI	G Dist Corrective Maint	FIQ	Atmospheric Corrosion Monitorg	Loss of Containment on Gas Customer Connected Equipment	CCEPQ-C017 Atmospheric Corrosion, Metersets	Ex 3, Ch 10	Yes	On-Going	Annual	678.0	689.3	705.9	2,073.3	228.3	622.6	966.0	1,816.9
136	! Expense	Gas Distribution	FI	G Dist Corrective Maint	FIQ	Atmospheric Corrosion Monitorg	Loss of Containment on Gas Distribution Main or Service	LOCDM-C020 Atmospheric Corrosion, Mains and Services	Ex 3, Ch 10	Yes	On-Going	Annual	678.0	689.3	705.9	2,073.3	228.3	622.6	966.0	1,816.9
137	! Expense	Gas Distribution	FI	G Dist Corrective Maint	FIR	Tee-Cap Replacement Program	SRM Total	SRM Total	Ex 3, Ch 4	No	On-Going	Annual	2,209.0	2,245.9	2,300.1	6,755.0	2,039.5	2,356.3	683.5	5,079.3
138	! Expense	Gas Distribution	FI	G Dist Corrective Maint	FIR	Tee-Cap Replacement Program	Loss of Containment on Gas Distribution Main or Service	LOCDM-C010 Tee Cap Replacement Program	Ex 3, Ch 4	No	On-Going	Annual	2,209.0	2,245.9	2,300.1	6,755.0	2,040.5	2,356.3	683.5	5,080.3
139	! Expense	Gas Distribution	FI	G Dist Corrective Maint	FIS	Leak Survey Meter Repair	SRM Total	SRM Total	Ex 3, Ch 10	No	On-Going	Annual	9,658.5	9,819.3	10,055.9	29,533.7	8,214.6	8,067.1	12,108.7	28,390.4
140	! Expense	Gas Distribution	FI	G Dist Corrective Maint	FIS	Leak Survey Meter Repair	Loss of Containment on Gas Customer Connected Equipment	CCEPQ-C004 CCE Leak Management	Ex 3, Ch 10	No	On-Going	Annual	9,658.5	9,819.3	10,055.9	29,533.7	8,215.6	8,067.1	12,108.7	28,391.4
141	! Expense	Gas Distribution	FI	G Dist Corrective Maint	FI#	Not assigned	SRM Total	SRM Total	Ex 3, Ch 10	No	On-Going	Annual	4,149.0	4,218.1	4,319.7	12,686.7	1,726.7	1,640.0	1,456.8	4,823.5
142	! Expense	Gas Distribution	FI	G Dist Corrective Maint	FI#	Not assigned	Loss of Containment on Gas Customer Connected Equipment	CCEPQ-C004 CCE Leak Management	Ex 3, Ch 10	No	On-Going	Annual	4,149.0	4,218.1	4,319.7	12,686.7	1,726.7	1,640.0	1,456.8	4,823.5
143	! Expense	Gas Distribution	FI	G Dist Corrective Maint	FI#	Not assigned	Loss of Containment on Gas Distribution Main or Service	LOCDM-C014 Distribution Leak Management	Ex 3, Ch 10	No	On-Going	Annual	4,149.0	4,218.1	4,319.7	12,686.7	1,726.7	1,640.0	1,456.8	4,823.5
144	! Expense	Gas Distribution	GF	Gas Trans & Dist Sys Mapping	GFO	Mapping Support-Distribution	SRM Total	SRM Total	Ex 3, Ch 13	No	On-Going	Annual	4,307.4	4,414.5	4,540.5	13,262.4	4,573.2	3,192.0	3,511.0	11,276.3

	K1	K2	L1	L2	L3	L4	M	N1	N2	N3	O	P1	P2	P3	Q	R1	R2	S1	S2	S3	T	U	V1	V2	V3	W	X
								Imputed Annual Units				Actual Annual Units											Forecast				
Line No	Difference for 2025 ($) (I3-G3)	Difference for 2023 GRC Cycle to Date ($) (J-H)	Spending Percent Variance for 2025 (%) ((I3-G3)/G3*100)	Spending Percent Variance for 2023 GRC Cycle (%) ((J-H)/H*100)	Spending Variance Explanation Required (Y/N)	Percentage Variance Explanation Required (Y/N)	Unit Type	2023 Imputed Adopted Units	2024 Imputed Adopted Units	2025 Imputed Adopted Units	Imputed Units for 2023 GRC Cycle to Date (N1+N2+N3)	2023 Actual Units	2024 Actual Units	2025 Actual Units	Actual Units for 2023 GRC Cycle to Date (P1+P2+P3)	Difference for 2025 (# of Units) (P3-N3)	Difference for 2023 GRC Cycle to Date (# of Units) (Q-O)	Unit Percent Variance for 2025 (%) ((P3-N3)/N3*100)	Unit Percent Variance for 2023 GRC Cycle to Date (%) ((Q-O)/O*100)	Unit Variance Explanation Required (Y/N)	2025 Cost Variance Explanation	2025 Unit Variance Explanation	Scope (U, O, or T)	Schedule (U, O, or T)	Budget (U, O, or T)	Status	Completion Status Statement
96	891.7	2,807.6	100.0%	100%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
97	48.8	(3,601.1)	2.5%	-63.4%	NO	NO	Non-Unitized: This MAT has no measurable units because it is used for multiple work activities (e.g. distribution patrol and pipeline marker maintenance).	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. This program involves installing, replacing and maintaining distribution pipeline markers, and performing distribution patrols.
98	48.8	(3,602.1)	2.5%	-63.4%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
99	0.0	1,977.5	100.0%	100%	NO	NO	Non-Unitized: This MAT has no measurable units because it includes one-time non-recurring maintenance projects.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO	Below variance threshold.	Below variance threshold.	N/A	On-Target	On-Target	N/A	N/A
100	(458.9)	(1,210.5)	-36.2%	-32.6%	NO	NO	Non-Unitized: This MAT has no measurable units because it is used to record other support costs for the gas distribution system or can reflect standard cost variance.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program is proceeding as planned and is for operations & maintenance work related to compliance, safety and reliability. The program is ongoing with no end date.
101	(458.9)	(1,211.5)	-36.2%	-32.6%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
102	(367.2)	(1,711.3)	-15.0%	-24.1%	NO	NO	Non-Unitized: This program has no measurable units because it encompasses a variety of different O&M activities. A count of the operations completed is captured in SAP.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program is proceeding as planned and is for maintenance work related to compliance, safety and reliability. The program is ongoing with no end date.
103	(367.2)	(1,713.3)	-15.0%	-24.1%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
104	(367.2)	(1,712.3)	-15.0%	-24.1%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
105	(876.4)	(2,590.5)	-82.9%	-84.2%	NO	NO	non-unitized: This program has no measurable units bec	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program is proceeding as planned and is for maintenance work related to compliance, safety and reliability. The program is ongoing with no end date.
106	(876.4)	(2,592.5)	-82.9%	-84.3%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
107	(876.4)	(2,591.5)	-82.9%	-84.3%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
108	605.4	1,580.7	144.2%	129.4%	NO	NO	non-unitized: This program has no measurable units bec	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program is proceeding as planned and is for maintenance work related to compliance, safety and reliability. The program is ongoing with no end date.
109	605.4	1,579.7	144.2%	129.3%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
110	(1,523.0)	(4,421.5)	-3.6%	-3.9%	NO	NO	# of corrosion tags cleared	3,828	3,828	3,828	11,484	2,592	2,459	2,611	7,662	(1,217)	(3,822)	-31.8%	-33.3%	YES	Below variance threshold.	Actual units lower than imputed due to decreased leak find rates resulting in a reduced volume of main leaks repaired.	Under	On-Target	On-Target		
111	(1,523.0)	(4,421.5)	-3.6%	-3.9%	N/A	N/A	# of corrosion tags cleared	3,828	3,828	3,828	11,484	2,592	2,459	2,611	7,662	(1,217)	(3,822)	-31.8%	-33.3%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
112	(2,095.8)	(4,969.1)	-49.1%	-39.7%	NO	NO	# of Main Dig-ins Repaired	7,838	7,838	7,838	23,514	2,044	1,726	1,532	5,302	(6,306)	(18,212)	-80.5%	-77.5%	YES	Below variance threshold.	Actual units lower than imputed due to decreased leak find rates resulting in a reduced volume of above ground gradable service leaks repaired.	Under	On-Target	On-Target	Proceeding as Planned	This program's demand driven work is proceeding as planned and will continue in PG&E's 2023 GRC period. The purpose of this program is to complete expense repairs of above ground service gradable leaks. Volume of leaks repaired is driven by annual leak find rates. As leaks are found, they are repaired.
113	(2,095.8)	(4,968.1)	-49.1%	-39.7%	N/A	N/A	# of Main Dig-ins Repaired	7,838	7,838	7,838	23,514	2,044	1,726	1,532	5,302	(6,306)	(18,212)	-80.5%	-77.5%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
114	(2,095.8)	(4,967.1)	-49.1%	-39.6%	N/A	N/A	# of Main Dig-ins Repaired	7,838	7,838	7,838	23,514	2,044	1,726	1,532	5,302	(6,306)	(18,212)	-80.5%	-77.5%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
115	4,914.0	3,899.8	75.6%	20.4%	NO	NO	# of Main Dig-ins Repaired	7,838	5,375	5,375	18,588	2,044	2,555	1,654	6,253	(3,721)	(12,335)	-69.2%	-66.4%	YES	Below variance threshold.	Actual units were lower than imputed due to increased monitoring in MAT DGA causing a decrease in associated corrective MAT FII work that would follow.	Under	On-Target	On-Target	Proceeding as Planned	All compliance-required work was completed
116	4,914.0	8,551.0	75.6%	44.8%	N/A	N/A	# of Main Dig-ins Repaired	5,375	5,375	5,375	16,125	1,364	2,555	1,654	5,573	(3,721)	(10,552)	-69.2%	-65.4%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
117	4,914.0	8,552.0	75.6%	44.8%	N/A	N/A	# of Main Dig-ins Repaired	5,375	5,375	5,375	16,125	1,364	2,555	1,654	5,573	(3,721)	(10,552)	-69.2%	-65.4%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
118	474.3	2,783.4	45.8%	91.4%	NO	NO	# of Main Dig-ins Repaired	298	298	298	894	158	161	162	481	(136)	(413)	-45.6%	-46.2%	YES	Below variance threshold.	Actual units lower than imputed due to improved performance in dig-in prevention activities resulting in decreased volume of third party damages.	Under	Under	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to fix distribution main pipeline damages caused by 3rd parties and includes main expense pipe replacements < 100' of pipe
119	474.3	2,784.4	45.8%	91.5%	N/A	N/A	# of Main Dig-ins Repaired	298	298	298	894	158	161	162	481	(136)	(413)	-45.6%	-46.2%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
120	384.6	963.6	23.1%	19.7%	NO	NO	# of Svc Dig-ins Repaired	1,617	1,617	1,617	4,851	1,221	1,305	1,283	3,809	(334)	(1,042)	-20.7%	-21.5%	YES	Below variance threshold.	Actual units lower than imputed due to improved performance in dig-in prevention activities resulting in decreased volume of third party damages.	Under	Under	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to fix service damages caused by 3rd parties and includes expense repairs to services
121	384.6	964.6	23.1%	19.8%	N/A	N/A	# of Svc Dig-ins Repaired	1,617	1,617	1,617	4,851	1,221	1,305	1,283	3,809	(334)	(1,042)	-20.7%	-21.5%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
122	(399.9)	(1,086.2)	-78.3%	-72.5%	NO	NO	Non-Unitized: This MAT has no measurable units because MAT FIM funds initial response activities for major emergencies (e.g., storms, earthquakes, fires) impacting gas assets, including incident management activation, base camp setup, cross-organizational labor, and support functions. The work varies by event and cannot be represented by a consistent unit of measure; when an event is covered by a State of California or FEMA emergency declaration, FIM costs are reclassified to LXA.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO	Below variance threshold.	Below variance threshold.	Over	Over	On-Target	Emergent	The is an emergent program to respond to unplanned emergent events driven by natural causes such as storms, mudslides, earthquakes.
123	(399.9)	(1,085.2)	-78.3%	-72.4%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
124	(399.9)	(1,084.2)	-78.3%	-72.3%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
125	(399.9)	(1,083.2)	-78.3%	-72.3%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
126	(399.9)	(1,082.2)	-78.3%	-72.2%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
127	(399.9)	(1,081.2)	-78.3%	-72.1%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
128	(399.9)	(1,080.2)	-78.3%	-72.1%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
129	2,475.9	4,025.7	278.5%	154.2%	NO	NO	# Svc Leak Repairs_BG (non-NERBA)	19	76	76	171	43	139	174	356	98	185	128.9%	108.0%	YES	Below variance threshold.	Actual units exceeded imputed units to addressing pending encroachments through field validation.	Over	Over	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to relocation of partial gas service and/or main (<100') to clear overbuild conflicts. For the remainder of the GRC cycle, PG&E will prioritize this work and execute within six months of identification (subject to extension with notification to regulators).
130	619.0	1,006.4	278.5%	154.2%	N/A	N/A	# Svc Leak Repairs_BG (non-NERBA)	19	76	76	171	43	139	174	356	98	185	128.9%	108.0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
131	1,856.9	3,019.3	278.5%	154.2%	N/A	N/A	# Svc Leak Repairs_BG (non-NERBA)	19	76	76	171	43	139	174	356	98	185	128.9%	108.0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
132	(5,744.9)	(13,858.6)	-15.8%	-13.8%	NO	NO	# Locations Inspected	7,484	7,484	7,484	22,452	4,509	4,024	4,049	12,582	(3,435)	(9,870)	-45.9%	-44.0%	YES	Below variance threshold.	Actual units lower than imputed due to decreased leak find rates resulting in a reduced volume of below ground service leaks repaired.	Under	On-Target	On-Target	Proceeding as Planned	This program's work is proceeding as planned and will continue in PG&E's 2023 GRC period. The purpose of this program is to complete expense repairs of gradable leaks on below ground service lines. Volume of leaks repaired is driven by annual leak find rates.
133	(5,744.9)	(13,858.6)	-15.8%	-13.8%	N/A	N/A	# Locations Inspected	7,484	7,484	7,484	22,452	4,509	4,024	4,049	12,582	(3,435)	(9,870)	-45.9%	-44.0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
134	520.1	(512.9)	36.8%	-12.4%	NO	NO	# Tee Caps Replaced	7,762	15,524	15,524	38,810	16,754	44,477	47,529	108,760	32,005	69,950	206.2%	180.2%	YES	Below variance threshold.	Actual units were higher than imputed adopted due to the number of CGI (cant get in) locations inspected, these units were for inspections on previously CGI locations. There are still challenges to access of the gas meters resulting in more AC CGI's (can't get In).	Over	Over	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period.
135	260.1	(256.4)	36.8%	-12.4%	N/A	N/A	# Tee Caps Replaced	7,762	15,524	15,524	38,810	16,754	44,477	47,529	108,760	32,005	69,950	206.2%	180.2%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
136	260.1	(256.4)	36.8%	-12.4%	N/A	N/A	# Tee Caps Replaced	7,762	15,524	15,524	38,810	16,754	44,477	47,529	108,760	32,005	69,950	206.2%	180.2%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
137	(1,616.6)	(1,675.7)	-70.3%	-24.8%	NO	NO	# Tee Caps Replaced	1,165	1,165	1,165	3,495	1,196	1,165	173	2,534	(992)	(961)	-85.2%	-27.5%	YES	Below variance threshold.	Actual units were lower than imputed due to reprioritization in support of higher risk or compliance work.	Under	Under	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2027 GRC period. The purpose of this program is to replace plastic service tee caps
138	(1,616.6)	(1,674.6)	-70.3%	-24.8%	N/A	N/A	# of Meters Repaired	1,165	1,165	1,165	3,495	1,196	1,165	173	2,534	(992)	(961)	-85.2%	-27.5%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
139	2,052.8	(1,143.3)	20.4%	-3.9%	NO	NO	# of Meters Repaired	80,000	80,000	80,000	240,000	56,458	43,188	61,748	161,394	(18,252)	(78,606)	-22.8%	-32.8%	YES	Below variance threshold.	Actual units were lower than imputed units due to reprioritization in support of higher risk or compliance work.	Under	Under	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period.
140	2,052.8	(1,142.3)	20.4%	-3.9%	N/A	N/A	# of Meters Repaired	80,000	80,000	80,000	240,000	56,458	43,188	61,748	161,394	(18,252)	(78,606)	-22.8%	-32.8%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
141	(2,862.9)	(7,863.2)	-66.3%	-62.0%	NO	NO	Non-Unitized: This MAT has no measurable units because it is used to record other support costs for corrective maintenance such as leak repair.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program is proceeding as planned and will continue in PG&E's 2023 GRC cycle. This program includes the cost associated with instrument calibrations used by M&C crews for regular daily tasks.
142	(2,862.9)	(7,863.2)	-66.3%	-62.0%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
143	(2,862.9)	(7,863.2)	-66.3%	-62.0%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
144	(1,029.5)	(1,986.1)	-22.7%	-15.0%	NO	NO	Non-Unitized: This MAT has no measurable units because it is primarily used by Gas Distribution mappers for performing work that is not billable to orders, including: map correction notifications from the Corrective Action Program (CAP), map delineation requests, request for work notifications (RWs), operating diagrams, Gas Distribution Geographic Information System (GD-GIS) corrections, data requests, and mapping tasks on orders that are financially closed.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period.

TABLE 2-3
2025 RSAR
2023 GRC CYCLE GAS DISTRIBUTION EXPENSE COMPARISON BY MAT FOR SAFETY, RELIABILITY, AND MAINTENANCE WORK
(THOUSANDS OF DOLLARS)
(CONTINUED)

	A	B	C1	C2	C3	C4	C5	C6	C7	D	E	F
Line No	Type (O&M Expense or Capital)	Functional Area	MWC	MWC Name	MAT	MAT Name	RAMP Risk Name	RAMP Mitigation and/or Control Name	2023 GRC Testimony Reference	RAMP Roll-up (Yes/No)	Program/ Project Life (years)	Program/ Project Year
145	O&M Expense	Gas Distribution	GF	Gas Trans & Dist Sys Mapping	GFQ	GT&D Data Management	SRM Total	SRM Total	N/A	No	On-Going	Annual
146	O&M Expense	Gas Distribution	GG	Gas Trans & Dist Sys Modeling	GGA	Gas System Planning_GSO	SRM Total	SRM Total	Ex 3, Ch 11	No	On-Going	Annual
147	O&M Expense	Gas Distribution	GG	Gas Trans & Dist Sys Modeling	GGA	Gas System Planning_GSO	Insufficient Capacity to Meet Customer Demand	CPCTY-C003 Gas System Planning	Ex 3, Ch 11	No	On-Going	Annual
148	O&M Expense	Gas Distribution	GG	Gas Trans & Dist Sys Modeling	GG#	Not assigned	SRM Total	SRM Total	Ex 3, Ch 11	No	On-Going	Annual
149	O&M Expense	Gas Distribution	GG	Gas Trans & Dist Sys Modeling	GG#	Not assigned	Insufficient Capacity to Meet Customer Demand	CPCTY-C004 Gas Distribution Portfolio Management and Engineering	Ex 3, Ch 11	No	On-Going	Annual
150	O&M Expense	Gas Distribution	GM	Manage Energy Efficiency-NonBA	GMC	GD LNG/CNG Station	SRM Total	SRM Total	Ex 3, Ch 6	No	On-Going	Annual
151	O&M Expense	Gas Distribution	GM	Manage Energy Efficiency-NonBA	GMC	GD LNG/CNG Station	Loss of Containment on CNG Station Equipment	CNGEQ-C002 Gas Distribution LNG/CNG Station O&M	Ex 3, Ch 6	No	On-Going	Annual
152	O&M Expense	Gas Distribution	HY	Change/Maint Used Gas Meters	HYI	G Meter Atmospheric Corrosion	SRM Total	SRM Total	Ex 3, Ch 8	No	On-Going	Annual
153	O&M Expense	Gas Distribution	HY	Change/Maint Used Gas Meters	HYI	G Meter Atmospheric Corrosion	Loss of Containment on Gas Customer Connected Equipment	CCEPQ-C008 Meter Set Atmospheric Corrosion Remediation	Ex 3, Ch 8	No	On-Going	Annual
154	O&M Expense	Gas Distribution	HY	Change/Maint Used Gas Meters	HY#	Not assigned	SRM Total	SRM Total	Ex 3, Ch 8	No	On-Going	Annual
155	O&M Expense	Gas Distribution	JQ	G Dist Integrity Mgt	JQA	DIMP Leak Survey	SRM Total	SRM Total	Ex 3, Ch 10	No	On-Going	Annual
156	O&M Expense	Gas Distribution	JQ	G Dist Integrity Mgt	JQA	DIMP Leak Survey	Loss of Containment on Gas Distribution Main or Service	LOCDM-C014 Distribution Leak Management	Ex 3, Ch 10	No	On-Going	Annual
157	O&M Expense	Gas Distribution	JQ	G Dist Integrity Mgt	JQC	Mark and Locate Program	SRM Total	SRM Total	Ex 3, Ch 8	No	On-Going	Annual
158	O&M Expense	Gas Distribution	JQ	G Dist Integrity Mgt	JQC	Mark and Locate Program	Loss of Containment on Gas Distribution Main or Service	LOCDM-C025 Dig-In Reduction Team	Ex 3, Ch 8	No	On-Going	Annual
159	O&M Expense	Gas Distribution	JQ	G Dist Integrity Mgt	JQD	DIMP Emergent Work	SRM Total	SRM Total	Ex 3, Ch 4	Yes	On-Going	Annual
160	O&M Expense	Gas Distribution	JQ	G Dist Integrity Mgt	JQD	DIMP Emergent Work	Loss of Containment on Gas Customer Connected Equipment	CCEPQ-C005 DIMP Emergent Work	Ex 3, Ch 4	Yes	On-Going	Annual
161	O&M Expense	Gas Distribution	JQ	G Dist Integrity Mgt	JQD	DIMP Emergent Work	Loss of Containment on Gas Distribution Main or Service	LOCDM-C011 DIMP Emergent Work	Ex 3, Ch 4	Yes	On-Going	Annual
162	O&M Expense	Gas Distribution	JQ	G Dist Integrity Mgt	JQE	Plastic Program	SRM Total	SRM Total	Ex 3, Ch 4	No	On-Going	Annual
163	O&M Expense	Gas Distribution	JQ	G Dist Integrity Mgt	JQE	Plastic Program	Loss of Containment on Gas Distribution Main or Service	LOCDM-C012 Plastics Program	Ex 3, Ch 4	No	On-Going	Annual
164	O&M Expense	Gas Distribution	JQ	G Dist Integrity Mgt	JQG	Fitting Mitigation Program	SRM Total	SRM Total	Ex 3, Ch 4	No	On-Going	Annual
165	O&M Expense	Gas Distribution	JQ	G Dist Integrity Mgt	JQG	Fitting Mitigation Program	Loss of Containment on Gas Distribution Main or Service	LOCDM-M005 Fitting Mitigation Program	Ex 3, Ch 4	No	On-Going	Annual
166	O&M Expense	Gas Distribution	JQ	G Dist Integrity Mgt	JQK	Cross Bored Sewer Project	SRM Total	SRM Total	Ex 3, Ch 4	No	On-Going	Annual
167	O&M Expense	Gas Distribution	JQ	G Dist Integrity Mgt	JQK	Cross Bored Sewer Project	Loss of Containment on Gas Distribution Main or Service	LOCDM-M006 Cross Bored Sewer Project	Ex 3, Ch 4	No	On-Going	Annual
168	O&M Expense	Gas Distribution	JQ	G Dist Integrity Mgt	JQL	DIMP Program Management	SRM Total	SRM Total	Ex 3, Ch 4	Yes	On-Going	Annual
169	O&M Expense	Gas Distribution	JQ	G Dist Integrity Mgt	JQL	DIMP Program Management	Loss of Containment on Gas Customer Connected Equipment	CCEPQ-C010 DIMP Program Management	Ex 3, Ch 4	Yes	On-Going	Annual
170	O&M Expense	Gas Distribution	JQ	G Dist Integrity Mgt	JQL	DIMP Program Management	Loss of Containment on Gas Distribution Main or Service	LOCDM-C021 DIMP Program Management	Ex 3, Ch 4	Yes	On-Going	Annual
171	O&M Expense	Gas Distribution	OM	Operational Management	OM#	Not assigned	SRM Total (Non-RAMP)	SRM Total (Non-RAMP)	Ex 3, Ch 13	No	On-Going	Annual

	G1	G2	G3	H	I1	I2	I3	J	K1	K2	L1	L2	L3	L4
	Imputed Adopted Annual Costs				Actual Annual Costs									
Line No	2023 Imputed Adopted Costs	2024 Imputed Adopted Costs	2025 Imputed Adopted Costs	Imputed Costs for 2023 GRC Cycle to date($) (G1+G2+G3)	2023 Actual Costs	2024 Actual Costs	2025 Actual Costs	Actual Costs for 2023 GRC Cycle to date($) (I1+I2+I3)	Difference for 2025 ($) (I3-G3)	Difference for 2023 GRC Cycle to Date ($) (J-H)	Spending Percent Variance for 2025 (%) ((I3-G3)/G3*100)	Spending Percent Variance for 2023 GRC Cycle (%) ((J-H)/H*100)	Spending Variance Explanation Required (Y/N)	Percentage Variance Explanation Required (Y/N)
145	0.0	0.0	0.0	0.0	673.7	1,613.9	2,027.4	4,315.0	2,027.4	4,315.0	100.0%	100%	NO	NO
146	6,923.6	7,162.3	7,411.4	21,497.3	4,934.1	4,857.8	5,077.5	14,869.4	(2,333.9)	(6,627.9)	-31.5%	-30.8%	NO	NO
147	6,923.6	7,162.3	7,411.4	21,497.3	4,935.1	4,857.8	5,077.5	14,870.4	(2,333.9)	(6,626.9)	-31.5%	-30.8%	N/A	N/A
148	2,522.9	2,609.9	2,700.7	7,833.5	1.0	0.0	0.0	1.0	(2,700.7)	(7,832.5)	-100.0%	-100.0%	NO	NO
149	2,522.9	2,609.9	2,700.7	7,833.5	0.0	0.0	0.0	0.0	(2,700.7)	(7,833.5)	-100.0%	-100.0%	N/A	N/A
150	4,592.7	4,670.9	4,784.5	14,048.1	3,452.7	3,070.8	3,200.0	9,723.5	(1,584.5)	(4,324.6)	-33.1%	-30.8%	NO	NO
151	4,592.7	4,670.9	4,784.5	14,048.1	3,453.7	3,070.8	3,200.0	9,724.5	(1,584.5)	(4,323.6)	-33.1%	-30.8%	N/A	N/A
152	920.5	952.2	985.3	2,858.1	787.4	$787.4	1,170.9	2,745.8	185.6	(112.3)	18.8%	-3.9%	NO	NO
153	920.5	952.2	985.3	2,858.1	788.4	$787.4	1,170.9	2,746.8	185.6	(111.3)	18.8%	-3.9%	N/A	N/A
154	0.0	0.0	0.0	0.0	5.6	$4.2	11.9	21.7	11.9	21.7	100.0%	100%	NO	NO
155	861.3	886.2	914.2	2,661.7	842.5	578.2	511.1	1,931.8	(403.1)	(729.9)	-44.1%	-27.4%	NO	NO
156	861.3	886.2	914.2	2,661.7	843.5	578.2	511.1	1,932.8	(403.1)	(728.9)	-44.1%	-27.4%	N/A	N/A
157	3,581.9	3,673.3	3,781.5	11,036.7	3,090.0	3,237.3	3,317.3	9,644.6	(464.2)	(1,392.2)	-12.3%	-12.6%	NO	NO
158	3,581.9	3,673.3	3,781.5	11,036.7	3,091.0	3,237.3	3,317.3	9,645.6	(464.2)	(1,391.2)	-12.3%	-12.6%	N/A	N/A
159	4,162.1	4,284.7	4,421.0	12,867.9	75.6	1,279.6	1,068.0	2,423.2	(3,353.0)	(10,444.7)	-75.8%	-81.2%	NO	NO
160	208.1	214.2	221.1	643.4	3.8	64.0	53.4	121.2	(167.6)	(522.2)	-75.8%	-81.2%	N/A	N/A
161	3,954.0	4,070.5	4,200.0	12,224.5	71.8	1,215.6	1,014.6	2,302.1	(3,185.3)	(9,922.4)	-75.8%	-81.2%	N/A	N/A
162	330.8	340.5	351.4	1,022.7	168.9	46.4	(0.2)	215.1	(351.5)	(807.6)	-100.1%	-79.0%	NO	NO
163	330.8	340.5	351.4	1,022.7	169.9	46.4	(0.2)	216.1	(351.5)	(806.6)	-100.1%	-78.9%	N/A	N/A
164	2,431.5	2,503.2	2,582.8	7,517.5	1,983.5	521.3	582.7	3,087.6	(2,000.0)	(4,429.9)	-77.4%	-58.9%	NO	NO
165	2,431.5	2,503.2	2,582.8	7,517.5	1,984.5	521.3	582.7	3,088.6	(2,000.0)	(4,428.9)	-77.4%	-58.9%	N/A	N/A
166	13,294.7	13,686.4	14,121.6	41,102.7	13,438.4	6,031.8	9,656.6	29,126.8	(4,465.0)	(11,975.9)	-31.6%	-29.1%	NO	NO
167	13,294.7	13,686.4	14,121.6	41,102.7	13,439.4	6,031.8	9,656.6	29,127.8	(4,465.0)	(11,974.9)	-31.6%	-29.1%	N/A	N/A
168	4,868.1	5,011.5	5,170.9	15,050.5	6.6	158.7	250.3	415.6	(4,920.6)	(14,635.0)	-95.2%	-97.2%	NO	NO
169	243.4	250.6	258.5	752.5	0.3	7.9	12.5	20.8	(246.0)	(731.7)	-95.2%	-97.2%	N/A	N/A
170	4,624.7	4,760.9	4,912.3	14,298.0	6.3	150.7	237.8	394.8	(4,674.6)	(13,903.2)	-95.2%	-97.2%	N/A	N/A
171	13,394.4	13,773.5	14,198.7	41,366.5	21,468.8	18,764.2	13,172.0	53,405.0	(1,026.6)	12,038.5	-7.2%	29.1%	NO	NO

	M	N1	N2	N3	O	P1	P2	P3	Q	R1	R2	S1	S2	S3
		Imputed Annual Units				Actual Annual Units								
Line No	Unit Type	2023 Imputed Adopted Units	2024 Imputed Adopted Units	2025 Imputed Adopted Units	Imputed Units for 2023 GRC Cycle to Date (N1+N2+N3)	2023 Actual Units	2024 Actual Units	2025 Actual Units	Actual Units for 2023 GRC Cycle to Date (P1+P2+P3)	Difference for 2025 (# of Units) (P3-N3)	Difference for 2023 GRC Cycle to Date (# of Units) (Q-O)	Unit Percent Variance for 2025 (%) ((P3-N3)/N3*100)	Unit Percent Variance for 2023 GRC Cycle to Date (%) ((Q-O)/O*100)	Unit Variance Explanation Required (Y/N)
145	Non-Unitized: This MAT has no measurable units because it is primarily intended for Gas data enhancements in GD-GIS, Palantir Foundry implementation for Gas to enable data analysis, discrepancy identification and correction across core systems of record (i.e. GD-GIS and SAP), and Gas data maturity work in alignment with company data management standards.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
146	Non-Unitized: This MAT has no measurable units because it is used to record labor costs.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
147	Non-Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
148	Non-Unitized: This MAT has no measurable units because it is used to record labor costs.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
149	Non-Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
150	Non-Unitized: This MAT code is non-unitized because it is used to record CNG station maintenance costs across multiple, non-comparable asset types	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
151	Non-Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
152	# of Meters Remediated	16,077	16,077	16,077	48,231	0	8,094	11,345	19,439	(4,732)	(28,792)	-29.4%	-59.7%	YES
153	# of Meters Remediated	16,077	16,077	16,077	48,231	0	8,094	11,345	19,439	(4,732)	(28,792)	-29.4%	-59.7%	N/A
154	Non-Unitized: This MAT has no measurable units because it reflects standard cost variance related to field services provider cost centers.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
155	Non-Unitized: This MAT has no measurable units because JQA supports annual Distribution Integrity Management Program (DIMP) activities, with scope forecasted based on risk model outputs that vary year to year. The scope is further optimized through coordination with the Super Emitter portion of DEB, where overlapping Picarro survey coverage reduces the required JQA footprint, making the work unsuitable for a single, consistent unit of measure.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
156	Non-Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
157	Non-Unitized: This MAT has no measurable units because it covers the ongoing work of Damage Investigators (Dig-In Reduction Team), including damage and unsafe-digging investigations and public engagement such as safe-digging workshops. The work has not been unitized historically due to its broad mix of activities focused on dig-in prevention and cost recovery rather than a single repeatable unit of work.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
158	Non-Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
159	Non-Unitized: This program has no measurable units because DIMP emergent work consists of work resulting from risk analysis and operational events. This work includes laboratory analysis, engineering, and incident investigations. Projects vary considerably and are not comparable so this work is not unitized.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
160	Non-Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
161	Non-Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
162	Non-Unitized: This program has no measurable units because it oversees selecting, testing, and development of plastic materials, tools and construction methods for PG&E's plastic gas distribution system. Projects vary considerably and are not comparable so this work is not unitized.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
163	Non-Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
164	Fittings Mitigated	480	480	480	1,440	139	0	0	139	(480)	(1,301)	-100.0%	-90.3%	YES
165	Fittings Mitigated	480	480	480	1,440	139	0	0	139	(480)	(1,301)	-100.0%	-90.3%	N/A
166	# of Inspections	19,313	19,313	19,313	57,939	8,085	3,655	6,901	18,641	(12,412)	(39,298)	-64.3%	-67.8%	YES
167	# of Inspections	19,313	19,313	19,313	57,939	8,085	3,655	6,901	18,641	(12,412)	(39,298)	-64.3%	-67.8%	N/A
168	Non-Unitized: This MAT has no measurable units because it is used to record labor costs and is not used to measure gas plant units repaired or replaced.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
169	Non-Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
170	Non-Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
171	Non-Unitized: This MAT has no measurable units because it is used to record labor and employee-related costs to provide supervision and management support.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO

	T	U	V1	V2	V3	W	X
			Forecast				
Line No	2025 Cost Variance Explanation	2025 Unit Variance Explanation	Scope (U, O, or T)	Schedule (U, O, or T)	Budget (U, O, or T)	Status	Completion Status Statement
145	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period.
146	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's current GRC period. The purpose of this program is to record costs related to PG&E's Gas Distribution Planning team.
147	N/A	N/A	N/A	N/A	N/A	N/A	N/A
148	Below variance threshold.	Below variance threshold.	On-Target	On-Target	Under	Proceeding as Planned	The program is proceeding as planned, with updated accounting guidance reclassifying non-project-specific Gas Distribution Engineering and Design time from direct charges to MAT GG# to Non-Billable Labor.
149	N/A	N/A	N/A	N/A	N/A	N/A	N/A
150	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2026 GRC period. This program covers all maintenance for LNG/CNG stations.
151	N/A	N/A	N/A	N/A	N/A	N/A	N/A
152	N/A	Actual units were lower than imputed due to a reduction in incoming workload due to fewer identified instances of Atmospheric Corrosion.	Under	Under	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period.
153	N/A	N/A	N/A	N/A	N/A	N/A	N/A
154	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period.
155	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period.
156	N/A	N/A	N/A	N/A	N/A	N/A	N/A
157	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	The program is proceeding as planned because the CPUC expects PG&E to seek recovery for third-party damages pursuant to Public Utilities Code § 7952. This work is ongoing and will continue through the current GRC cycle.
158	N/A	N/A	N/A	N/A	N/A	N/A	N/A
159	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program is on-going in PG&E's 2023 GRC rate case and forecast to continue into the 2027 GRC rate case to support the Distribution Integrity Management Program risk efforts.
160	N/A	N/A	N/A	N/A	N/A	N/A	N/A
161	N/A	N/A	N/A	N/A	N/A	N/A	N/A
162	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program is on-going in PG&E's 2023 GRC rate case and forecast to continue into the 2027 GRC rate case and is forecast to retire at the start of the 2027 GRC cycle and any new work required related to this program will occur under MAT JQD.
163	N/A	N/A	N/A	N/A	N/A	N/A	N/A
164	Below variance threshold.	Actual units were lower than imputed due to fewer units remaining to complete metfits identified for the current rate case.	Under	Under	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to focus on removal of compression-style mechanical fittings with risk of corrosion, failure, and leak. For the remainder of the GRC cycle, PG&E anticipates that this program will continue to be lower priority than other work in Gas Distribution.
165	N/A	N/A	N/A	N/A	N/A	N/A	N/A
166	Below variance threshold.	Actual units were lower than imputed due to budget being repurposed for higher priority work.	Under	Under	Under	Rescheduled	The program has been rescheduled due to reprioritization to higher risk priority programs and remaining units completed in 2025 were prioritized for the highest risk areas.
167	N/A	N/A	N/A	N/A	N/A	N/A	N/A
168	Below variance threshold.	Below variance threshold.	Under	Under	Under	Cancelled	This program has substantially been retired and the costs were moved to OM/OS.
169	N/A	N/A	N/A	N/A	N/A	N/A	N/A
170	N/A	N/A	N/A	N/A	N/A	N/A	N/A
171	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period.

TABLE 2-4
2025 RSAR
2023 GRC CYCLE GAS DISTRIBUTION CAPITAL COMPARISON BY MAT FOR SAFETY, RELIABILITY, AND MAINTENANCE WORK
(THOUSANDS OF DOLLARS)

	A	B	C1	C2	C3	C4	C5	C6	C7	D	E	F	G1	G2	G3	H	I1	I2	I3	J	K1	K2	L1	L2	L3	L4	M	N1	N2	N3	O	P1	P2	P3	Q	R1	R2	S1	S2	S3	T	U	V1	V2	V3	X	Y
													Imputed Adopted Annual Costs				Actual Annual Costs											Imputed Annual Units				Actual Annual Units									Forecast				
Line No	Type (O&M Expense or Capital)	Functional Area	MWC	MWC Name	MAT	MAT Name	RAMP Risk Name	RAMP Mitigation and/or Control Name	2023 GRC Testimony Reference	RAMP Roll-up (Yes/No)	Program/ Project Life (years)	Program/ Project Year	2023 Imputed Adopted Costs	2024 Imputed Adopted Costs	2025 Imputed Adopted Costs	Imputed Costs for 2023 GRC Cycle to date($) (G1+G2+G3)	2023 Actual Costs	2024 Actual Costs	2025 Actual Costs	Actual Costs for 2023 GRC Cycle to date($) (I1+I2+I3)	Difference for 2025 ($) (G3-I3)	Difference for 2023 GRC Cycle to Date ($) (J-H)	Spending Percent Variance for 2025 (%) ((G3-I3)/G3*100)	Spending Percent Variance for 2023 GRC Cycle (%) ((J-H)/H*100)	Spending Variance Explanation Required (Y/N)	Percentage Variance Explanation Required (Y/N)	Unit Type	2023 Imputed Adopted Units	2024 Imputed Adopted Units	2025 Imputed Adopted Units	Imputed Units for 2023 GRC Cycle to Date (N1+N2+N3)	2023 Actual Units	2024 Actual Units	2025 Actual Units	Actual Units for 2023 GRC Cycle to Date (P1+P2+P3)	Difference for 2025 (# of Units) (P3-N3)	Difference for 2023 GRC Cycle to Date (# of Units) (Q-O)	Unit Percent Variance for 2025 (%) ((P3-N3)/N3*100)	Unit Percent Variance for 2023 GRC Cycle to Date (%) ((Q-O)/O*100)	Unit Variance Explanation Required (Y/N)	2025 Cost Variance Explanation	2025 Unit Variance Explanation	Scope (U, O, or T)	Schedule (U, O, or T)	Budget (U, O, or T)	Status	Completion Status Statement
1	Capital	Gas Distribution	14	G Dist Pipeline Repl Program	14A[RR]	Pipeline Repl Prgm-Mains & Svcs		LOCDM-M001 Pipeline Replacement Program (Steel)																																					
2	Capital	Gas Distribution	14	G Dist Pipeline Repl Program	14A[RR]	Pipeline Repl Prgm-Mains & Svcs																																								
3	Capital	Gas Distribution	14	G Dist Pipeline Repl Program	14B	Copper Service Replacements																																								
4	Capital	Gas Distribution	14	G Dist Pipeline Repl Program	14B	Copper Service Replacements		Loss of Containment on Gas Distribution Main or Service																																							
5	Capital	Gas Distribution	14	G Dist Pipeline Repl Program	14D	Plastic Pipe Replace. Main/Svc.																																								
6	Capital	Gas Distribution	14	G Dist Pipeline Repl Program	14D	Plastic Pipe Replace. Main/Svc.		Loss of Containment on Gas Distribution Main or Service																																							
7	Capital	Gas Distribution	27	Gas Meter Protection-Capital	27A	Meter Protection-Capital																																								
8	Capital	Gas Distribution	27	Gas Meter Protection-Capital	27A	Meter Protection-Capital		Loss of Containment on Gas Customer Connected Equipment																																							
9	Capital	Gas Distribution	27	Gas Meter Protection-Capital	27A	Meter Protection-Capital		Loss of Containment on Gas Distribution Main or Service																																							
10	Capital	Gas Distribution	2K	G Dist Repl/Convert Cust. HPR	2K[RC]	Cust HPR Reg Sta Convert Main																																								
11	Capital	Gas Distribution	2K	G Dist Repl/Convert Cust. HPR	2K[RC]	Cust HPR Reg Sta Convert Main		Large Overpressure Event Downstream of Gas M&C Facility																																							
12	Capital	Gas Distribution	2K	G Dist Repl/Convert Cust. HPR	2K[RC]	Cust HPR Reg Sta Convert Main		Loss of Contrm at Gas Measrm & Cntrl / Cmprsn & Prcsn Facil																																							
13	Capital	Gas Distribution	31	NGV - Station Infrastructure	31A	31A-LNG/CNG Stations																																								
14	Capital	Gas Distribution	31	NGV - Station Infrastructure	31A	31A-LNG/CNG Stations		Loss of Containment on CNG Station Equipment																																							
15	Capital	Gas Distribution	47	G Dist Capacity	47B	Cons/Acq New Fac-G-Cap-Mains																																								
16	Capital	Gas Distribution	47	G Dist Capacity	47B	Cons/Acq New Fac-G-Cap-Mains		Insufficient Capacity to Meet Customer Demand																																								
17	Capital	Gas Distribution	47	G Dist Capacity	47C	Cons/Acq New Fac-G-Cap-Reg/Sta																																								
18	Capital	Gas Distribution	47	G Dist Capacity	47C	Cons/Acq New Fac-G-Cap-Reg/Sta																																								
19	Capital	Gas Distribution	47	G Dist Capacity	47D	Cons/Acq New Fac-G-Cap-Reg/Reg																																								
20	Capital	Gas Distribution	47	G Dist Capacity	47D	Cons/Acq New Fac-G-Cap-Reg/Reg		Insufficient Capacity to Meet Customer Demand																																								
21	Capital	Gas Distribution	47	G Dist Capacity	47F	Cons/Acquire New Fac G-Cap-Oth																																								
22	Capital	Gas Distribution	47	G Dist Capacity	47F	Cons/Acquire New Fac G-Cap-Oth		Insufficient Capacity to Meet Customer Demand																																								
23	Capital	Gas Distribution	4A	G Dist Ctrl Operations Assets	4AF	ERX Pressure Monitoring-6																																								
24	Capital	Gas Distribution	4A	G Dist Ctrl Operations Assets	4AF	ERX Pressure Monitoring-6		Insufficient Capacity to Meet Customer Demand																																								
25	Capital	Gas Distribution	4A	G Dist Ctrl Operations Assets	4AF	ERX Pressure Monitoring-6		Large Overpressure Event Downstream of Gas M&C Facility																																								
26	Capital	Gas Distribution	4A	G Dist Ctrl Operations Assets	4AF	ERX Pressure Monitoring-6		Loss of Contrm at Gas Measrm & Cntrl / Cmprsn & Prcsn Facil																																								
27	Capital	Gas Distribution	4A	G Dist Ctrl Operations Assets	4AM[OT]	Reg Stat Mntr Dual No Flow 3																																								
28	Capital	Gas Distribution	50	G Dist Reliability General	50F	Impr Rel/Dep Gas Other Equip																																								
29	Capital	Gas Distribution	50	G Dist Reliability General	50F	Impr Rel/Dep Gas Other Equip		Loss of Containment on Gas Distribution Main or Service																																								
30	Capital	Gas Distribution	50	G Dist Reliability General	50I	Impr Rel/Dep-Deac Only-M/R/V																																								
31	Capital	Gas Distribution	50	G Dist Reliability General	50I	Impr Rel/Dep-Deac Only-M/R/V		Loss of Containment on Gas Distribution Main or Service																																								
32	Capital	Gas Distribution	50	G Dist Reliability General	50N	GD Over Pressure Protection																																								
33	Capital	Gas Distribution	50	G Dist Reliability General	50N	GD Over Pressure Protection		Large Overpressure Event Downstream of Gas M&C Facility																																								
34	Capital	Gas Distribution	50	G Dist Reliability General	50B	Impr Rel/Dep - Gas Services																																								

TABLE 2-4
2025 RSAR
2023 GRC CYCLE GAS DISTRIBUTION CAPITAL COMPARISON BY MAT FOR SAFETY, RELIABILITY, AND MAINTENANCE WORK
(THOUSANDS OF DOLLARS)
(CONTINUED)

	A	B	C1	C2	C3	C4	C5	C6	C7	D	E	F	G1	G2	G3	H	I1	I2	I3	J	K1	K2	L1	L2	L3	L4	M	N1	N2	N3	O	P1	P2	P3	Q	R1	R2	S1	S2	S3	T	U	V1	V2	V3	X	Y
													Imputed Adopted Annual Costs				Actual Annual Costs											Imputed Annual Units				Actual Annual Units									Forecast				
Line No	Type (O&M Expense or Capital)	Functional Area	MWC	MWC Name	MAT	MAT Name	RAMP Risk Name	RAMP Mitigation and/or Control Name	2023 GRC Testimony Reference	RAMP Roll-up (Yes/No)	Program/ Project Life (years)	Program/ Project Year	2023 Imputed Adopted Costs	2024 Imputed Adopted Costs	2025 Imputed Adopted Costs	Imputed Costs for 2023 GRC Cycle to date(3) (G1+G2+G3)	2023 Actual Costs	2024 Actual Costs	2025 Actual Costs	Actual Costs for 2023 GRC Cycle to date(3) (I1+I2+I3)	Difference for 2025 (5) (G3-I3)	Difference for 2023 GRC Cycle to Date ($) (J-H)	Spending Percent Variance for 2025 (%) ((G3-I3)/I3*100)	Spending Percent Variance for 2023 GRC Cycle (%) ((J-H)/H*100)	Spending Variance Explanation Required (Y/N)	Percentage Variance Explanation Required (Y/N)	Unit Type	2023 Imputed Adopted Units	2024 Imputed Adopted Units	2025 Imputed Adopted Units	Imputed Units for 2023 GRC Cycle to Date (N1+N2+N3)	2023 Actual Units	2024 Actual Units	2025 Actual Units	Actual Units for 2023 GRC Cycle to Date (P1+P2+P3)	Difference for 2025 (# of Units) (P3-N3)	Difference for 2023 GRC Cycle to Date (# of Units) (Q-O)	Unit Percent Variance for 2025 (%) ((P3-N3)/N3*100)	Unit Percent Variance for 2023 GRC Cycle to Date (%) ((Q-O)/O*100)	Unit Variance Explanation Required (Y/N)	T 2025 Cost Variance Explanation	U 2025 Unit Variance Explanation	Scope (U, O, or T)	Schedule (U, O, or T)	Budget (U, O, or T)	Status	Completion Status Statement
35	Capital	Gas Distribution	50	G Dist Reliability General	50B	impr Rel/Dep - Gas Services	Loss of Containment on Gas Distribution Main or Service	LOCCM-C003 Improve Reliability/System Dependability - Gas Services	Ex 3. Ch 4	No	On-going	Annual	12,094.9	12,240.5	12,374.8	36,710.3	25,005.9	20,884.4	34,577.3	80,467.7	22,202.5	43,757.4	173.4%	119.2%	N/A	N/A	# of services replaced	427	427	427	1,281	608	571	736	1,915	309	634	72.4%	49.5%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
36	Capital	Gas Distribution	50	G Dist Reliability General	50D	impr Rel/Dep Gas CP Systems	SRM Total	SRM Total	Ex 3. Ch 9	No	On-going	Annual	1,383.5	1,400.1	1,415.6	4,199.1	1,291.0	1,894.0	2,861.4	6,046.4	1,445.9	1,847.3	102.2%	44.0%	NO	NO	# of Rectifiers Replaced (50D)	80	80	80	240	11	82	83	176	3	(64)	3.8%	-26.7%	NO	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	SSD contains coating work, rectifier replacements, and RMJ installs/replacements - this program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to replace rectifiers, RMUs, and pipe coating greater than 40'
37	Capital	Gas Distribution	50	G Dist Reliability General	50D	impr Rel/Dep Gas CP Systems	Loss of Containment on Gas Distribution Main or Service	LOCCM-C018 Distribution Corrosion Control Program	Ex 3. Ch 9	No	On-going	Annual	1,383.5	1,400.1	1,415.6	4,199.1	1,291.0	1,894.0	2,861.4	6,046.4	1,445.9	1,847.3	102.2%	44.0%	N/A	N/A	# of Rectifiers Replaced (50D)	80	80	80	240	11	82	27	120	(53)	(120)	-66.3%	-50.0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
38	Capital	Gas Distribution	50	G Dist Reliability General	50H	impr Rel/Dep-CutOff Idls G Svc	SRM Total	SRM Total	Ex 3. Ch 4	No	On-going	Annual	3,161.0	3,199.0	3,234.1	9,594.1	3,926.0	5,622.4	7,542.5	17,090.9	4,308.4	7,496.8	133.2%	78.1%	NO	NO	# of cut off idle services	313	313	313	939	215	295	386	896	73	(43)	23.3%	-4.6%	YES	Actual dollars higher than imputed due to the reclassification of meter post protection from expense MAT E00 to capital MAT 27A. This capital MAT includes meter protection associated with full service relocation and post installation.	Actual units were higher than imputed units to address backlog of non-compliance data driven work such as reliability work, internal compliance, and copper service replacement.	Over	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period.
39	Capital	Gas Distribution	50	G Dist Reliability General	50H	impr Rel/Dep-CutOff Idls G Svc	Loss of Containment on Gas Distribution Main or Service	LOCCM-C006 Improve Reliability/System Dependability - Cut-Off Idle Gas	Ex 3. Ch 4	No	On-going	Annual	3,161.0	3,199.0	3,234.1	9,594.1	3,925.0	5,622.4	7,542.5	17,089.9	4,308.4	7,495.8	133.2%	78.1%	N/A	N/A	# of cut off idle services	313	313	313	939	215	295	386	896	73	(43)	23.3%	-4.6%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
40	Capital	Gas Distribution	50	G Dist Reliability General	50G/ 3PK [d]	impr Rel/Dep-Gas Svc Repl Leak	SRM Total	SRM Total	Ex 3. Ch 10	No	On-going	Annual	14,809.4	14,987.6	15,152.1	44,949.0	24,304.0	20,036.8	23,988.1	68,328.9	8,836.0	23,379.9	58.3%	52.0%	NO	NO	# of services replaced (NERBA BG Grade 3 unit)	978	978	978	2,934	1,036	877	880	2,793	(98)	(141)	-10.0%	-4.8%	NO	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period.
41	Capital	Gas Distribution	50	G Dist Reliability General	50G/ 3PK [d]	impr Rel/Dep-Gas Svc Repl Leak	Loss of Containment on Gas Distribution Main or Service	LOCCM-C014 Distribution Leak Management	Ex 3. Ch 10	No	On-going	Annual	14,809.4	14,987.6	15,152.1	44,949.0	24,303.0	20,036.8	23,988.1	68,327.9	8,836.0	23,378.9	58.3%	52.0%	N/A	N/A	# of services replaced (NERBA BG Grade 3 unit)	978	978	978	2,934	1,036	877	880	2,793	(98)	(141)	-10.0%	-4.8%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
42	Capital	Gas Distribution	50	G Dist Reliability General	50A	impr Rel/ Dep - Gas Mains	SRM Total	SRM Total	Ex 3. Ch 4	No	On-going	Annual	52,051.1	52,677.6	53,255.6	157,984.3	47,052.6	55,122.3	71,459.6	173,634.5	18,204.0	15,650.2	34.2%	9.9%	NO	YES	Feet of main	79,200	79,200	79,200	237,600	50,495	65,082	60,551	176,128	(18,649)	(61,472)	-23.5%	-25.9%	YES	Actual costs were higher than imputed due to higher unit costs in San Francisco (avg unit cost of $123/ft), Berkeley ($213/ft), and Santa Rosa ($214/ft) that drove high spend for construction, overheads, traffic control contracts, and paving.	Actual Units were lower than Imputed units due to the actual unit cost being higher than the adopted unit cost. As such, there were not have sufficient funds to complete the imputed units.	Under	Under	Over	Rescheduled	This work was rescheduled due to Unit costs being higher than adopted amounts and reprioritization of funding to capital programs that received additional funding above adopted to fund other higher priority safety and compliance work.
43	Capital	Gas Distribution	50	G Dist Reliability General	50A	impr Rel/ Dep - Gas Mains	Loss of Containment on Gas Distribution Main or Service	LOCCM-C002 Improve Reliability/System Dependability - Gas Main	Ex 3. Ch 4	No	On-going	Annual	52,051.1	52,677.6	53,255.6	157,984.3	47,051.6	55,122.3	71,459.7	173,633.5	18,204.1	15,649.2	34.2%	9.9%	N/A	N/A	Feet of main	79,200	79,200	79,200	237,600	50,495	65,082	60,551	176,128	(18,649)	(61,472)	-23.5%	-25.9%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
44	Capital	Gas Distribution	50	G Dist Reliability General	50R	Rep/Inst Emer/Strkdwn&SafeOps Val	SRM Total	SRM Total	Ex 3. Ch 4	No	On-going	Annual	5,775.8	5,845.3	5,909.4	17,530.5	3,245.4	7,060.2	6,445.9	15,751.5	(463.5)	(1,779.0)	-7.8%	-10.1%	NO	NO	# of valves installed	100	100	100	300	36	76	77	189	(23)	(111)	-23.0%	-37.0%	YES	Below variance threshold.	Actual units were lower than imputed due to reprioritization in support of higher risk or compliance work.	Under	Under	Under	Rescheduled	This work was rescheduled due to Unit costs being higher than adopted amounts and reprioritization of funding to capital programs that received additional funding above adopted to fund other higher priority safety and compliance work.
45	Capital	Gas Distribution	50	G Dist Reliability General	50R	Rep/Inst Emer/Strkdwn&SafeOps Val	Loss of Containment on Gas Distribution Main or Service	LOCDM-M004 New Valve Installations	Ex 3. Ch 4	No	On-going	Annual	5,775.8	5,845.3	5,909.4	17,530.5	3,244.4	7,060.2	6,445.9	15,750.5	(463.5)	(1,780.0)	-7.8%	-10.2%	N/A	N/A	# of valves installed	100	100	100	300	36	76	77	189	(23)	(111)	-23.0%	-37.0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
46	Capital	Gas Distribution	50	G Dist Reliability General	50P	impr/Relb/SysDepd-G-CpSrtdsAnode	SRM Total	SRM Total	Ex 3. Ch 9	No	On-going	Annual	17,989.1	18,205.6	18,405.4	54,600.2	14,506.1	12,898.5	17,852.3	45,257.0	(553.1)	(9,343.2)	-3.0%	-17.1%	NO	NO	# of Groundbeds Installed	65	65	65	195	58	43	54	155	(11)	(40)	-16.9%	-20.5%	NO	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period.
47	Capital	Gas Distribution	50	G Dist Reliability General	50P	impr/Relb/SysDepd-G-CpSrtdsAnode	Loss of Containment on Gas Distribution Main or Service	LOCCM-C018 Distribution Corrosion Control Program	Ex 3. Ch 9	No	On-going	Annual	17,989.1	18,205.6	18,405.4	54,600.2	14,505.1	12,898.5	17,852.3	45,255.9	(553.1)	(9,344.3)	-3.0%	-17.1%	N/A	N/A	# of Groundbeds Installed	65	65	65	195	58	43	54	155	(11)	(40)	-16.9%	-20.5%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
48	Capital	Gas Distribution	50	G Dist Reliability General	50K	Emergent Leaking Main Replace	SRM Total	SRM Total	Ex 3. Ch 10	No	On-going	Annual	5,757.3	5,826.6	5,890.6	17,474.6	2,558.1	4,941.3	3,663.0	11,162.4	(2,227.5)	(6,312.2)	-37.8%	-36.1%	NO	NO	feet of main installed	7,707	7,707	7,707	23,121	1,947	4,907	1,601	8,455	(6,106)	(14,666)	-79.2%	-63.4%	YES	Below variance threshold.	Actual units were lower than imputed due to a continued trend of lower-than-planned leak find rates, resulting in fewer leak finds qualifying for main pipe replacement greater than 100 feet.	Under	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period.
49	Capital	Gas Distribution	50	G Dist Reliability General	50K	Emergent Leaking Main Replace	Loss of Containment on Gas Distribution Main or Service	LOCCM-C014 Distribution Leak Management	Ex 3. Ch 10	No	On-going	Annual	5,757.3	5,826.6	5,890.6	17,474.6	2,557.1	4,941.3	3,663.0	11,161.4	(2,227.5)	(6,313.2)	-37.8%	-36.1%	N/A	N/A	feet of main installed	7,707	7,707	7,707	23,121	1,947	4,907	1,601	8,455	(6,106)	(14,666)	-79.2%	-63.4%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
50	Capital	Gas Distribution	50	G Dist Reliability General	50J	Gas Overbuild - G	SRM Total	SRM Total	Ex 3. Ch 4	No	On-going	Annual	16,738.4	16,939.8	17,125.7	50,803.9	21,050.6	16,515.1	27,843.1	65,408.7	10,717.4	14,604.8	62.6%	28.7%	NO	YES	# of services replaced	578	578	578	1,734	462	348	616	1,426	38	(308)	6.6%	-17.8%	NO	Actual costs were higher than imputed costs due to additional units executed to clear backlog of remaining infested encroachments.	Below variance threshold.	On-Target	On-Target	Over	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period.
51	Capital	Gas Distribution	50	G Dist Reliability General	50J	Gas Overbuild - G	Loss of Containment on Gas Distribution Main or Service	LOCDM-C009 Encroachment Program	Ex 3. Ch 4	No	On-going	Annual	16,738.4	16,939.8	17,125.7	50,803.9	21,049.6	16,515.1	27,843.1	65,407.7	10,717.4	14,603.8	62.6%	28.7%	N/A	N/A	# of services replaced	578	578	578	1,734	462	348	616	1,426	38	(308)	6.6%	-17.8%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
52	Capital	Gas Distribution	50	G Dist Reliability General	50E	impr Rel/Dep Gas Valves	SRM Total	SRM Total	Ex 3. Ch 4	No	On-going	Annual	5,775.8	5,845.3	5,909.4	17,530.5	10,230.8	4,916.9	4,020.9	19,168.6	(1,888.6)	1,638.1	-32.0%	9.3%	NO	NO	# of valves replaced	100	100	100	300	74	58	54	186	(46)	(114)	-46.0%	-38.0%	YES	Below variance threshold.	Actual units were lower than imputed due to PG&E performing fewer find-&fix-it valve replacements than expected. This is because the find rate was lower compared to previous years.	Under	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period.
53	Capital	Gas Distribution	50	G Dist Reliability General	50E	impr Rel/Dep Gas Valves	Loss of Containment on Gas Distribution Main or Service	LOCDM-C004 Improve Reliability/Dependability - Gas Valves	Ex 3. Ch 4	No	On-going	Annual	5,775.8	5,845.3	5,909.4	17,530.5	10,229.8	4,916.9	4,020.9	19,167.6	(1,888.6)	1,637.1	-32.0%	9.3%	N/A	N/A	# of valves replaced	100	100	100	300	74	58	54	186	(46)	(114)	-46.0%	-38.0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
54	Capital	Gas Distribution	50	G Dist Reliability General	50L	impr Rel Dep Gas Reg Component	SRM Total	SRM Total	Ex 3. Ch 6	No	On-going	Annual	10,669.3	10,797.7	10,916.2	32,383.2	13,724.3	11,002.8	11,259.9	35,987.1	343.8	3,603.9	3.1%	11.1%	NO	NO	# of Reg station components	150	150	150	450	130	85	95	310	(55)	(140)	-36.7%	-31.1%	YES	Below variance threshold.	Actual units were lower than imputed due to reprioritization in support of higher risk or compliance work and unit cost increases.	Under	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period.
55	Capital	Gas Distribution	50	G Dist Reliability General	50L	impr Rel Dep Gas Reg Component	Large Overpressure Event, Downstream of Gas M&C Facility	LRGOP-C009 Gas Distribution Reg Station Component Replacements	Ex 3. Ch 6	No	On-going	Annual	10,669.3	10,797.7	10,916.2	32,383.2	13,723.3	11,002.8	11,259.9	35,986.1	343.8	3,602.9	3.1%	11.1%	N/A	N/A	# of Reg station components	150	150	150	450	130	85	95	310	(55)	(140)	-36.7%	-31.1%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
56	Capital	Gas Distribution	50	G Dist Reliability General	50L	impr Rel Dep Gas Reg Component	Loss of Contrm at Gas Mesarm & Cntrl / Cmprsn & Prcsn Facil	MCCPF-C010 Gas Distribution Reg Station Component Replacements	Ex 3. Ch 6	No	On-going	Annual	10,669.3	10,797.7	10,916.2	32,383.2	13,725.3	11,002.8	11,259.9	35,988.1	343.8	3,604.9	3.1%	11.1%	N/A	N/A	# of Reg station components	150	150	150	450	130	85	95	310	(55)	(140)	-36.7%	-31.1%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
57	Capital	Gas Distribution	50	G Dist Reliability General	50C	impr Rel/Dep Gas Regulation	SRM Total	SRM Total	Ex 3. Ch 6	No	On-going	Annual	49,887.2	50,487.7	51,041.7	151,416.6	46,584.4	36,695.1	42,737.3	125,016.8	(8,304.4)	(26,399.9)	-16.3%	-17.4%	NO	NO	# of Reg stations	25	25	25	75	16	14	14	44	(11)	(31)	-44.0%	-41.3%	YES	Below variance threshold.	Actual units were lower than imputed due to reprioritization in support of higher risk or compliance work and unit cost increases.	Under	Under	Under	Rescheduled	This work was rescheduled due to Unit costs being higher than adopted amounts and reprioritization of funding to capital programs that received additional funding above adopted to fund other higher priority safety and compliance work.
58	Capital	Gas Distribution	50	G Dist Reliability General	50C	impr Rel/Dep Gas Regulation	Large Overpressure Event, Downstream of Gas M&C Facility	LRGOP-C006 Gas Distribution Reg Station Rebuild	Ex 3. Ch 6	No	On-going	Annual	49,887.2	50,487.7	51,041.7	151,416.6	46,583.4	36,695.1	42,737.3	125,015.8	(8,304.4)	(26,400.9)	-16.3%	-17.4%	N/A	N/A	# of Reg stations	25	25	25	75	16	14	14	44	(11)	(31)	-44.0%	-41.3%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
59	Capital	Gas Distribution	50	G Dist Reliability General	50C	impr Rel/Dep Gas Regulation	Loss of Contrm at Gas Mesarm & Cntrl / Cmprsn & Prcsn Facil	MCCPF-C009 Gas Distribution Reg Station Rebuild	Ex 3. Ch 6	No	On-going	Annual	49,887.2	50,487.7	51,041.7	151,416.6	46,585.4	36,695.1	42,737.3	125,017.8	(8,304.4)	(26,398.9)	-16.3%	-17.4%	N/A	N/A	# of Reg stations	25	25	25	75	16	14	14	44	(11)	(31)	-44.0%	-41.3%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
60	Capital	Gas Distribution	50	G Dist Reliability General	50Q	Casings	SRM Total	SRM Total	Ex 3. Ch 9	No	On-going	Annual	2,698.4	2,730.9	2,760.9	8,190.3	3,138.0	2,483.7	3,599.5	9,221.2	838.6	1,030.9	30.4%	12.6%	NO	NO	# of Casings Remediated	10	10	10	30	8	5	10	23	0	(7)	0.0%	-23.3%	NO	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period.
61	Capital	Gas Distribution	50	G Dist Reliability General	50Q	Casings	Loss of Containment on Gas Distribution Main or Service	LOCDM-C019 Casings	Ex 3. Ch 9	No	On-going	Annual	2,698.4	2,730.9	2,760.9	8,190.3	3,137.0	2,483.7	3,599.5	9,220.2	838.6	1,029.9	30.4%	12.6%	N/A	N/A	# of Casings Remediated	10	10	10	30	8	5	10	23	0	(7)	0.0%	-23.3%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
62	Capital	Gas Distribution	50	G Dist Reliability General	50M/ 3PK [d]	Complex-Gas Svc Repl Leak	SRM Total	SRM Total	Ex 3. Ch 10	No	On-going	Annual	1,125.0	1,139.0	1,151.0	3,415.1	1,718.3	989.0	1,715.1	4,422.3	584.0	1,007.3	49.0%	29.5%	NO	NO	# of services (NERBA BG Grade 3 unit)	63	63	63	189	40	24	18	82	(45)	(107)	-71.4%	-56.6%	YES	Below variance threshold.	Actual units lower than imputed due to lower leak find rates than planned resulting in a decrease of leaks repaired via complex service replacement. The lower find rate impacted below ground grade 2 leaks (50M) and grade 3 leaks (3PK).	Under	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period.
63	Capital	Gas Distribution	50	G Dist Reliability General	50M/ 3PK [d]	Complex-Gas Svc Repl Leak	Loss of Containment on Gas Distribution Main or Service	LOCDM-C014 Distribution Leak Management	Ex 3. Ch 10	No	On-going	Annual	1,125.0	1,139.0	1,151.0	3,415.1	1,717.3	989.0	1,715.1	4,421.3	584.0	1,006.3	49.0%	29.5%	N/A	N/A	# of services (NERBA BG Grade 3 unit)	63	63	63	189	40	24	18	82	(45)	(107)	-71.4%	-56.6%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
64	Capital	Gas Distribution	52	G Dist Leak Repl/Emergency	52M	Not assigned	SRM Total	SRM Total	Ex 3. Ch 10	No	On-going	Annual	0.0	0.0	0.0	0.0	82.0	0.4	0.0	82.4	0.0	82.4	100.0%	100%	NO	NO	non-unitized: This MAT has no measurable units because it is used to record other support costs for third party damage service repair	NA	NA	NA	N/A	NA	NA	NA	N/A	N/A	N/A	N/A	N/A	NO	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period.
65	Capital	Gas Distribution	52	G Dist Leak Repl/Emergency	52B	Emerg Resp-G-Dig-Ins-Svcs	SRM Total	SRM Total	Ex 3. Ch 10	No	On-going	Annual	1,343.9	1,360.1	1,375.0	4,079.1	2,856.3	2,194.1	2,130.3	7,180.7	755.3	3,101.6	54.9%	76.0%	NO	NO	# of services replaced	178	178	178	534	151	128	116	395	(62)	(139)	-34.8%	-26.0%	YES	Below variance threshold.	Actual unit were lower than imputed due to reduced number of emergencies and 3rd party damages reported that required full service replacement or deactivation	Under	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period.
66	Capital	Gas Distribution	52	G Dist Leak Repl/Emergency	52B	Emerg Resp-G-Dig-Ins-Svcs	Loss of Containment on Gas Distribution Main or Service	LOCDM-C014 Distribution Leak Management	Ex 3. Ch 10	No	On-going	Annual	1,343.9	1,360.1	1,375.0	4,079.1	2,855.3	2,194.1	2,130.3	7,179.7	755.3	3,100.6	54.9%	76.0%	N/A	N/A	# of services replaced	178	178	178	534	151	128	116	395	(62)	(139)	-34.8%	-26.0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
67	Capital	Gas Distribution	52	G Dist Leak Repl/Emergency	52C	Emerg Resp-G-Dig-Ins-Main	SRM Total	SRM Total	Ex 3. Ch 10	No	On-going	Annual	296.5	300.1	303.4	900.1	1,711.2	58.7	2,745.9	4,515.8	2,442.5	3,615.7	805.0%	401.7%	NO	NO	feet of main replaced	1,122	1,122	1,122	3,366	1,288	262	1,441	2,991	319	(375)	28.4%	-11.1%	YES	Below variance threshold.	Actual units were higher than imputed due to an emergent project to replace ~1,225 ft of main pipe exposed due to natural forces. This project, along with other reduced-scope emergencies, drove overall unit completions in 2025.	Over	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period.
68	Capital	Gas Distribution	52	G Dist Leak Repl/Emergency	52C	Emerg Resp-G-Dig-Ins-Main	Loss of Containment on Gas Distribution Main or Service	LOCDM-C014 Distribution Leak Management	Ex 3. Ch 10	No	On-going	Annual	296.5	300.1	303.4	900.1	1,710.2	58.7	2,745.9	4,514.8	2,442.5	3,614.7	805.0%	401.6%	N/A	N/A	feet of main replaced	1,122	1,122	1,122	3,366	1,288	262	1,441	2,991	319	(375)	28.4%	-11.1%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
69	Capital	Gas Distribution	74	Install New Gas Meters	74A	Install Regulators	SRM Total	SRM Total	Ex 3. Ch 8	No	On-going	Annual	2,257.4	2,284.6	2,309.6	6,851.6	10,297.8	8,882.9	12,024.0	31,204.8	9,714.4	24,353.2	420.6%	355.4%	NO	YES	# of regulators	6,833	6,833	6,833	20,499	28,283	25,263	31,607	85,153	24,774	64,654	362.6%	315.4%	YES	Below variance threshold.	Actual units were higher than imputed due to a change in reporting practice which resulted in more regulator replacement units being captured in this MAT. Historically, regulator changes completed while in the field performing other gas field services work was captured in the MAT that drove the initial job.	Over	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period.
70	Capital	Gas Distribution	74	Install New Gas Meters	74A	Install Regulators	Loss of Containment on Gas Customer Connected Equipment	CCEPO-C016 Gas Reg Replacement	Ex 3. Ch 8	No	On-going	Annual	2,257.4	2,284.6	2,309.6	6,851.6	10,296.8	8,882.9	12,024.0	31,203.8	9,714.4	24,352.2	420.6%	355.4%	N/A	N/A	# of regulators	6,833	6,833	6,833	20,499	28,283	25,263	31,607	85,153	24,774	64,654	362.6%	315.4%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

(a) MAT 14A also includes a small amount ($0.6) recorded to MAT 14B in 2025.
(b) 2025 actual costs by MAT are as follows: $4,957.5 (2KA), $5,543.0 (2KB), $9,707.8 (2KC), and $.03 (2KR (costs in thousands). 2025 actual units by MAT are as follows: 11 (2KA), 20 (2KB), and 41 (2KC).
(c) 44M includes Reg Stat Mntr Srgle No Flow-3 costs of $12,715.
(d) Includes below ground Grade 3 leak repairs recorded under Leak Abatement MWC 3P.

D. Gas Distribution MWC Descriptions – Expense

MWC AB – Support – Encompasses miscellaneous gas distribution costs not aligned with other MWCs or MATs, including, but not limited to: (1) miscellaneous expenses such as industry association dues and miscellaneous contract spend; and (2) collection point for zero sum allocation type work such as Standard Cost Variance (SCV),[3] blanket purchase orders and working stock.

This MWC does not relate directly to safety and/or reliability and/or maintenance.

MWC DD – Provide Field Service – Includes customer generated requests for service that require site visit by a field technician, as well as immediate response standby costs. Service requests include investigating reports of possible gas leaks, carbon monoxide monitoring, customer requests for stop/starts of gas service, appliance pilot relights, appliance adjustment and safety checks.

This MWC relates to safety and/or reliability and/or maintenance as it includes customer generated requests for service that require site visit by field technician to address issues such as possible gas leaks or safety checks.

MWC DE – Leak Survey – Includes periodic or routine leak surveys performed by PG&E on its distribution system that are necessary to comply with pipeline safety regulations. MWC DE also includes special leak surveys conducted by PG&E on its gas distribution system that are outside of the routine

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3 SCV represents the difference between actual costs incurred and the amount charged out by employees at a predetermined rate (i.e., standard cost). Costs charged out are calculated using productive hours multiplied by a planned standard hourly rate. When results match initial estimates, SCV should be minimal. That said, while initial estimates do factor in external factors (e.g., extreme weather) based on historical data, actual results inevitably vary resulting in a SCV. The following is a simplified example of the standard cost calculation and how SCVs occur. Based on the historic pattern of Team A's productivity and anticipated workload, it is projected that Team A will have a monthly cost of $100,000 for 10 employees and will perform 1,000 hours of work in a month. The resulting standard rate for Team A is $100 per hour ($100,000/1,000 hours). If Team A completes 1,000 hours of work in the month according to plan, Team A will have a zero SCV. However, if Team A does not complete all the planned work, e.g., due to unanticipated bad weather, and only completes 950 hours of work, Team A will have an unfavorable SCV of $5,000 (50 hours × $100 per hour).

leak survey schedule for either operating reasons or to assess the integrity of the pipe.

This MWC relates to safety and/or reliability and/or maintenance as it includes periodic or routine leak surveys performed by PG&E on its distribution system that are necessary to comply with pipeline safety regulations.

MWC DF – Locate and Mark (L&M) – Includes the work necessary to comply with federal pipeline safety regulations and state law that requires PG&E to belong to and share the costs of operating the regional “one--call” notification systems. Builders, contractors, and others planning to excavate use these systems to notify underground facility owners, like PG&E, of their intent to excavate. PG&E then provides the excavators with information about the location of its underground facilities by visiting the work site and placing color-coded- surface markings to show the location of pipes and wires. Excavation activities that are within specified distances of high priority facilities require field meets or standby.

This MWC relates to safety and/or reliability and/or maintenance as it includes the work necessary to comply with federal pipeline safety regulations and state law that requires PG&E to belong to, respond to notifications, and share the costs of operating the regional “one-call” notification systems.

MWC DG – Cathodic Protection (CP) – Includes work related to mitigating the effects of corrosion on metallic gas distribution pipelines. Corrosion of gas piping systems can cause leaks and other potential safety hazards. In the case of steel gas lines, the pipe is coated or wrapped before installation, followed by the application of CP through the use of either an impressed system or galvanic anodes as required by federal pipeline safety regulations. The CP system requires continual monitoring on regular intervals to ensure that adequate levels of current are maintained. Maintenance tasks include monitoring CP levels on metallic pipe by taking required pipe to soil reads and reading rectifiers to verify correct operation. If the CP system is found to read below protected levels, corrective action is taken by troubleshooting the CP systems to identify the location of the problem (e.g., electrically shorted meters, underground electrical contacts with other metallic structures, electrical interference, malfunctioning impressed current system, or depleted galvanic anodes). Appropriate corrective

action is subsequently performed to restore the CP system to satisfactory protection levels.

This MWC relates to safety and/or reliability and/or maintenance as it includes work related to mitigating the effects of corrosion on metallic gas distribution pipelines. Corrosion of gas piping systems can cause leaks and other potential safety hazards.

MWC DN – Curriculum Development/Gas Qualifications – The Gas Qualifications program creates new and revises existing training materials ensuring that the Gas workforce is competent, safe, and qualified and includes costs associated with field employee operator qualifications. It does not include curriculum development, the general maintenance, or delivery of training materials.

This MWC does not relate directly to safety and/or reliability and/or maintenance.

MWC EX – Meter Protection – Includes efforts to ensure that gas meter locations that do not conform to current PG&E standards and/or federal pipeline safety regulations are addressed. The program focuses on two types of non-conforming meter locations: those with inadequate protection from potential damage by vehicles; and those with inaccessible service or shutoff valves. The work to correct these non-conforming facilities generally involves one of three work activities: installing barrier posts, installing a new valve or relocating the meter set.

This MWC relates to safety and/or reliability and/or maintenance as it includes efforts to ensure that gas meter locations that do not conform to current PG&E standards and/or federal pipeline safety regulations are addressed. The Meter Protection Program (MPP) focuses on two types of non-conforming meter locations: those with inadequate protection from potential damage by vehicles; and those with inaccessible service or shutoff valves.

MWC FG – Operate Gas Distribution System – Includes a broad range of operations which include monitoring system pressures and flows, checking odorant intensity levels for leak detection, operating valves, regulator stations, and changing pressure recorder charts. Additionally, this program includes occasional manual operations to provide necessary capacity during peak demand periods in the morning (e.g., using a Compressed Natural Gas (CNG)

or Liquefied Natural Gas (LNG) natural gas tanker to inject gas, manually opening separation valves to redirect gas, or manually bypassing regulator station equipment to flow more gas).

This MWC relates to safety and/or reliability and/or maintenance as it includes a broad range of operations to keep the system safe, such as monitoring the system pressures and flows, checking odorant intensity levels for leak detection; operating valves and regulator stations, and changing pressure recorder charts.

MWC FH – Gas Preventive Maintenance – Includes work to comply with pipeline safety regulations that require PG&E to conduct periodic inspection and maintenance on its gas distribution system. Preventive maintenance work includes regulator station maintenance, maintenance on mains and services, distribution valve replacement, service valve replacement, Atmospheric Corrosion (AC) inspections, and overall gas maintenance support.

This MWC relates to safety and/or reliability and/or maintenance as it includes work to comply with pipeline safety regulations that require PG&E to conduct periodic inspection and maintenance on its gas distribution system.

MWC FI – Gas Corrective Maintenance – Includes work to repair or replace damaged or failed gas facilities. In many cases, the need for such restoration is identified during the preventive maintenance activities described in MWC FH. Corrective maintenance includes leak repair, dig-in repair, CP restoration, regulator station repair, and distribution valve repair. Below ground Grade 3 leak repairs are recorded under MWC LW – Leak Abatement.

This MWC relates to safety and/or reliability and/or maintenance as it includes work to repair or replace damaged or failed gas facilities.

MWC GF – Gas Mapping – Gas Mapping encompasses tracking the size, material type, location, configuration, and other essential information needed to identify gas transmission (GT) lines and over 42,000 miles of underground gas distribution main and nearly 3.3 million gas services in support of the Company's 4.1 million residential, commercial and industrial gas customers (accounts). Similar to electric mapping, gas mapping updates and maintains the gas transmission and distribution system maps and records that serve many purposes and are critical to the safe and successful operation of the gas system.

This MWC relates to safety and/or reliability and/or maintenance as it involves tracking the size, material type, location, configuration, and other essential information needed to identify gas main and services.

MWC GG – Gas Distribution Planning and Operations Engineering – Includes local gas planning Engineers modeling the gas distribution system to ensure a safe and reliable supply of natural gas to customers and to ensure that the system can accommodate future load growth. By simulating changes in load demand, Engineers use modeling to identify potential constraints in the system to support service reliability.

This MWC relates to safety and/or reliability and/or maintenance as it includes local gas planning Engineers modeling the gas distribution system to ensure a safe and reliable supply of natural gas to customers and to ensure that the system can accommodate future load growth.

MWC GM – Natural Gas Fueling Facilities Operation and Maintenance – Natural Gas Fueling Facilities Operations and Maintenance (O&M) includes the work required to maintain and operate existing natural gas fueling facilities. PG&E operates over 800 Natural Gas Vehicles (NGV) and has over 6,000 customers that use their natural gas fueling facilities. PG&E's network of natural gas fueling stations also serves as a back up to customer owned stations that are not available due to breakdowns or maintenance.

This MWC relates to safety and/or reliability and/or maintenance as it includes the work required to maintain and operate existing natural gas fueling facilities.

MWC GZ – Gas Research, Development, and Demonstration (RD&D) – Gas Research, Development & Demonstration includes RD&D work in targeted areas of gas transmission and distribution. The objectives of gas RD&D are to explore new opportunities, concepts, and technologies to continue to provide safe and reliable service to customers at a lower cost, where possible.

This MWC does not relate directly to safety and/or reliability and/or maintenance.

MWC HY – Gas Meter Maintenance – The meter set is defined as the facilities between the shut-off valve (i.e., service valve and inlet valve) and service tee or meter outlet valve.

Maintenance includes:

- Corrective Maintenance work performed on meter sets greater than 1,000 cubic feet per hour (cfh) and less than or equal to 1,000 cfh. Outlet Valve greater than or equal to 2 inches in diameter and less than 2 inches in diameter.
- Preventive Maintenance work performed on meter sets greater than 1,000 cfh. Preventive maintenance work includes: Differential Pressure Tests, Regulator A Inspections, Pressure Verification, Electronic Corrector Maintenance, Turbine Spin Test, Delta A Turbine and Ultra-Sonic Diagnostic Testing.

This MWC relates to safety and/or reliability and/or maintenance as it includes corrective and preventative maintenance work performed on meter sets.

MWC JQ – Gas Distribution Integrity Management Program (DIMP) – This program is mandated by Federal regulations and includes efforts to enhance gas distribution system safety by identifying risks to the gas distribution system and addressing those risks. The types of work in this MWC include development and improvements in the following areas: the DIMP, preventative maintenance, DIMP leak surveys, operator qualifications, training, and programs including the Cross Bore Inspection Program, and Plastics Program.

This MWC relates to safety and/or reliability and/or maintenance as it includes efforts to enhance gas distribution system safety by identifying risks to the gas distribution system and addressing those risks.

MWC JV – Information Technology (IT) – Includes costs for ongoing maintenance, operations and repair for PG&E's IT applications, systems, and infrastructure.

This MWC was not presented in the 2023 General Rate Case (GRC) as related directly to safety and/or reliability and/or maintenance. However, certain projects within this MWC provide support for safety and/or reliability and/or maintenance projects.

MWC LK – Gas Expense Work Requested by Others (WRO) – Encompasses work required by tariff, third-party requests, and franchise compliance, including relocations and rearrangement of gas facilities, potholing, and other WRO support work.

This MWC does not relate directly to safety and/or reliability and/or maintenance.

MWC OM – Operational Management – Includes labor and employee related- costs to provide supervision and management support. MWC OM also includes costs incurred by the administrative staff working for the Supervisors/Managers.

This MWC is included as a maintenance activity in accordance with D.19-04-020. Gas Distribution does not consider MWC OM as related directly to safety and/or reliability and/or maintenance work.

MWC OS – Operational Support – Includes labor and employee related- costs to provide services and support that are unrelated to supervision and management.

This MWC does not relate directly to safety and/or reliability and/or maintenance.

E. Gas Distribution MWC Descriptions – Capital

MWC 05 – Tools and Equipment – Includes the costs of miscellaneous tools and equipment. expenditures are necessary to replace damaged, worn out, or obsolete tools and to ensure specialized tools are available to perform testing and other functions.

This MWC does not relate directly to safety and/or reliability and/or maintenance.

MWC 14 – Gas Pipeline Replacement Program (GPRP) – Primarily encompasses three gas distribution asset replacement programs: (1) the GPRP; (2) Copper Service Replacement Program (CSRP); and (3) Plastic Pipe Replacement Program. The GPRP targets cast iron and pre-1940 steel gas mains. PG&E uses age, materials, seismic factors, and gas leaks to identify and prioritize gas mains for replacement. In addition to gas main replacement, the program includes related service replacement because copper services were determined to have a similar relative risk as compared to GPRP pipe. Subsequently, plastic pipe replacement was included in MWC 14 because of an increase in the relative risk of vintage plastic material such as Aldyl-A.

This MWC relates to safety and/or reliability and/or maintenance as it includes gas distribution pipe replacement and service replacement programs for safety and reliability reasons.

MWC 27 – Gas Meter Protection – Includes efforts to ensure that gas meter locations that do not conform to current PG&E standards and/or federal pipeline safety regulations are addressed. The program focuses on two types of non-conforming meter locations: those with inadequate protection from potential damage by vehicles; and those with inaccessible service or shutoff valves. The work to correct these non-conforming facilities generally involves one of three work activities: installing barrier posts, installing a new valve or relocating the meter set.

This MWC relates to safety and/or reliability and/or maintenance as it includes efforts to ensure that gas meter locations that do not conform to current PG&E standards and/or federal pipeline safety regulations are addressed. The program focuses on two types of non-conforming meter locations: those with inadequate protection from potential damage by vehicles; and those with inaccessible service or shutoff valves.

MWC 29 – Gas Distribution Customer Connections – Includes building new gas distribution systems to provide service to new customers and the costs of regulators purchased for emergency response, regulator change outs, and system upgrades.

This MWC does not relate directly to safety and/or reliability and/or maintenance.

MWC 31 – NGV Station Infrastructure – Includes keeping PG&E's natural gas fueling infrastructure safe and in compliance for PG&E's fleet and customers. This work includes: (1) CP and underground corrosion protection; (2) upgrading stations to better serve the vehicles being produced in the market today; (3) increasing the reliability of stations; (4) security monitoring as required at some public access stations; and (5) remote monitoring of stations.

This MWC relates to safety and/or reliability and/or maintenance as it includes capital work to keep PG&E's natural gas fueling infrastructure safe.

MWC 47 – Gas Distribution Capacity – Includes capacity additions to meet load growth by reinforcing the existing gas systems.

This MWC relates to safety and/or reliability and/or maintenance as it includes capacity additions to meet load growth.

MWC 50 – Gas Distribution Reliability – Includes installation or replacement of gas facilities to: improve system safety and reliability, replace

aging facilities, and maintain compliance with pipeline safety regulations. Facilities replaced include mains, services, regulator stations, CP equipment, and remote CP monitoring equipment. Below ground Grade 3 leak repairs are recorded under MWC 3P – Leak Abatement.

This MWC relates to safety and/or reliability and/or maintenance as it includes installation or replacement of gas facilities to improve system safety and reliability, replace aging facilities, and maintain compliance with pipeline safety regulations.

MWC 51 – Gas Capital WRO – Includes relocating gas distribution main and service facilities at the request of a governmental agency or other third parties (e.g., customers and developers). This work could be due to road widening, street improvements, sewer improvements and other similar work.

This MWC does not relate directly to safety and/or reliability and/or maintenance.

MWC 52 – Gas Distribution Emergency Response – Includes work and materials required to replace damaged or failed facilities including replacement of mains and services due to gas dig-ins and external forces such as landslides and earthquakes.

This MWC relates to safety and/or reliability and/or maintenance as it includes work and materials required to replace damaged or failed facilities.

MWC 74 – Install New Gas Meters – Includes regulator replacement labor to remove and install new regulators and meters and regulators for new business connections and labor to install. The meter set is defined as the facilities between the shut-off valve (i.e., service valve and inlet valve) and service tee or meter outlet valve. Maintenance includes: (1) Compliance – Scheduled Meter Change Outs less than or equal 1,000 cfh; (2) Compliance – Periodic Meter Change outs, every 10 years greater than 1,000 cfh; (3) Corrective Maintenance work with replacement of meter performed on meter sets less than or equal to 1,000 cfh and greater than 1,000 cfh; Meter outlet valve greater than or equal to 2 inches diameter; (4) Meter removal (retire) less than or equal to 1,000 cfh and greater than 1,000 cfh; (5) New Business less than 400 cfh and 400 - 1,000 cfh; (6) Capital projects (i.e., Replacement); and (7) SmartMeter™ gas module replacements.

This MWC relates to safety and/or reliability and/or maintenance as it includes regulator replacement labor to remove and install new regulators and meters.

MWC 78 – Manage Buildings – Includes capital buildings projects (i.e., facility upgrades/improvements as well as new construction) for GO.

This MWC does not relate directly to safety and/or reliability and/or maintenance.

MWC 2F – Build IT Applications and Infrastructure – Includes the costs to design, develop and enhance applications, systems, and infrastructure technology solutions.

This MWC was not presented in the 2023 GRC as related directly to safety and/or reliability and/or maintenance. However, certain projects within this MWC provide support for safety and/or reliability and/or maintenance projects.

MWC 2K – High Pressure Regulator (HPR) Program – Includes the replacement of gas HPRs or the reconstruction of gas distribution systems to eliminate the need for HPRs.[4]

This MWC relates to safety and/or reliability and/or maintenance as it includes activities such as the replacement of gas customer HPR or the reconstruction of gas distribution systems to eliminate the need for HPRs.

MWC 4A – Gas Distribution Control Operations Assets – Includes costs associated with the installation of Supervisory Control and Data Acquisition (SCADA) devices, electronic recorders (ERX), and associated field equipment. MWC 4A captures costs associated with the development of software tools to support the collection, retention, and presentation of data related to the Control Center, as well as support telecommunication radio system assets to monitor and control the gas distribution network.

This MWC relates to safety and/or reliability and/or maintenance as it includes costs to support the collection, retention, and presentation of data

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4 The HPR Program is presented at the MWC level because the 2023 GRC HPR replacement forecast was at the MWC level. The unit of measure is number of HPRs mitigated. For visibility, costs and units are recorded by MAT as follows: MAT 2KA – Customer HPR Station Main Conversion, MAT 2KB – Customer HPR Station Conversion to District Regulator Station, and MAT 2KC – Customer HPR Reg Station Replacement.

related to the Control Center, as well as support costs for telecommunication radio system assets to monitor and control the gas distribution network.

F. Gas Distribution MAT Descriptions for Safety, Reliability, and Maintenance Work – Expense

For descriptions of how the following Gas Distribution expense programs relate to safety, reliability, or maintenance, please see the MAT descriptions which explain the type of work associated with each MAT below.

MAT DDA –Field Service, Other – Other Support costs for Field Services.

This MAT relates to safety and/or reliability and/or maintenance as it involves other support costs for MWC DD Provide Field Services.

MAT DDD – Pilot Relight – Seasonal and other gas pilot relight activities at customer's request. Does not include: (1) relight for GPRP; (2) "off by crew" relights; and (3) service restoration following a major gas event.

This program relates to safety and/or reliability and/or maintenance as it involves seasonal and other gas pilot relight activities at a customer's request.

MAT DDE – Appliance Adjustments – Includes input, primary air, cleaning burner or pilot, safety checks and energy cost inquiries.

This program relates to safety and/or reliability and/or maintenance as it includes input, primary air, cleaning burner or pilot, safety checks and energy cost inquiries.

MAT DDF – Gas Fumigation – Gas starts/stops to facilitate fumigation work at customer premise.

This program relates to safety and/or reliability and/or maintenance as it involves gas starts/stops to facilitate fumigation work at a customer premise.

MAT DDG – Gas Leaks and Emergencies – Responding to customer-reported gas emergencies, includes high/low pressure, leaks, fires, explosions, carbon monoxide investigations, etc. on the customer's side of the gas meter. Includes flame pack call-out initiated by Gas Field Service where no leak is found on the distribution service or main. Does not include: (1) leak survey generated non-hazardous leak repairs at meter; (2) leak survey initiated hazardous gas leak repair at the meter set; (3) gas dig-in response or stand-by, Company or non-Company equipment; (4) repair or replacement of gas valve; (5) replacement of gas regulators; (6) meter replacement; and (7) leaks on distribution main or service.

This program relates to safety and/or reliability and/or maintenance as it involves responding to customer reported gas emergencies, including high/low pressure, leaks, fires, explosions, carbon monoxide investigations, etc. on the customer's side of the gas meter.

MAT DDK – Gas Start – Turn-on (start) gas service at customer's request using routine change of account process. Requires site visit and manual operation. Does not include: (1) Company-generated field credit activity; and (2) New Business generated customer connects.

This program relates to safety and/or reliability and/or maintenance as it involves turning-on (starting) gas service at customer's request.

MAT DDL – Gas Stop – Turn-off (stop) gas service at customer's request using routine change of account process. Requires site visit and manual operation. Does not include: (1) Company-generated field credit activity; and (2) gas disconnect and removal for obsolete facilities.

This program relates to safety and/or reliability and/or maintenance as it involves turning-off (stopping) gas service at customer's request.

MAT DD# - Provide Field Service, Other – Other costs related to customer generated requests for service that require site visit by field technician.

See MWC DD Provide Field Service for how this MAT relates to safety and/or reliability and/or maintenance.

MAT DEA – Leak Survey – Perform compliance foot and mobile surveys of distribution mains and services only. Includes cost of equipment calibration, e.g., flame pack units. Also includes AC Inspections of exposed mains, exposed services, service risers, and meter sets being conducted in the course of the leak survey. Does not include Grade 1 leak standby unless the surveyor is actively helping with the repair (i.e., bar-hole pinpointing, digging etc.).

This program relates to safety and/or reliability and/or maintenance as it involves performing compliance foot and mobile gas leak surveys of distribution mains and services. It also includes AC Inspections of exposed mains, exposed services, service risers, and meter sets being conducted in the course of the leak survey.

MAT DEB – Special Leak Survey – Perform special (non-compliance) foot and mobile leak survey of distribution mains and services, by special request (city paving, customer callout, emergencies, Engineering, and risk mitigation).

Includes calibration of the instruments associated to this work. It does not include costs to investigate leaks found at or downstream of the service valve.

This program relates to safety and/or reliability and/or maintenance as it involves special (non-compliance) foot and mobile leak survey of distribution mains and services, by special request (city paving, customer callout, emergencies, Engineering, and risk mitigation). It also includes calibration of the instruments associated to this work.

MAT DEC – Leak Downgrade, No Repair – Includes instances where a repairable leak (Grade 1, 2, or 3)[5] is downgraded to a non-hazardous leak (Grade 3) that does not require repair, the leak is not found (Grade 0) or leak is due to non-PG&E gas.

This program relates to safety and/or reliability and/or maintenance as it includes instances where a repairable leaks (Grade 1, 2, or 3) are downgraded to a non-hazardous leak (Grade 3) that do not require repair, instances where the leak is not found (Grade 0) or the leak is due to non-PG&E gas.

MAT DED – Leak Rechecks – Includes routine above and below ground Grade 3 and Grade 2 leak rechecks, follow-up Grade 0 rechecks, and/or post-repair rechecks.

This program relates to safety and/or reliability and/or maintenance as it includes routine above and below ground Grade 3 and Grade 2 leak rechecks, follow-up Grade 0 rechecks, and/or post-repair rechecks.

MAT DEE – Customer Calls – Survey/Investigation of leaks found on the distribution system where investigation is initiated by customer odor complaint. Does not include: (1) leak repair (pinpointing, digging, etc.), (2) distribution assets, (3) investigation of customer odor complaint where leak is found on the customer side of the service valve (4) leak repair (no meter exchange/rebuild).

This program relates to safety and/or reliability and/or maintenance as it involves survey and/or investigation of leaks found on the distribution system where the investigation is initiated by a customer odor complaint.

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5 Grade 1 leaks (also referred to as “hazardous” leaks) represent existing or probable hazards to persons or property and require immediate repair or continuous action until conditions are no longer hazardous. Grade 2 leaks are non-hazardous to persons or property at the time of detection, but still require a scheduled repair because they present probable future hazards. Grade 3 leaks are non-hazardous at the time of detection and can reasonably be expected to remain non-hazardous.

MAT DEF – Picarro Leak Survey – Includes: (1) use of Picarro Surveyor to perform compliance leak survey (drive) of distribution mains and services only, (2) perform foot survey of Leak Indication Search Areas (LISA) and Gap Survey (foot survey performed for service and mains not in the field of view of Picarro surveyor); and (3) Field of View Survey (five feet from building survey sweep). Does not include: If the surveyor is actively helping with the repair (i.e., bar-hole pinpointing, digging etc.).

This program relates to safety and/or reliability and/or maintenance as it includes: (1) Use of Picarro Surveyor to perform compliance leak survey (drive) of distribution mains and services only (2) Perform foot survey of LISA and Gap Survey (foot survey performed for service & mains not in the field of view of Picarro surveyor) and (3) Field of View Survey (five feet from building survey sweep).

MAT DEH – Gas Capacity Uprates – Involves expense work to upgrade existing distribution systems to a higher Maximum Allowable Operating Pressure (MAOP) for the primary purpose of creating new capacity.

This program relates to safety and/or reliability as it involves expense work to upgrade existing distribution systems to a higher MAOP for the primary purpose of creating new capacity. The program also includes activities to downrate or lower the pressure of a transmission pipeline so that it becomes a distribution pipeline.

MAT DE# – Leak Survey Support – Support costs for Leak Survey.

This MAT relates to safety and/or reliability and/or maintenance as it includes other support costs such as labor and other support for MWC DE Leak Survey.

MAT DFA – Locate and Mark (L&M) – L&M underground Gas and Electric Distribution facilities per Underground Service Alert (USA) requests. Preparation of maps, process tickets, and perform administrative work, and Gas and Electric damage prevention activities. Also includes USA delineation marking and calibration/repair of equipment. Does not include L&M for Gas and Electric Transmission.

This program relates to safety and/or reliability and/or maintenance as it involves locating and marking underground Gas and Electric Distribution

facilities per USA requests and additional damage prevention activities like preparation of maps, processing tickets, and calibration/repair of equipment.

MAT DFB – Locate and Mark (L&M), Standby – Includes observation of work performed within five feet of a gas or electric transmission facility or for excavation activity within close proximity of a critical distribution facility. Unit of measure is number of sites requiring a standby.

This program relates to safety and/or reliability and/or maintenance as it includes observation of work performed within five feet of a gas or electric transmission facility or for excavation activity within close proximity of a critical distribution facility.

MAT DF# – Locate and Mark (L&M), Other – Support costs for L&M, including membership costs for USA.

This MAT relates to safety and/or reliability and/or maintenance as it includes support costs for MWC DF Locate and Mark.

MAT DGA – CP: **Monitoring** – Include all types of pipe-to-soil reads, including isolated steel, rectifier reads, and remote monitoring. Also includes remote rectifier monitoring unit communication and software costs, and electric utility costs for rectifiers.

This program relates to safety and/or reliability and/or maintenance as it includes all types of pipe-to-soil reads (which provides information about the CP levels on the pipeline), including isolated steel, rectifier reads, and remote monitoring. Also includes remote rectifier monitoring unit communication and software costs, and electric utility costs for rectifiers.

MAT DGB – CP: **Troubleshooting** – Includes troubleshooting and identification of problems with down Cathodic Protection Areas (CPA) and performing any remedial actions.

This program relates to safety and/or reliability and/or maintenance as it includes troubleshooting CPAs which are operating outside of allowable range and determining necessary corrective action.

MAT DGC – CP: Rectifier Maintenance – Perform rectifier maintenance and associated costs.

This program relates to safety and/or reliability and/or maintenance as it involves performing rectifier maintenance.

MAT DGD – CP: Enhanced Survey – Conduct enhanced CP survey and associated activities.

This program relates to safety and/or reliability and/or maintenance as it involves conducting enhanced CP survey and associated activities.

MAT DGE – Electrically Connected Isolated Steel Services– Identify and evaluate electrically connected isolated steel services and associated activities.

This program relates to safety and/or reliability and/or maintenance as it involves identifying and evaluating electrically connected isolated steel services and associated activities.

MAT DGG – Installing Casing Test Stations – Install casing test stations.

This program relates to safety and/or reliability and/or maintenance as it involves installing casing test stations, which are utilized to monitor for contacts between the casing and carrier pipe.

MAT DGH – Casing Short Mitigation Less Than 100 Feet – Clear casing shorts or replace cased pipe less than 100 feet in length.

This program relates to safety and/or reliability and/or maintenance as it involves clearing casing shorts or replacing cased pipe less than 100 feet in length.

MAT EXB – MPP Protection – Includes installing barrier posts in order to protect above ground gas facilities (meters and risers) from damage by vehicles. Does not include: relocation requiring re-running the service from the main, which is under MWC 27.

This program relates to safety and/or reliability as it involves installing barrier posts in order to protect above ground gas facilities (meters and risers) from damage by vehicles.

MAT FGA – Gas Distribution Control Center (GDCC) Operations – Includes gas control personnel, contractor support, increased main Remote Terminal Unit (RTU) and ERXs, apprentice training program, damage prevention, abnormal conditions, emergency response, compliance, systems operations, data collection, clearance process and benchmarking.

This program relates to safety and/or reliability and/or maintenance as it includes gas control personnel, contractor support, increased main RTU and ERXs, apprentice training program, damage prevention, abnormal conditions,

emergency response, compliance, systems operations, data collection, clearance process and benchmarking.

MAT FGB – Operate Distribution Mains and Services – Includes: changing winter and station pressure recorder charts (including downloading ERX), performing instrument calibrations (test equipment, gauges, portable pressure recorders, etc.) operating valves (including changes in emergency zones), removing distribution system pipeline liquids and monitoring system pressure. Does not include: calibration of Distribution Regulator Station mechanical pressure recorders during station maintenance or distribution SCADA, including ERX calibrations.

This program relates to safety and/or reliability and/or maintenance as it includes changing winter and station pressure recorder charts (including downloading ERX), performing instrument calibrations (test equipment, gauges, portable pressure recorders, etc.) operating valves (including changes in emergency zones), removing distribution system pipeline liquids and monitoring system pressure.

MAT FGC – Operate Distribution Regulator General – Control the supply and flow of gas through the distribution system via direction from the GDCC, adjust and change Distribution Regulator Station pressure set points, maintain station pressure in conjunction with winter or planned operational clearances.

This program relates to safety and/or reliability and/or maintenance as it involves controlling the supply and flow of gas through the distribution system via direction from the GDCC, adjusting and changing Distribution Regulator Station pressure set points, and maintaining station pressure in conjunction with winter or planned operational clearances.

MAT FHA – Preventative Maintenance, Gas Mains – Includes: (1) non-leak repairs to distribution gas mains; (2) rewrap, lower, or paint gas distribution mains; (3) replace cover; protect shallow pipe; (4) replace/repair pipe hangars; (5) replace/relocate less than 100 feet of gas distribution main; (6) identify pipe; and (7) install Electrolytic Test Station (ETS) for the purpose of locating the main. Does not include: (1) main leak repairs; (2) any work related to gas transmission; (3) any work caused by work or alteration by a customer or third party; (4) pothole gas facilities for potential conflicts with third-party work; (5) third-party damage; (6) AC; (7) install ETS for purposes of corrosion

prevention; (8) fire valve repair or replacement; (9) main or service alterations due to “sewer cross-bores”; and (10) any corrective work related to sunk trenches or sunk bell holes.

This program relates to safety and/or reliability and/or maintenance as it includes: (1) non-leak repairs to distribution gas mains; (2) rewrapping, lowering, or painting gas distribution mains; (3) replacing cover or protecting shallow pipe; (4) replacing/repairing pipe hangars; (5) replacing/relocating greater than 100 feet of gas distribution main; (6) identifying pipe; and (7) installing ETS for the purpose of locating the main.

MAT FHB – Preventative Maintenance, Gas Regulator Station – Includes scheduled preventative maintenance inspections on distribution regulator stations, required maintenance work for all associated equipment inside the district regulator station, and vault dewatering. Does not include: (1) repairs to inlet and outlet fire valves with a pressure greater than 60 pounds per square inch gauge; (2) SCADA calibration of GDCC RTUs and ERXs installed at a regulator station; and (3) calibration of pressure recorders for planning “winter chart” applications (non-GDCC).

This program relates to safety and/or reliability and/or maintenance as it includes scheduled preventative maintenance inspections on distribution regulator stations.

MAT FHC – Preventative Maintenance, Gas Farm Tap – Performing atmospheric inspections on customer HPR sets, including Class “A” inspections.

This program relates to safety and/or reliability and/or maintenance as it involves performing atmospheric inspections on customer HPR sets, including Class “A” inspections.

MAT FHE – Preventative Maintenance, Gas Services – Includes: (1) repair non-leaking gas distribution services; (2) riser replacement; (3) rewrap, lower, or paint gas distribution services; (4) clear and/or repair plugged services; (5) replace cover or protect shallow pipe; (6) repair, replace, relocate, or cut-off less than a full service; (7) repair, replace curb valves less than 2 inches; (8) investigate idle gas stub service cut-offs; (9) install ETS for the purpose of locating the service; (10) installation of Excess Flow Valve (EFV) (when not related to leak repair); (11) repairing inoperative bypass valves including exposing buried/inaccessible bypass valves and raising the riser; and

(12) repairing non-gradable leaks on buried valves that require riser replacement. Does not include: (1) stub or service cut-off; (2) any work caused by work or alteration by a customer or third party; (3) third-party damage; (4) AC; (5) service valve replacement; (6) work above the service valve; (7) install ETS for the purpose of corrosion prevention; (8) service leak repairs; (9) main or service alterations due to “sewer cross-bores”; and (10) any corrective work related to sunk trenches or sunk bell holes.

This program relates to safety and/or reliability and/or maintenance as it includes: (1) repairing non-leaking gas distribution services; (2) riser replacement; (3) rewrapping, lowering, or painting gas distribution services; (4) clearing and/or repairing plugged services; (5) replacing cover; protecting shallow pipe; (6) repairing, replacing, relocating, or cutting-off less than a full service; (7) repairing or replacing curb valves less than 2 inches; (8) investigating idle gas stub service cut-offs; (9) installing ETS for the purpose of locating the service; and (10) installation of EFV (when not related to leak repair).

MAT FHG – Preventative Maintenance, Gas Valves – Perform scheduled inspections and operation checks of emergency, curb, and sectionalizing valves.

This program relates to safety and/or reliability and/or maintenance as it involves performing scheduled inspections and operation checks of distribution main valves such as emergency valves and curb valves.

MAT FHI – Corrective Maintenance, Gas Service Valves – Includes repair or replace inoperative service valves less than 2 inches which involves exposing buried/inaccessible service valves and raising the riser and relocation of an existing service valve less than 2 inches. Does not include: (1) valves greater than or equal to 2 inches; (2) work above the service valve; (3) encroachment related work; (4) installation or relocation of an existing service valve less than 2 inches that results in re-running the entire service from the main; and (5) repair or replace curb valves less than 2 inches.

This program relates to safety and/or reliability and/or maintenance as it involves repairing or replacing inoperative service valves less than 2 inches.

MAT FHJ – Gas Non-Recurring Projects – One-time non-recurring maintenance projects.

This program relates to safety and/or reliability and/or maintenance as it includes one-time non-recurring maintenance projects.

MAT FHK – AC Monitoring – Inspect exposed gas mains and services, for AC.

This program relates to safety and/or reliability and/or maintenance as it involves inspecting exposed gas mains and services for AC.

MAT FHL – AC Main Repairs – Perform expense repair of AC on mains.

This program relates to safety and/or reliability and/or maintenance as it involves performing expense repairs of AC on mains.

MAT FHM – AC Service Repairs – Expense repairs of AC on services to below the shut-off valve. Does not include: AC repairs of customer gas regulators, HPRs, and meter sets.

This program relates to safety and/or reliability and/or maintenance as it involves expense repairs of AC on services to below the shut-off valve.

MAT FHN – AC Distribution Regulator Station Repair – Expense repairs of AC on distribution district regulator stations.

This program relates to safety and/or reliability and/or maintenance as it involves expense repairs of AC on distribution district regulator stations.

MAT FHO – Preventative Maintenance SCADA – SCADA preventive maintenance to RTU, SCADA Transmitters and ERXs. Activities may include normal operation checks, input/output checks, check/set power supply and other activities.

This program relates to safety and/or reliability and/or maintenance as it involves performing SCADA Preventive Maintenance to RTUs, SCADA Transmitters and ERXs.

MAT FHP – Corrective Maintenance SCADA – SCADA corrective maintenance to RTUs, SCADA Transmitters, ERXs, as well as GDCC RTUs and GDCC ERXs. Activities may include response and investigation of SCADA alarms at the request of the control center and maintenance or repair of failed or inoperative electronic permanent pressure recorder at a regulator station.

This program relates to safety and/or reliability and/or maintenance as it involves performing SCADA Corrective Maintenance to RTUs, SCADA Transmitters and ERXs.

MAT FHQ – Over Pressure Protection (OPP) Enhancements – Includes: installation of pilot filters, system planning studies to identify the most effective secondary OPP option, revision of standard and procedures, program management for developing and maintaining the over pressure elimination plan and pilot studies on new equipment technologies for applicability to the PG&E system.

This program relates to safety and/or reliability and/or maintenance as it includes installation of pilot filters, system planning studies to identify the most effective secondary OPP option, revision of standard and procedures, program management for developing and maintaining the over pressure elimination plan, and pilot studies on new equipment technologies for applicability to the PG&E system.

MAT FHR – Distribution Pipeline Markers – Perform patrols on distribution mains.

This MAT relates to safety and/or reliability and/or maintenance as it includes performing patrols on distribution mains.

MAT FHS – GD One-Time Non-Recur Exp Projects – Includes one-time non-recurring maintenance projects. This work includes re-dig validations for missing documentation, map corrections or unmapped assets.

This MAT relates to safety and/or reliability and/or maintenance as this work includes non-recurring maintenance projects driven by investigations and also includes validations performed for documentation and mapping purposes.

MAT FH# – Preventative Maintenance, Other – Includes field support costs.

This MAT relates to safety and/or reliability and/or maintenance as it includes compliance support costs for MWC FH Preventative Maintenance.

MAT FIB – Corrective Maintenance, Gas Regulator Station – Maintain and repair failed or inoperative distribution district regulation equipment. Does not include: repair of SCADA equipment at a district regulator station; corrective paint work; or repairs for vault lids or station fencing.

This program relates to safety and/or reliability and/or maintenance as it involves maintaining and repairing failed or inoperative distribution district regulation equipment.

MAT FIC – Corrective Maintenance, Gas Farm Tap – Perform repairs on customer HPR sets.

This program relates to safety and/or reliability and/or maintenance as it involves performing repairs on customer HPR sets.

MAT FIF – Corrective Maintenance, Gas Main Valves – Includes replacing valves less than 2 inches and repairing all distribution main valves.

This program relates to safety and/or reliability and/or maintenance as it includes replacing valves less than 2 inches and repairing distribution main valves.

MAT FIG –Main Leak Repair – Expense repair of non-dig-in leaks less than 100 feet on any distribution main and appurtenances (flanges, valves, etc.). Includes leak pinpointing. Includes repair of service leak by replacing a portion of main (100 feet or less). Includes repair of leak on existing cut-off service tee (24 inches or less). Does not include: If a suspected leak is excavated and downgraded to a 3 or 0 that will not be repaired, non-PG&E gas, and if service tee is cut off within 12 inches of main and no service exists. Below ground Grade 3 leak repairs are recorded under Leak Abatement MAT LWG.

This program relates to safety and/or reliability and/or maintenance as it involves expense repairs of non-dig-in leaks less than 100 feet on any distribution main and appurtenances (flanges, valves, etc.). It includes leak pinpointing, repair of service leak by replacing a portion of main (100 feet or less), and repair of leak on existing cut-off service tee (24 inches or less).

MAT FIH – Gas Service Leak Repair, Above Ground – Leak pin-pointing and repair of non-dig-in leaks below the service valve on the above ground portion of the service. Does not include: If a suspected leak is excavated and downgraded to a 3 or 0 that will not be repaired, or non-PG&E gas.

This program relates to safety and/or reliability and/or maintenance as it includes leak pin-pointing and repair of non-dig-in leaks below the service valve on the above ground portion of the service.

MAT FII – Corrective Maintenance, CP – Includes: repair existing anodes or rectifiers; dig up gas facilities to install insulating material; install new anodes on isolated steel as necessary; install an ETS; restore a down CPA without replacing capital plant. Does not include: any CP remediation or restoration activities.

This program relates to safety and/or reliability and/or maintenance as it relates to restoring a down CPA, which may include: (1) repairing existing

anodes or rectifiers; (2) digging up gas facilities to install insulating material or clear an underground contact; (3) installing new anodes on isolated steel as necessary; (4) installing an ETS.

MAT FIJ – Main Dig-In Repair – Expense repair of dig-in leaks and other third-party damage to any distribution main and appurtenances (flanges, valves, etc.).

This program relates to safety and/or reliability and/or maintenance as it involves expense repairs of dig-in leaks and other third-party damage to any distribution main and appurtenances (flanges, valves, etc.).

MAT FIK – Service Dig-In Repair – Expense repair of dig-in leaks and other third-party damage to any service (including curb valves).

This program relates to safety and/or reliability and/or maintenance as it involves expense repairs of dig-in leaks and other third-party damage to any service (including curb valves).

MAT FIM –Major Event – Includes gas major events and also emergencies.

This program relates to safety and/or reliability and/or maintenance as it involves work in response to gas major events and emergencies.

MAT FIO – Encroachment Program (formerly Overbuild) – Relocation of partial gas service and/or main (less than 100 feet) due to encroachment condition.

This program relates to safety and/or reliability and/or maintenance as it involves the relocation of a partial gas service and/or main (less than 100 feet) due to encroachment conditions.

MAT FIP – Service Leak Repair, Below Ground – Leak pinpointing and repair of non-dig in leak on below ground section of any service (includes curb valves) from tee to where riser breaks ground. Includes: (1) above ground leak that requires below ground repair (i.e., must replace section of below ground pipe or riser); and (2) riser replacement including section of below ground service. Does not include if a suspected leak is excavated and downgraded to a 3 or 0 or non-PG&E gas. Below ground Grade 3 leak repairs are recorded under Leak Abatement MAT LWH.

This program relates to safety and/or reliability and/or maintenance as it involves leak pinpointing and repair of non-dig in leak on below ground section of any service (includes curb valves) from tees to where risers breaks ground.

It includes: (1) above ground leak that requires below ground repair (i.e., must replace section of below ground pipe or riser); and (2) riser replacement including section of below ground service.

MAT FIQ – AC Monitoring – Inspect atmospherically risers, customer gas regulators (including HPRs), and meter sets for AC where not completed by routine leak survey work.

This program relates to safety and/or reliability and/or maintenance as it involves inspecting atmospherically risers, customer gas regulators (including HPRs), and meter sets for AC where not completed by routine leak survey work.

MAT FIR – Tee-Cap Replacement Program – Projects specified by the plastic tee cap repair team to lower risks in the plastic system.

This program relates to safety and/or reliability and/or maintenance as it involves projects specified by the plastic tee cap repair team to lower risks in the plastic system.

MAT FIS – Leak Survey Meter Repair – Scheduled repair of non-hazardous gas leaks at the meter set. Does not include: (1) hazardous gas leak repair at the meter set initiated by Leak Survey; (2) customer generated field orders for gas leak investigation; (3) repair or replacement of gas valve; (4) replacement of gas regulators; (5) meter replacement; and (6) leak surveys performed by Leak Surveyors.

This program relates to safety and/or reliability and/or maintenance as it involves scheduled repair of non-hazardous gas leaks at the meter set.

MAT FI# – Gas Corrective Maintenance, Other – This includes support costs for Gas Corrective Maintenance including leak repair support.

This MAT relates to safety and/or reliability and/or maintenance as it includes support costs for MWC FI Gas Corrective Maintenance.

MAT GFO – Mapping Support – Includes: (1) distribution mapping activities not directly charged to orders such as posting obsolete orders, delineations, data management non-posting and map reprographics, annexations, posting corrections, operating maps and diagrams, asset registry and request for work, Corrective Action Program (CAP) mapping and information and data requests; and (2) special distribution mapping projects.

This program relates to safety and/or reliability and/or maintenance as it includes: (1) distribution mapping activities not directly charged to orders such

as posting obsolete orders, delineations, data management non-posting and map reprographics, annexations, posting corrections, operating maps and diagrams, asset registry and request for work, CAP mapping and information and data requests; and (2) special distribution mapping projects.

MAT GFQ – GT&D Data Management – Includes Gas Distribution data management expense for gas data stewardship, data quality improvement, and program implementation.

This program relates to safety and/or reliability and/or maintenance as it includes Gas Distribution and Transmission data management expenses including gas data stewardship, data quality improvement, and program implementation for data assets under the Data Asset Family management.

MAT GGA – Gas System Planning – Perform hydraulic analysis on gas distribution systems to support operations and long-term design. Build and maintain computer models of the gas distribution system.

This program relates to safety and/or reliability and/or maintenance as it involves performing hydraulic analysis on gas distribution systems to support operations and long-term design. It also includes building and maintaining computer models of the gas distribution system.

MAT GG# – Gas Distribution Portfolio Management and Engineering – Preliminary Engineering prior to determining the type of work (install vs. repair) to be performed, such as, defining economic alternatives, field checking of asset conditions, approximate scope/cost of work, and economic analysis.

This MAT relates to safety and/or reliability and/or maintenance as it includes support costs for gas distribution pre-Engineering and scoping activities.

MAT GMC – Compressed Natural Gas (CNG) Station Expense – Corrective and Preventative Maintenance on CNG Stations.

This program relates to safety and/or reliability and/or maintenance as it involves maintenance and operating expenditure for CNG Stations.

MAT HY# - Gas Meter Maintenance – Meter Sets – Includes other support costs related to Gas meter maintenance. This MAT relates to safety and/or reliability and/or maintenance as it includes support costs for MWC HY Meter Set AC Remediation.

MAT HYI – Meter Set AC Remediation – Perform remediation of AC on customer gas meters and regulators as identified through AC inspection. Does not include: (1) AC inspection; (2) AC repair on HPRs; (3) AC repair on distribution mains, services, valves, etc.; (4) meter replacement; and (5) regulator replacement.

This program relates to safety and/or reliability and/or maintenance as it involves performing remediation of AC on customer gas meters and regulators as identified through AC inspection.

MAT JQA – DIMP Leak Survey – Leak survey enhancements.

This program relates to safety and/or reliability and/or maintenance as it involves system integrity leak surveys.

MAT JQC – Damage Prevention Dig-In Reduction Team (DiRT) – Costs associated with the DiRT. The costs include investigations of dig-ins, documentation of damage incidents, 811 outreach and education, 811 Ambassador program management and response and other damage prevention activities by DiRT Members. These damage prevention activities include: field contacts at excavation sites, follow-up on reports of unsafe excavation activities and meetings with excavators. Also, costs associated with the ticket management system (i.e., licensing fees, data storage and required formatting changes).

See MWC DF Locate and Mark for how this MAT relates to safety and/or reliability and/or maintenance.

MAT JQD – DIMP Emergent Work – Emergent work associated with operational events and risk mitigation activities identified by the DIMP.

This program relates to safety and/or reliability as it manages and executes the DIMP emergent work.

MAT JQE – Plastic Program – Supports the selection, testing and development of plastic materials, tools, and associated construction methods for use on the distribution system. Also includes: laboratory testing, sample material, and prototype tools and equipment purchases.

This program relates to safety and/or reliability and/or maintenance as it oversees selection, testing and development of plastic materials, tools, and associated construction methods for use on the PG&E distribution system. It

also includes laboratory testing, sample material, and prototype tools and equipment purchases.

MAT JQG – Mechanical Fitting Replacement Program – Replacement program for removal of mechanical fittings with known failures. Includes removal of compression style mechanical fittings with risk of corrosion and leak.

This program relates to safety and/or reliability as it replaces mechanical fittings with known failures, including the removal of compression style mechanical fittings with risk of corrosion and leaks.

MAT JQK – Cross Bore Program – Includes: research of records, create and execute legacy storm and sewer inspections, and repair costs to remove legacy cross bores. It does not include replacement of gas pipe beyond the cross bore segment.

This program relates to safety and/or reliability as it involves conducting storm and sewer inspections, repair costs to remediate cross bores, and records research.

MAT JQL – DIMP Program Management – Costs for DIMP staff.

This program relates to safety and/or reliability and/or maintenance as it involves costs by DIMP for Geosciences

MWC OM – Operational Management – includes labor and employee-related costs to provide supervision and management support. MWC OM also includes costs incurred by the administrative staff working for the Supervisors/Managers.

MWC OM is included as a maintenance activity in accordance with D.19-04-020. Gas Distribution does not consider MWC OM as related directly to safety and/or reliability and/or maintenance work.

G. Gas Distribution MAT Descriptions for Safety and Reliability Work – Capital

For descriptions of how the following Gas Distribution capital programs relate to safety, reliability, or maintenance, please see the MAT descriptions which explain the type of work associated with each MAT below.

MAT 14A – GPRP – Replace main and services qualifying for replacement under the GPRP. Does not include: deactivation with no capital main installation less than 100 feet.

This program relates to safety and/or reliability as it involves replacing main and services qualifying for replacement under the GPRP.

MAT 14B – Copper Service Replacement – Replace copper services identified under the CSRP. Going forward, outstanding copper services work and emergent copper services work will be completed under Reliability Service Replacement MAT 50B.

This program relates to safety and/or reliability and/or maintenance as it historically involved replacing copper services identified under the CSRP. Going forward, outstanding copper services work and emergent copper services work will be completed under Reliability Service Replacement MAT 50B.

MAT 14D – Plastic Pipe Replacement– Replace main and services qualifying for replacement under the Plastic Pipeline Replacement Program. Does not include: deactivation with no capital main installation less than 100 feet.

This program relates to safety and/or reliability and/or maintenance as it involves replacing main and services qualifying for replacement under the Plastic Pipeline Replacement Program.

MAT 27A – Meter Protection-Capital – Includes: (1) meters that cannot be adequately protected by barrier posts and require relocation with re-running the service from the main; and (2) services with inaccessible service valves that require re-running the service from the main. Does not include: minor relocations or service valve installations that do not require re-running the service from the main.

This program relates to safety and/or reliability and/or maintenance as it includes: (1) meters that cannot be adequately protected by barrier posts and require relocation with re-running the service from the main, and (2) services with inaccessible service valves that require re-running the service from the main.

MAT 31A – Compressed Natural Gas (CNG) Stations – Capital work on CNG stations.

This program relates to safety and/or reliability and/or maintenance as it involves capital work to replace obsolete equipment that no longer can meet the demands of the station or is not in acceptable working condition.

MAT 4AF – ERX Pressure Monitoring, SCADA Type 6 – Includes regulator station, Hydraulically Independent System (HIS) pipeline or valve pressure, and ERX pressure monitoring.

This program relates to safety, reliability, and compliance as it involves ERX pressure monitoring. includes regulator stations, HIS pipeline or valve pressure.

MAT 4AM[6] – Regulator Station Monitoring Dual No Flow, SCADA Type 3 – High and low regulator station monitoring-dual run: includes upstream, midstream, downstream pressure, differential pressure, and flow.

This program relates to safety and/or reliability and/or maintenance as it involves high- and low-pressure regulator station monitoring (dual run). It includes upstream, midstream, downstream pressure, differential pressure, and flow.

MAT 47B – Gas Capacity, Mains – Installation of gas main to provide additional capacity.

This program relates to safety and/or reliability and/or maintenance as it involves installation of gas main to provide additional capacity.

MAT 47C – Gas Capacity, Regulator Station – Installation of new district regulator station to provide additional capacity (including cost to install SCADA).

This program relates to safety and/or reliability and/or maintenance as it involves installation of new district regulator station to provide additional capacity (including cost to install SCADA).

MAT 47D – Gas Capacity, Replace Regulator Station Component – Install or replace gas regulation equipment at an existing district regulator station to provide additional capacity. Includes valves, filters, regulators, and other capital equipment within the station.

This program relates to safety and/or reliability and/or maintenance as it involves installation or replace gas regulation equipment at an existing district regulator station to provide additional capacity.

MAT 47F – Gas Capacity, Other Enhancements – Install or replace facility for capacity.

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6 In the 2023 GRC, PG&E presented the recorded and forecast costs formerly presented under 10 separate MATs (4AA, 4AB, 4AC, 4AE, 4AH, 4AI, 4AJ, 4AK, 4AL, and 4AM) under a single MAT, 4AM.

This program relates to safety and/or reliability and/or maintenance as it involves installing or replacing a facility for capacity.

MAT 50A – Reliability Main Replacement – Replace/install greater than or equal to 100 feet of gas distribution main due to deterioration or reduced reliability, and includes non-leak replacements driven by corrosion. Does not include: deactivation of main, shallow mains and services, and if the condition was caused by work or alteration by a customer/third party.

This program relates to safety and/or reliability and/or maintenance as it involves replacing and/or installing greater than or equal to 100 feet of gas distribution main due to deterioration or reduced reliability.

MAT 50B – Reliability Service Replacement – Includes: (1) replace entire service due to deterioration or reduced reliability including non-leak replacements driven by corrosion; and (2) re-establishing an existing ERX to a service that is being replaced. Does not include: capital service leak repairs, opportunistic service replacements, idle stub cut-offs, shallow services, if the condition was caused by work or alteration by a customer/third party, or new installations of ERXs.

This program relates to safety and/or reliability and/or maintenance as it includes replacing an entire service due to deterioration or reduced reliability.

MAT 50C – Gas Regulator Station Rebuild – Includes: replacement of an entire district regulator station due to deterioration or reduced reliability, and to upgrade configuration to meet current standards and system needs.

This program relates to safety and/or reliability and/or maintenance as it includes replacement of an entire district regulator station due to deterioration or reduced reliability, and to upgrade configuration to meet current standards and system needs.

MAT 50D – Impr Rel/Dep Gas CP Systems – Includes: (1) installation of five or more ETS stations at a single location; (2) rectifier replacement, including insert, or new installation; (3) pipe coating greater than or equal to 100 feet, and Remote Monitoring Units (RMU).

This program relates to safety and/or reliability and/or maintenance as it includes installation of five or more test stations, rectifier replacement (inserts and new installations), capital coating projects, RMUs installations.

MAT 50E – Reliability Gas Valve Replacement – Includes: replace/install gas distribution valves greater or equal to two inches (e.g., Emergency Shutdown (ESD), riser valves two inches or greater, and therm billing area valves). Does not include station fire valve or block valve replacement.

This program relates to safety and/or reliability and/or maintenance as it includes replacing or installing gas distribution valves greater or equal to two inches (e.g., ESD, riser valves two inches or greater, and therm billing area valves).

MAT 50F – Reliability Gas Other Equipment Replacement – Includes: replace/install/deactivate other units of gas capital (e.g., permanent pressure recorders, new pits/vaults, and all deactivation-only jobs for CP systems). Does not include partial pit/vault rebuilds and/or lids only.

This program relates to safety and/or reliability and/or maintenance as it includes: (1) replacing, installing, or deactivating other units of gas capital; (2) permanent pressure recorders and new pits or vaults; and (3) all deactivation-only jobs for CP systems.

MAT 50G – Leak Management – Simple Service Replacement – Replace/deactivate entire or stub services due to leaks, not due to idle facilities or “dig-ins.” Below ground Grade 3 leak replacements are recorded under Leak Abatement MAT 3PB.

This program relates to safety and/or reliability and/or maintenance as it includes replacement or deactivation of an entire stub or stub service due to leaks that are not due to idle facilities or dig-ins.

MAT 50H – Reliability, Cut-Off Idle Gas Service – Remove/deactivate entire or stub services due to idle facilities and not due to leaks, overbuilds, “dig-ins,” or demolitions. Does not include capital work for demolition.

This program relates to safety and/or reliability and/or maintenance as it involves removal or deactivation of an entire service or stub services due to idle facilities and not due to leaks, overbuilds, dig-ins, or demolitions.

MAT 50I – Improve Reliability – Deactivation – Deactivate gas mains (and the associated services), regulator stations, or valves. Does not include new mains limited to less than 100 feet; those with greater than or equal to 100 feet or gas service deactivations with no main deactivation.

This program relates to safety and/or reliability and/or maintenance as it involves deactivation of gas main (and the associated services), regulator stations, or valves.

MAT 50J – Encroachment Program – Relocation/rearrangement of gas main (greater than 100 continuous feet) and/or complete gas service replacement to clear encroachment conflicts. Does not include customer requested relocations to clear encroachment.

This program relates to safety and/or reliability and/or maintenance as it involves relocation or rearrangement of a gas main (greater than 100 continuous feet) and/or complete gas service replacement to clear encroachment conflicts.

MAT 50K – Emergent Leaking Main Replacement – Replace/install greater than or equal to 100 feet of gas distribution main due to leaks. Does not include: Deactivation of main only jobs.

This program relates to safety and/or reliability and/or maintenance as it involves replacement or installation of greater than or equal to 100 feet of gas distribution main due to leaks.

MAT 50L – Gas Regulator Station Component Rebuilds – Replacement of regulator station components due to deterioration or reduced reliability.

This program relates to safety and/or reliability and/or maintenance as it involves replacement of regulator station components due to deterioration or reduced reliability.

MAT 50M – Leak Management – Complex Service Replacements – Replace/deactivate entire or stub complex services due to leaks, not due to idle facilities or “dig-ins.” Also includes large commercial meter sets, and any complex load calculations that require Gas Distribution Engineering and Design. Below ground Grade 3 leak replacements are recorded under Leak Abatement MAT 3PC.

This program relates to safety and/or reliability and/or maintenance as it involves replacement or deactivation of an entire or stub complex services due to leaks not due to idle facilities or dig-ins. It also includes large commercial meter sets, and any complex load calculations that require Gas Distribution Engineering and Design.

MAT 50N – GD Overpressure Protection Enhancements – Includes: the retrofit of high-pressure and low-pressure district regulator stations with OPP

modifications. These additional devices may include slam shuts valves, monitor valves, relief valves, or alternate technologies to prevent overpressure events from occurring; and installation of pressure transmitters system wide for enhanced visibility.

This program relates to safety and/or reliability and/or maintenance as it includes the retrofit of high-pressure and low-pressure district regulator stations with OPP modifications. These additional devices may include slam shuts devices, monitor valves, relief valves, or alternate technologies to prevent overpressure events from occurring; and installation of pressure transmitters system wide for enhanced visibility.

MAT 50P – New/Replace CP System – Installation of impressed current ground bed, deep or shallow.

This program relates to safety and/or reliability and/or maintenance as it involves installation of impressed current ground bed, deep or shallow.

MAT 50Q – Casings – Casing removal or remediation > 100 feet. This may involve replacing end seals, removing segments of the casing, replacing link seals and insulation spacers, flushing, and draining casings, repairing coatings, and gelling the casing after site restoration. A casing project is considered capital if a casing greater than 100 feet in length is mitigated and successfully gelled or if a casing of any length is removed.

This program relates to safety and/or reliability and/or maintenance as it involves work related to Casing removal or remediation.

MAT 50R - Rep/Inst Emer Shut down and Safe Operations Valves – Install gas distribution valves greater than or equal to 2 inches on new installations (e.g., ESD, riser valves 2 inches or greater).

This program relates to safety and/or reliability and/or maintenance as it involves work related to installation of gas distribution valves during an ESD.

MAT 52# – Emergency Response Support - Includes support work and materials required to replace damaged or failed facilities.

This program relates to safety and/or reliability and/or maintenance as it involves work related to emergency response support required to replace damaged or failed facilities.

MAT 52B – Emergency Response to Dig-Ins, Services – Replace/deactivate entire or stub services due to “dig-in,” outside forces, or

third-party damage. Also, includes service cut-offs due to emergencies (e.g., due to fire).

This program relates to safety and/or reliability and/or maintenance as it involves replacing or deactivating an entire service or stub services due to "dig-ins," outside forces, or third-party damage. It also includes service cut-offs due to emergencies (e.g., due to fire).

MAT 52C – Emergency Response to Dig-Ins, Mains – Replace greater than or equal to 100 feet gas distribution main due to dig-in or damage by outside forces or third party. Deactivate greater than or equal to 1-foot gas distribution main due to dig-in or damage by outside forces.

This program relates to safety and/or reliability and/or maintenance as it involves replacing greater than or equal to 100 feet gas distribution main due to dig-ins, damage by outside forces, or third parties. It also includes deactivations of greater than or equal to 1-foot gas distribution main due to dig-ins or damage by outside forces.

MAT 74A – Gas Regulator Replacement – Labor to replace failed or deteriorating residential and non-residential regulators while performing routine maintenance or other field activity. Includes targeted regulator replacement programs and filter replacement with regulator replacement for large meter work 2 inches and greater. Does not include: (1) regulator replacement in conjunction with a meter set, (2) the cost of the regulator; (3) HPR replacement; (4) distribution district regulation equipment; and (5) replacement of strainer.

This program relates to safety and/or reliability and/or maintenance as it involves labor to replace failed or deteriorating residential and non-residential regulators while performing routine maintenance or other field activity.
It includes targeted regulator replacement programs and filter replacement with regulator replacement for large meter work two inches and greater.

H. Gas Distribution Comparison by MAT for Non-Safety, Reliability, and Maintenance Work Tables

TABLE 2-5
2025 RSAR
2023 GRC CYCLE GAS DISTRIBUTION EXPENSE COMPARISON BY MAT FOR NON-SAFETY, RELIABILITY, AND MAINTENANCE WORK
(THOUSANDS OF DOLLARS)

	A	B	C1	C2	C3	C4	C5	C6	C7	D	E	F	G1	G2	G3	H	I1	I2	I3	J	K1	K2	L1	L2
													Imputed Adopted Annual Costs				Actual Annual Costs							
Line No	Type (O&M Expense or Capital)	Functional Area	MWC	MWC Name	MAT	MAT Name	RAMP Risk Name	RAMP Mitigation and/or Control Name	2023 GRC Testimony Reference	RAMP Roll-up (Yes/No)	Program/ Project Life (years)	Program/ Project Year	2023 Imputed Adopted Costs	2024 Imputed Adopted Costs	2025 Imputed Adopted Costs	Actual Cost for 2023 GRC Cycle to Date ($) (G1+G2+G3)	2023 Actual Costs	2024 Actual Costs	2025 Actual Costs	Actual Cost for 2023 GRC Cycle to Date ($) (I1+I2+I3)	Difference for 2025 ($) (I3-G3)	Difference for 2023 GRC Cycle to Date ($) (J-H)	Spending Percent Variance for 2025 (%) ((I3-G3)/G3*100)	Percent Variance for 2023 GRC Cycle to Date (%) ((J-H)/H*100)
1	O&M Expense	Gas Distribution	AB	Misc Expense	AB7	Safety, Qual, & Contract Mgmt	Non-SRM Total (Non-RAMP)	Non-SRM Total (Non-RAMP)	Ex 3, Ch 13	No	On-going	Annual	531.1	533.8	542.7	1,607.6	285.9	394.2	429.3	1,109.4	(113.4)	(498.2)	-20.9%	-31.0%
2	O&M Expense	Gas Distribution	AB	Misc Expense	AB#	Not assigned	Non-SRM Total	Non-SRM Total	Ex 3, Ch 13	No	On-going	Annual	45,966.9	46,207.5	46,972.1	139,146.5	7,349.9	15,199.2	4,416.2	26,965.3	(42,555.8)	(112,181.2)	-67.1%	-80.6%
3	O&M Expense	Gas Distribution	AB	Misc Expense	AB#	Not assigned	Loss of Containment on Gas Customer Connected Equipment	CCEPQ-C012 Other Support	Ex 3, Ch 13	No	On-going	Annual	45,966.9	46,207.5	46,972.1	139,146.5	7,349.9	15,199.2	4,416.2	26,965.3	(42,555.8)	(112,181.2)	-67.1%	-80.6%
4	O&M Expense	Gas Distribution	DN	Develop & Provide Trainng	DN2	Gas Qualifications	Non-SRM Total	Non-SRM Total	Ex 3, Ch 13	No	On-going	Annual	2,726.3	2,742.1	2,787.6	8,256.0	606.0	327.0	349.1	1,282.0	(2,438.5)	(6,974.0)	-88.1%	-84.5%
5	O&M Expense	Gas Distribution	DN	Develop & Provide Trainng	DN2	Gas Qualifications	Loss of Containment on Gas Customer Connected Equipment	CCEPQ-C014 Training, Gas Qualifications	Ex 3, Ch 13	No	On-going	Annual	2,726.3	2,742.1	2,787.6	8,256.0	606.0	327.0	349.1	1,282.0	(2,438.5)	(6,974.0)	-88.1%	-84.5%
6	O&M Expense	Gas Distribution	GZ	Research and Development (R&D)	GZA	Gas R&D and Deployment	Non-SRM Total	Non-SRM Total	Ex 3, Ch 13	No	On-going	Annual	4,000.3	4,039.8	4,117.4	12,157.6	2,130.1	3,621.7	2,363.6	8,115.3	(1,753.8)	(4,042.2)	-10.4%	-33.2%
7	O&M Expense	Gas Distribution	GZ	R&D	GZA	Gas R&D and Deployment	Loss of Containment on Gas Customer Connected Equipment	CCEPQ-C003 Gas R&D and Deployment	Ex 3, Ch 13	No	On-going	Annual	4,000.3	4,039.8	4,117.4	12,157.6	2,130.1	3,621.7	2,363.6	8,115.3	(1,753.8)	(4,042.2)	-10.4%	-33.2%
8	O&M Expense	Gas Distribution	GZ	R&D	GZA	Gas R&D and Deployment	Loss of Containment on Gas Distribution Main or Service	LOCDM-C016 Gas R&D and Deployment	Ex 3, Ch 13	No	On-going	Annual	4,000.3	4,039.8	4,117.4	12,157.6	2,130.1	3,621.7	2,363.6	8,115.3	(1,753.8)	(4,042.2)	-10.4%	-33.2%
9	O&M Expense	Gas Distribution	JV	Maintain IT Apps & Infra	JVA	ISvcs: Wrkplce End User SW Ste	Non-SRM Total (Non-RAMP)	Non-SRM Total (Non-RAMP)	Ex 3, Ch 12	No	On-going	Annual	12,200.6	12,255.6	12,454.7	36,910.9	3,672.8	5,020.1	2,958.1	11,650.9	(9,496.6)	(25,260.0)	-59.0%	-68.4%
10	O&M Expense	Gas Distribution	JV	Maintain IT Apps & Infra	JVT	ASvcs: Applications Support	Non-SRM Total (Non-RAMP)	Non-SRM Total (Non-RAMP)	Ex 3, Ch 12	No	On-going	Annual	0.0	0.0	0.0	0.0	1,671.4	1,584.4	1,179.8	4,435.6	1,179.8	4,435.6	100.0%	100.0%
11	O&M Expense	Gas Distribution	JV	Maintain IT Apps & Infra	JV#	Not assigned	Non-SRM Total (Non-RAMP)	Non-SRM Total (Non-RAMP)	Ex 3, Ch 12	No	On-going	Annual	1,285.6	1,291.4	1,312.4	3,889.5	417.0	7.6	9.1	433.7	(1,303.3)	(3,455.7)	-99.4%	-88.8%
12	O&M Expense	Gas Distribution	LK	G Dist WRO - Maintenance	LK7	WRO Main Relocations - G	Non-SRM Total (Non-RAMP)	Non-SRM Total (Non-RAMP)	Ex 3, Ch 14	No	On-going	Annual	1,828.6	1,859.1	1,909.3	5,597.0	3,290.3	2,993.1	2,832.0	9,115.4	922.7	3,518.4	61.0%	62.9%
13	O&M Expense	Gas Distribution	LK	G Dist WRO - Maintenance	LK8	WRO Relocation Partial Svc - G	Non-SRM Total (Non-RAMP)	Non-SRM Total (Non-RAMP)	Ex 3, Ch 14	No	On-going	Annual	1,135.3	1,154.2	1,185.4	3,474.9	2,668.4	3,675.0	206.0	6,549.5	(979.4)	3,074.5	218.4%	88.5%
14	O&M Expense	Gas Distribution	LK	G Dist WRO - Maintenance	LK9	WRO Raise Frame & Covers - G	Non-SRM Total (Non-RAMP)	Non-SRM Total (Non-RAMP)	Ex 3, Ch 14	No	On-going	Annual	559.8	569.1	584.5	1,713.3	315.6	489.7	723.0	1,528.2	138.5	(185.1)	-14.0%	-10.8%
15	O&M Expense	Gas Distribution	LK	G Dist WRO - Maintenance	LKL	WRO Svc Cutoff at Prop Line - G	Non-SRM Total (Non-RAMP)	Non-SRM Total (Non-RAMP)	Ex 3, Ch 14	No	On-going	Annual	324.8	330.2	339.2	994.2	271.1	225.4	210.0	706.6	(129.2)	(287.7)	-31.7%	-28.9%
16	O&M Expense	Gas Distribution	LK	G Dist WRO - Maintenance	LKN	WRO Rule 13 G Temp Pwr < 1yr G	Non-SRM Total (Non-RAMP)	Non-SRM Total (Non-RAMP)	Ex 3, Ch 14	No	On-going	Annual	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	(0.0)	(0.0)	-100.0%	-38.2%
17	O&M Expense	Gas Distribution	LK	G Dist WRO - Maintenance	LKO	WRO Pothole 3rd Pty Conflict-G	Non-SRM Total (Non-RAMP)	Non-SRM Total (Non-RAMP)	Ex 3, Ch 14	No	On-going	Annual	1,203.4	1,223.5	1,256.6	3,683.4	619.8	830.4	1,098.0	2,548.2	(158.6)	(1,135.3)	-32.1%	-30.8%
18	O&M Expense	Gas Distribution	LK	G Dist WRO - Maintenance	LKQ	WRO Gas Sup & Wk Around SF - G	Non-SRM Total (Non-RAMP)	Non-SRM Total (Non-RAMP)	Ex 3, Ch 14	No	On-going	Annual	1,950.0	1,982.5	2,036.1	5,968.6	1,651.8	2,341.3	1,464.3	5,457.4	(571.8)	(511.2)	18.1%	-8.6%
19	O&M Expense	Gas Distribution	LK	G Dist WRO - Maintenance	LK#	Not assigned	Non-SRM Total (Non-RAMP)	Non-SRM Total (Non-RAMP)	Ex 3, Ch 14	No	On-going	Annual	186.9	190.1	195.2	572.2	481.2	1.5	(1.0)	481.7	(196.2)	(90.5)	-99.2%	-15.8%
20	O&M Expense	Gas Distribution	OS	Operational Support	OS#	Not assigned	Non-SRM Total (Non-RAMP)	Non-SRM Total (Non-RAMP)	Ex 3, Ch 13	No	On-going	Annual	27,379.6	38,869.0	29,049.8	95,298.3	14,149.4	29,263.1	25,786.3	69,198.8	(3,263.4)	(26,099.5)	-24.7%	-27.4%

TABLE 2-6
2025 RSAR
2023 GRC CYCLE GAS DISTRIBUTION CAPITAL COMPARISON BY MAT FOR NON-SAFETY, RELIABILITY, AND MAINTENANCE WORK
(THOUSANDS OF DOLLARS)

	A	B	C1	C2	C3	C4	C5	C6	C7	D	E	F	G1	G2	G3	H	I1	I2	I3	J	K1	K2	L1	L2
													Imputed Adopted Annual Costs				Actual Annual Costs							
Line No	Type (O&M Expense or Capital)	Functional Area	MWC	MWC Name	MAT	MAT Name	RAMP Risk Name	RAMP Mitigation and/or Control Name	2023 GRC Testimony Reference	RAMP Roll-up (Yes/No)	Program/ Project Life (years)	Program/ Project Year	2023 Imputed Adopted Costs	2024 Imputed Adopted Costs	2025 Imputed Adopted Costs	Actual Cost for 2023 GRC Cycle to Date ($) (G1+G2+G3)	2023 Actual Costs	2024 Actual Costs	2025 Actual Costs	Actual Cost for 2023 GRC Cycle to Date ($) (I1+I2+I3)	Difference for 2025 ($) (I3-G3)	Difference for 2023 GRC Cycle to Date ($) (J-H)	Spending Percent Variance for 2025 (%) ((I3-G3)/G3*100)	Percent Variance for 2023 GRC Cycle to Date (%) ((J-H)/H*100)
1	Capital	Gas Distribution	05	Tools & Equipment	05A	Tools	Non-SRM Total (Non-RAMP)	Non-SRM Total (Non-RAMP)	Ex 3, Ch 13	No	On-going	Annual	6,763.0	7,034.2	7,253.5	21,050.8	4,324.0	9,909.0	13,544.7	27,777.7	6,291.2	6,726.9	86.7%	32.0%
2	Capital	Gas Distribution	29	G Dist Customer Connects	29C	NB-G-Res Svc R16 Only	Non-SRM Total (Non-RAMP)	Non-SRM Total (Non-RAMP)	Ex 3, Ch 14	No	On-going	Annual	9,465.0	9,464.7	9,464.7	28,394.5	16,500.0	10,225.5	9,406.0	36,131.5	(58.7)	7,737.0	-0.6%	27.2%
3	Capital	Gas Distribution	29	G Dist Customer Connects	29D	NB-G-CIA R15 and/or R16 MLX	Non-SRM Total (Non-RAMP)	Non-SRM Total (Non-RAMP)	Ex 3, Ch 14	No	On-going	Annual	15,665.0	15,665.5	15,665.5	46,995.9	22,267.0	15,872.9	16,978.0	55,117.9	1,312.5	8,122.0	8.4%	17.3%
4	Capital	Gas Distribution	29	G Dist Customer Connects	29H	29H-G-Res R15/R16 MLX 1-4 Lots	Non-SRM Total (Non-RAMP)	Non-SRM Total (Non-RAMP)	Ex 3, Ch 14	No	On-going	Annual	4,184.0	4,183.5	4,183.5	12,551.1	144.0	364.4	1,109.0	1,617.4	(3,074.5)	(10,933.6)	-73.5%	-87.1%
5	Capital	Gas Distribution	29	G Dist Customer Connects	29I	NB-G-Res R15/16 MLX - Apts	Non-SRM Total (Non-RAMP)	Non-SRM Total (Non-RAMP)	Ex 3, Ch 14	No	On-going	Annual	4,213.0	4,213.0	4,213.0	12,639.1	4,270.0	4,637.8	2,009.0	10,916.8	(2,204.0)	(1,722.3)	-52.3%	-13.6%
6	Capital	Gas Distribution	29	G Dist Customer Connects	29J	NB-G-Res R15/16 MLX >=5 lots	Non-SRM Total (Non-RAMP)	Non-SRM Total (Non-RAMP)	Ex 3, Ch 14	No	On-going	Annual	23,257.0	23,256.5	23,256.5	69,770.0	36,046.0	18,419.4	11,893.0	66,358.4	(11,363.5)	(3,411.6)	-48.9%	-4.9%
7	Capital	Gas Distribution	29	G Dist Customer Connects	29M	Prod Subdiv Res Svc Comp - G	Non-SRM Total (Non-RAMP)	Non-SRM Total (Non-RAMP)	Ex 3, Ch 14	No	On-going	Annual	10,199.0	10,198.6	10,198.6	30,596.3	15,028.0	13,459.4	11,087.0	39,574.4	888.4	8,978.1	8.7%	29.3%
8	Capital	Gas Distribution	29	G Dist Customer Connects	29#	Not assigned	Non-SRM Total (Non-RAMP)	Non-SRM Total (Non-RAMP)	Ex 3, Ch 14	No	On-going	Annual	5,018.0	5,018.1	5,018.1	15,054.1	7,435.0	7,844.8	8,079.0	23,358.8	3,060.9	8,304.7	61.0%	55.2%
9	Capital	Gas Distribution	2F	Build IT Apps & Infra	2FA [a]	ASvcs: Development	Non-SRM Total (Non-RAMP)	Non-SRM Total (Non-RAMP)	Ex 3, Ch 12	No	On-going	Annual	12,365.0	12,861.6	13,262.5	38,489.1	15,188.0	10,398.1	5,320.5	30,906.6	(7,942.0)	(7,582.4)	-59.9%	-19.7%
10	Capital	Gas Distribution	51	G Dist WRO	51E	WRO Relocate Mn & Svcs - G	Non-SRM Total (Non-RAMP)	Non-SRM Total (Non-RAMP)	Ex 3, Ch 14	No	On-going	Annual	40,335.0	40,820.0	41,267.9	122,422.9	23,859.0	38,280.6	25,332.0	87,471.6	(15,935.9)	(34,951.4)	-38.6%	-28.5%
11	Capital	Gas Distribution	51	G Dist WRO	51F	WRO Svc Only Alteration - G	Non-SRM Total (Non-RAMP)	Non-SRM Total (Non-RAMP)	Ex 3, Ch 14	No	On-going	Annual	11,174.0	11,308.0	11,432.1	33,914.1	17,403.0	14,355.8	17,554.0	49,312.8	6,121.9	15,398.8	53.6%	45.4%
12	Capital	Gas Distribution	51	G Dist WRO	51G	WRO Gas Svc Cutoff at Main - G	Non-SRM Total (Non-RAMP)	Non-SRM Total (Non-RAMP)	Ex 3, Ch 14	No	On-going	Annual	15,942.0	16,133.5	16,310.5	48,386.0	23,987.0	24,662.0	28,580.8	77,229.8	12,270.3	28,843.8	75.2%	59.6%
13	Capital	Gas Distribution	51	G Dist WRO	51I	WRO Remove Idle Main >100' - G	Non-SRM Total (Non-RAMP)	Non-SRM Total (Non-RAMP)	Ex 3, Ch 14	No	On-going	Annual	2,163.0	2,189.5	2,213.6	6,566.1	1,874.0	698.3	2,806.0	5,378.3	592.4	(1,187.8)	26.8%	-18.1%
14	Capital	Gas Distribution	51	G Dist WRO	51J	WRO Relocate CP Area/Reg Sta-G	Non-SRM Total (Non-RAMP)	Non-SRM Total (Non-RAMP)	Ex 3, Ch 14	No	On-going	Annual	831.0	841.4	850.6	2,523.0	1,705.0	104.4	857.2	2,666.6	6.6	143.7	0.8%	5.7%
15	Capital	Gas Distribution	51	G Dist WRO	51K	WRO G CAP Proj>$50K	Non-SRM Total (Non-RAMP)	Non-SRM Total (Non-RAMP)	Ex 3, Ch 14	No	On-going	Annual	4,863.0	4,921.5	4,975.5	14,760.0	20.0	47.2	215.0	282.2	(4,760.5)	(14,477.8)	-95.7%	-98.1%
16	Capital	Gas Distribution	51	G Dist WRO	51L	3rd Party WRO Pd.on Actuals	Non-SRM Total (Non-RAMP)	Non-SRM Total (Non-RAMP)	Ex 3, Ch 14	No	On-going	Annual	277.0	280.1	283.2	840.3	1,933.0	632.3	3,865.6	6,430.9	3,582.4	5,590.6	1265.0%	665.3%
17	Capital	Gas Distribution	51	G Dist WRO	51#	Not assigned	Non-SRM Total (Non-RAMP)	Non-SRM Total (Non-RAMP)	Ex 3, Ch 14	No	On-going	Annual	(742.0)	(751.0)	(759.5)	(2,252.5)	1,111.0	8,307.0	(58.0)	9,360.0	701.5	11,612.5	-92.4%	-515.5%
18	Capital	Gas Distribution	78	Manage Buildings	78A	Office Facilities	Non-SRM Total (Non-RAMP)	Non-SRM Total (Non-RAMP)	Ex 3, Ch 13	No	On-going	Annual	0.0	0.0	0.0	0.0	7.0	46.5	53.0	106.5	53.0	106.5	100.0%	100.0%

(a) In 2025, MAT 2FA also includes a small amount recorded to MAT 2F# ($0.8).

I. GT&S Comparison Summary Tables

TABLE 2-7
2025 RSAR
2023 GRC CYCLE GT&S EXPENSE COMPARISON SUMMARY
(THOUSANDS OF DOLLARS)

Line No	A	B	C1	C2	D1	D2	D3	E	F1	F2	F3	G	H1	H2	I1	I2
	Type (O&M Expense or Capital)	Functional Area	Spending Category - MWC	MWC	Imputed Adopted Annual Costs			Imputed Cost for 2023 GRC Cycle to Date ($) (D1+D2+D3)	Actual Annual Costs			Actual Cost for 2023 GRC Cycle to Date ($) (F1+F2+F3)	Difference for 2025 ($) (F3-D3)	Difference for 2023 GRC Cycle to Date ($) (G-E)	Percent Variance for 2025 (%) ((F3-D3)/D3*100)	Percent Variance for 2023 GRC Cycle to Date (%) ((G-E)/E*100)
					2023 Imputed Adopted Costs	2024 Imputed Adopted Costs	2025 Imputed Adopted Costs		2023 Actual Costs	2024 Actual Costs	2025 Actual Costs					
1	O&M Expense	GT&S	Maint Gas Trans-Subsid	34	2,738.3	2,737.9	2,770.0	8,246.2	2,090.9	1,466.8	1,536.9	5,094.5	(1,233.1)	(3,151.7)	-44.5%	-38.2%
2	O&M Expense	GT&S	Misc Expense	AB	20,062.5	20,167.6	20,501.3	60,731.4	10,713.1	11,979.2	10,575.8	33,268.1	(9,925.5)	(27,463.3)	-48.4%	-45.2%
3	O&M Expense	GT&S	Maint Gas Storage Fac	AH	21,521.5	21,617.2	21,932.1	65,070.8	13,554.5	15,757.3	14,141.2	43,453.0	(7,790.9)	(21,617.8)	-35.5%	-33.2%
4	O&M Expense	GT&S	Manage Environmental Oper	AK	3,157.3	3,196.5	3,261.1	9,614.8	3,760.4	3,709.3	3,928.3	11,398.0	667.2	1,783.2	20.5%	18.5%
5	O&M Expense	GT&S	GT Operate System	CM	43,454.2	44,733.9	46,142.2	134,330.3	49,298.4	16,146.3	50,771.4	116,216.1	4,629.2	(18,114.2)	10.0%	-13.5%
6	O&M Expense	GT&S	Mnge Waste Disp & Transp	CR	716.5	716.2	724.4	2,157.1	644.5	561.2	686.3	1,892.0	(38.1)	(265.1)	-5.3%	-12.3%
7	O&M Expense	GT&S	GT Marketing/Sales/Strategy	CX	5,786.8	5,974.8	6,174.7	17,936.4	6,171.8	6,884.9	7,640.4	20,697.1	1,465.6	2,760.7	23.7%	15.4%
8	O&M Expense	GT&S	G&E T&D Locate and Mark	DF	6,767.0	6,967.0	7,185.8	20,919.8	5,876.5	7,926.1	7,194.8	20,997.4	9.0	77.6	0.1%	0.4%
9	O&M Expense	GT&S	Develop & Provide Trainng	DN	1,931.8	1,943.0	1,975.3	5,850.1	567.8	305.2	326.4	1,199.5	(1,648.9)	(4,650.7)	-83.5%	-79.5%
10	O&M Expense	GT&S	Gas Trans & Dist Sys Mapping	GF	5,563.2	5,701.6	5,864.3	17,129.2	3,470.7	4,969.1	5,121.2	13,561.0	(743.1)	(3,568.2)	-12.7%	-20.8%
11	O&M Expense	GT&S	Gas Transmission Mitigate Corr	GJ	24,485.2	24,700.9	25,140.6	74,326.7	17,026.2	24,932.5	18,749.2	60,707.8	(6,391.4)	(13,618.9)	-25.4%	-18.3%
12	O&M Expense	GT&S	Manage Energy Efficiency-NonBA	GM	2,650.8	2,699.0	2,764.0	8,113.8	3,617.0	3,850.3	4,584.9	12,052.3	1,821.0	3,938.5	65.9%	48.5%
13	O&M Expense	GT&S	R&D Non-Balancing Account	GZ	3,861.2	3,899.3	3,974.2	11,734.8	1,402.8	1,864.0	2,282.1	5,548.9	(1,692.1)	(6,185.9)	-42.6%	-52.7%
14	O&M Expense	GT&S	CGT Balancing Accounts	HP	239,910.2	241,779.2	245,915.4	727,604.9	240,518.5	192,061.7	235,802.0	668,382.2	(10,113.5)	(59,222.7)	-4.1%	-8.1%
15	O&M Expense	GT&S	GT Pipeline Maintenance	JO	39,076.6	39,912.0	40,957.5	119,946.0	25,653.6	24,512.7	24,760.4	74,926.8	(16,197.1)	(45,019.2)	-39.5%	-37.5%
16	O&M Expense	GT&S	GT Station Maintenance	JP	24,953.1	25,466.5	26,119.9	76,539.5	25,824.7	25,339.9	25,505.9	76,670.5	(613.9)	131.0	-2.4%	0.2%
17	O&M Expense	GT&S	GT Reliability & General Maint	JT	101,236.3	102,337.6	104,318.3	307,892.2	55,382.8	64,617.7	65,413.3	185,413.7	(38,905.0)	(122,478.5)	-37.3%	-39.8%
18	O&M Expense	GT&S	Maintain IT Apps & Infra	JV	3,203.2	3,217.6	3,269.9	9,690.7	3,495.8	3,796.7	1,896.0	9,188.5	(1,373.9)	(502.3)	-42.0%	-5.2%
19	O&M Expense	GT&S	GT PL Safety Enhance Plan-Exp	KE	0.0	0.0	0.0	0.0	207.4	0.0	0.0	207.4	0.0	207.4	100.0%	100.0%
20	O&M Expense	GT&S	GTS Manage Critical Documts-BA	LU	0.0	0.0	0.0	0.0	467.7	0.0	0.0	467.7	0.0	467.7	100.0%	100.0%
21	O&M Expense	GT&S	GTS Station Assessments-BA	LV	5,474.2	5,546.8	5,662.1	16,683.1	3,063.5	2,541.5	3,681.4	9,286.4	(1,980.7)	(7,396.7)	-35.0%	-44.3%
22	O&M Expense	GT&S	Operational Management	OM	8,663.8	8,909.0	9,184.0	26,756.7	3,708.9	5,415.1	5,030.1	14,154.1	(4,153.9)	(12,602.6)	-45.2%	-47.1%
23	O&M Expense	GT&S	Operational Support	OS	10,400.5	10,700.3	11,034.9	32,135.6	(5,176.2)	4,990.7	4,168.4	3,982.9	(6,866.5)	(28,152.7)	-62.2%	-87.6%
24	**O&M Expense**	**GT&S**	**TOTAL**		**575,614.2**	**582,924.1**	**594,871.9**	**1,753,410.1**	**471,341.3**	**423,628.0**	**493,796.5**	**1,388,765.7**	**(101,075.4)**	**(364,644.4)**	**-17.0%**	**-20.8%**

TABLE 2-8
2025 RSAR
2023 GRC CYCLE GT&S CAPITAL COMPARISON SUMMARY
(THOUSANDS OF DOLLARS)

Line No	A	B	C1	C2	D1	D2	D3	E	F1	F2	F3	G	H1	H2	I1	I2
	Type (O&M Expense or Capital)	Functional Area	Spending Category - MWC	MWC	Imputed Adopted Annual Costs			Imputed Cost for 2023 GRC Cycle to Date ($) (D1+D2+D3)	Actual Annual Costs			Actual Cost for 2023 GRC Cycle to Date ($) (F1+F2+F3)	Difference for 2025 ($) (F3-D3)	Difference for 2023 GRC Cycle to Date ($) (G-E)	Percent Variance for 2025 (%) ((F3-D3)/D3*100)	Percent Variance for 2023 GRC Cycle to Date (%) ((G-E)/E*100)
					2023 Imputed Adopted Costs	2024 Imputed Adopted Costs	2025 Imputed Adopted Costs		2023 Actual Costs	2024 Actual Costs	2025 Actual Costs					
1	Capital	GT&S	Tools & Equipment	05	3,502.2	3,642.8	3,756.3	10,901.4	445.4	578.7	4,046.1	5,070.2	289.7	(5,831.2)	7.7%	-53.5%
2	Capital	GT&S	Implement Environment Projects	12	0.0	0.0	0.0	0.0	891.6	(725.4)	2,032.6	2,198.8	2,032.6	2,198.8	100.0%	100.0%
3	Capital	GT&S	Misc Capital	21	0.0	0.0	0.0	0.0	2,914.9	698.4	1,756.0	5,369.3	1,756.0	5,369.3	100.0%	100.0%
4	Capital	GT&S	GT Customer Connects	26	8,858.0	8,573.2	8,585.7	26,017.0	405.4	7,233.5	9,642.6	17,281.5	1,056.9	(8,735.4)	12.3%	-33.6%
5	Capital	GT&S	Build IT Apps & Infra	2F	12,988.4	13,509.6	13,930.8	40,428.7	11,895.0	9,016.8	8,640.7	29,552.5	(5,290.1)	(10,876.3)	-38.0%	-26.9%
6	Capital	GT&S	Gas Trans Remediate Corrosion	3K	44,732.8	43,346.9	43,418.7	131,498.3	35,714.1	43,538.8	68,877.8	148,130.7	25,459.1	16,632.4	58.6%	12.6%
7	Capital	GT&S	Gas Trans Storage Wells	3L	87,630.0	113,958.8	40,222.2	241,811.0	115,635.9	131,124.3	117,553.0	364,313.2	77,330.8	122,502.1	192.3%	50.7%
8	Capital	GT&S	Gas Capital:GasTrans-Sub	44	3,242.6	3,060.9	15,760.3	22,063.8	434.2	474.5	1,872.4	2,781.1	(13,887.9)	(19,282.7)	-88.1%	-87.4%
9	Capital	GT&S	GT Pipeline Capacity	73	12,231.2	11,837.9	11,855.2	35,924.3	30,505.3	12,835.9	6,995.1	50,336.3	(4,860.1)	14,412.0	-41.0%	40.1%
10	Capital	GT&S	GT Pipeline Reliability	75	373,015.3	361,019.9	361,549.0	1,095,584.2	189,478.7	234,495.0	210,720.0	634,693.7	(150,829.0)	(460,890.5)	-41.7%	-42.1%
11	Capital	GT&S	GT Station Reliability	76	193,484.6	188,430.0	193,826.9	575,741.6	136,834.6	177,026.0	183,743.4	497,604.1	(10,083.5)	(78,137.5)	-5.2%	-13.6%
12	Capital	GT&S	Manage Buildings	78	0.0	0.0	0.0	0.0	846.0	2,401.6	118.4	3,366.0	118.4	3,366.0	100.0%	100.0%
13	Capital	GT&S	GT WRO	83	17,880.8	17,305.8	17,331.1	52,517.6	9,044.3	25,804.7	23,540.7	58,389.7	6,209.6	5,872.1	35.8%	11.2%
14	Capital	GT&S	GT Gas Gathering System Manage	84	12,290.6	11,895.4	11,912.8	36,098.8	3,283.2	10,391.7	12,426.3	26,101.3	513.5	(9,997.6)	4.3%	-27.7%
15	Capital	GT&S	GT Integrity Management	98	61,141.6	59,175.4	59,262.1	179,579.1	145,155.5	100,827.3	72,959.5	318,942.3	13,697.4	139,363.2	23.1%	77.6%
16	**Capital**	**GT&S**	**TOTAL**		**830,998.1**	**835,756.6**	**781,411.2**	**2,448,165.9**	**683,484.2**	**755,721.7**	**724,924.8**	**2,164,130.7**	**(56,486.4)**	**(284,035.2)**	**-7.2%**	**-11.6%**

J. GT&S Comparison by MAT for Safety, Reliability, and Maintenance Work Tables

TABLE 2-9
2025 RSAR
2023 GRC CYCLE GT&S EXPENSE COMPARISON BY MAT FOR SAFETY, RELIABILITY, AND MAINTENANCE WORK
(THOUSANDS OF DOLLARS)

Line No	A: Type (O&M Expense or Capital)	B: Functional Area	C1: MWC	C2: MWC Name	C3: MAT	C4: MAT Name	C5: RAMP Risk Name	C6: RAMP Mitigation and/or Control Name	C7: 2023 GRC Testimony Reference	D: RAMP Roll-up (Yes/No)	E: Program/ Project Life (years)	F: Program/ Project Year
1	Expense	GT&S	34	Maint Gas Trans-Subsid	34A[a]	Stan-Pac Expense	SRM Total	SRM Total	Ex 3, Ch 13	No	On-Going	Annual
2	Expense	GT&S	34	Maint Gas Trans-Subsid	34A[a]	Stan-Pac Expense	Loss of Containment on Gas Transmission Pipeline	LOCTM-C038 Stan-Pac Expense	Ex 3, Ch 13	No	On-Going	Annual
3	Expense	GT&S	AH	Maint Gas Storage Fac	AH1[b]	WELL - Integrity Assessments	SRM Total	SRM Total	Ex 3, Ch 7	No	On-Going	Annual
4	Expense	GT&S	AH	Maint Gas Storage Fac	AH1[b]	WELL - Integrity Assessments	Loss of Containment at Natural Gas Storage Well or Reservoir	NGSWR-C003 Well Inspections and Rework	Ex 3, Ch 7	No	On-Going	Annual
5	Expense	GT&S	AH	Maint Gas Storage Fac	AH2	WELL - Reworks	SRM Total	SRM Total	Ex 3, Ch 7	No	On-Going	Annual
6	Expense	GT&S	AH	Maint Gas Storage Fac	AH2	WELL - Reworks	Loss of Containment at Natural Gas Storage Well or Reservoir	NGSWR-C003 Well Inspections and Rework	Ex 3, Ch 7	No	On-Going	Annual
7	Expense	GT&S	AH	Maint Gas Storage Fac	AH3	WELL - Other	SRM Total	SRM Total	Ex 3, Ch 7	No	On-Going	Annual
8	Expense	GT&S	AH	Maint Gas Storage Fac	AH3	WELL - Other	Loss of Containment at Natural Gas Storage Well or Reservoir	NGSWR-C004 Well Emergent and Emergency Support	Ex 3, Ch 7	No	On-Going	Annual
9	Expense	GT&S	AH	Maint Gas Storage Fac	AH4	Gill Ranch Operations & Maint	SRM Total (Non-RAMP)	SRM Total (Non-RAMP)	Ex 3, Ch 7	No	On-Going	Annual
10	Expense	GT&S	AH	Maint Gas Storage Fac	AH#[c]	Not assigned	SRM Total	SRM Total	Ex 3, Ch 7	No	On-Going	Annual
11	Expense	GT&S	AH	Maint Gas Storage Fac	AH#[c]	Not assigned	Loss of Containment at Natural Gas Storage Well or Reservoir	NGSWR-C003 Well Inspections and Rework	Ex 3, Ch 7	No	On-Going	Annual
12	Expense	GT&S	CM	GT Operate System	CMA	GT&S Operations	SRM Total	SRM Total	Ex 3, Ch 11	No	On-Going	Annual
13	Expense	GT&S	CM	GT Operate System	CMA	GT&S Operations	Insufficient Capacity to Meet Customer Demand	CPCTY-C002 GT&S Operations	Ex 3, Ch 11	No	On-Going	Annual
14	Expense	GT&S	CM	GT Operate System	CMA	GT&S Operations	Loss of Containment on Gas Transmission Pipeline	LOCTM-C021 GT&S Operations	Ex 3, Ch 11	No	On-Going	Annual
15	Expense	GT&S	CM	GT Operate System	CMA	GT&S Operations	Large Overpressure Event Downstream of Gas M&C Facility	LRGOP-C015 GT&S Operations	Ex 3, Ch 11	No	On-Going	Annual
16	Expense	GT&S	CM	GT Operate System	CMA	GT&S Operations	Loss of Contnm at Gas Measrm & Cntrl / Cmprsn & Prcssn Facil	MCCPF-C026 GT&S Operations	Ex 3, Ch 11	No	On-Going	Annual
17	Expense	GT&S	CM	GT Operate System	CMA	GT&S Operations	Loss of Containment at Natural Gas Storage Well or Reservoir	NGSWR-C001 GT&S Operations	Ex 3, Ch 11	No	On-Going	Annual
18	Expense	GT&S	CM	GT Operate System	CMB	ElecPwr CompFuel & Oth Elec Eq	SRM Total (Non-RAMP)	SRM Total (Non-RAMP)	Ex 3, Ch 11	No	On-Going	Annual
19	Expense	GT&S	DF	G&E T&D Locate and Mark	DFA	Locate and Mark	SRM Total	SRM Total	Ex 3, Ch 8	No	On-Going	Annual
20	Expense	GT&S	DF	G&E T&D Locate and Mark	DFA	Locate and Mark	Loss of Containment on Gas Transmission Pipeline	LOCTM-C009 Locate and Mark - Transmission	Ex 3, Ch 8	No	On-Going	Annual
21	Expense	GT&S	DF	G&E T&D Locate and Mark	DFB	Locate and Mark - Standby	SRM Total	SRM Total	Ex 3, Ch 8	No	On-Going	Annual
22	Expense	GT&S	DF	G&E T&D Locate and Mark	DFB	Locate and Mark - Standby	Loss of Containment on Gas Transmission Pipeline	LOCTM-C010 Locate and Mark - Transmission Standby	Ex 3, Ch 8	No	On-Going	Annual
23	Expense	GT&S	GF	Gas Trans & Dist Sys Mapping	GFP	Mapping Support-Transmission	SRM Total	SRM Total	Ex 3, Ch 13	No	On-Going	Annual
24	Expense	GT&S	GF	Gas Trans & Dist Sys Mapping	GFP	Mapping Support-Transmission	Loss of Containment on Gas Transmission Pipeline	LOCTM-C036 Production Mapping Transmission	Ex 3, Ch 13	No	On-Going	Annual
25	Expense	GT&S	GF	Gas Trans & Dist Sys Mapping	GFQ	GT&D Data Management	SRM Total (Non-RAMP)	SRM Total (Non-RAMP)	N/A	No	On-Going	Annual
26	Expense	GT&S	GJ	Gas Transmission Mitigate Corr	GJA[d]	Electrical Interference - AC	SRM Total	SRM Total	Ex 3, Ch 9	No	On-Going	Annual
27	Expense	GT&S	GJ	Gas Transmission Mitigate Corr	GJA[d]	Electrical Interference - AC	Loss of Containment on Gas Transmission Pipeline	LOCTM-C033 Electrical Interference Program	Ex 3, Ch 9	No	On-Going	Annual
28	Expense	GT&S	GJ	Gas Transmission Mitigate Corr	GJA[d]	Electrical Interference - AC	Loss of Contnm at Gas Measrm & Cntrl / Cmprsn & Prcssn Facil	MCCPF-C019 Electrical Interference	Ex 3, Ch 9	No	On-Going	Annual
29	Expense	GT&S	GJ	Gas Transmission Mitigate Corr	GJB	Atmospheric Corrosion	SRM Total	SRM Total	Ex 3, Ch 9	No	On-Going	Annual
30	Expense	GT&S	GJ	Gas Transmission Mitigate Corr	GJB	Atmospheric Corrosion	Loss of Containment on Gas Transmission Pipeline	LOCTM-C034 Atmospheric Corrosion Program	Ex 3, Ch 9	No	On-Going	Annual
31	Expense	GT&S	GJ	Gas Transmission Mitigate Corr	GJB	Atmospheric Corrosion	Loss of Contnm at Gas Measrm & Cntrl / Cmprsn & Prcssn Facil	MCCPF-C017 Facility Corrosion Control Program	Ex 3, Ch 9	No	On-Going	Annual
32	Expense	GT&S	GJ	Gas Transmission Mitigate Corr	GJC[e]	Cathodic Protection Exp	SRM Total	SRM Total	Ex 3, Ch 9	No	On-Going	Annual
33	Expense	GT&S	GJ	Gas Transmission Mitigate Corr	GJC[e]	Cathodic Protection Exp	Loss of Containment on Gas Transmission Pipeline	LOCTM-C019 Cathodic Protection	Ex 3, Ch 9	No	On-Going	Annual
34	Expense	GT&S	GJ	Gas Transmission Mitigate Corr	GJD	Test Station Exp	SRM Total	SRM Total	Ex 3, Ch 9	No	On-Going	Annual
35	Expense	GT&S	GJ	Gas Transmission Mitigate Corr	GJD	Test Station Exp	Loss of Containment on Gas Transmission Pipeline	LOCTM-C019 Cathodic Protection	Ex 3, Ch 9	No	On-Going	Annual
36	Expense	GT&S	GJ	Gas Transmission Mitigate Corr	GJE[f]	Close Interval Survey (CIS)	SRM Total	SRM Total	Ex 3, Ch 9	No	On-Going	Annual
37	Expense	GT&S	GJ	Gas Transmission Mitigate Corr	GJE[f]	Close Interval Survey (CIS)	Loss of Containment on Gas Transmission Pipeline	LOCTM-C019 Cathodic Protection	Ex 3, Ch 9	No	On-Going	Annual
38	Expense	GT&S	GJ	Gas Transmission Mitigate Corr	GJE[f]	Close Interval Survey (CIS)	Loss of Contnm at Gas Measrm & Cntrl / Cmprsn & Prcssn Facil	MCCPF-C018 Cathodic Protection	Ex 3, Ch 9	No	On-Going	Annual
39	Expense	GT&S	GJ	Gas Transmission Mitigate Corr	GJF	Electrical Interference - DC	SRM Total	SRM Total	Ex 3, Ch 9	No	On-Going	Annual
40	Expense	GT&S	GJ	Gas Transmission Mitigate Corr	GJF	Electrical Interference - DC	Loss of Containment on Gas Transmission Pipeline	LOCTM-C033 Electrical Interference Program	Ex 3, Ch 9	No	On-Going	Annual
41	Expense	GT&S	GJ	Gas Transmission Mitigate Corr	GJF	Electrical Interference - DC	Loss of Contnm at Gas Measrm & Cntrl / Cmprsn & Prcssn Facil	MCCPF-C019 Electrical Interference	Ex 3, Ch 9	No	On-Going	Annual
42	Expense	GT&S	GJ	Gas Transmission Mitigate Corr	GJH[g]	Internal Corrosion	SRM Total	SRM Total	Ex 3, Ch 9	No	On-Going	Annual
43	Expense	GT&S	GJ	Gas Transmission Mitigate Corr	GJH[g]	Internal Corrosion	Loss of Containment on Gas Transmission Pipeline	LOCTM-C032 Internal Corrosion Program	Ex 3, Ch 9	No	On-Going	Annual

Line No	G1: Imputed Adopted Annual Costs: 2023 Imputed Adopted Costs	G2: 2024 Imputed Adopted Costs	G3: 2025 Imputed Adopted Costs	H: Imputed Costs for 2023 GRC Cycle to date($) (G1+G2+G3)	I1: Actual Annual Costs: 2023 Actual Costs	I2: 2024 Actual Costs	I3: 2025 Actual Costs	J: Actual Costs for 2023 GRC Cycle to date($) (I1+I2+I3)	K1: Difference for 2025 ($) (I3-G3)	K2: Difference for 2023 GRC Cycle to Date ($) (J-H)	L1: Spending Percent Variance for 2025 (%) ((I3-G3)/G3*100)	L2: Spending Percent Variance for 2023 GRC Cycle (%) ((J-H)/H*100)	L3: Spending Variance Explanation Required (Y/N)	L4: Percentage Variance Explanation Required (Y/N)	M: Unit Type
1	2,738.3	2,737.9	2,770.0	8,246.2	2,090.9	1,466.8	1,536.9	5,094.5	(1,233.1)	(3,151.7)	-44.5%	-38.2%	NO	NO	Non-Unitized: This MAT has no measurable units because it is used to record Expense costs for Stanpac transmission pipeline system.
2	2,738.3	2,737.9	2,770.0	8,246.2	2,090.9	1,466.8	1,536.9	5,094.5	(1,233.1)	(3,151.7)	-44.5%	-38.2%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
3	9,806.7	9,850.9	9,994.8	29,652.4	6,542.9	5,813.6	5,420.3	17,776.8	(4,574.5)	(11,875.5)	-45.8%	-40.0%	NO	NO	Various
4	9,806.7	9,850.9	9,994.8	29,652.4	6,542.9	5,813.6	5,420.3	17,776.8	(4,574.5)	(11,875.5)	-45.8%	-40.0%	N/A	N/A	Various
5	3,427.6	3,443.1	3,493.4	10,364.0	0.0	0.0	0.0	0.0	(3,493.4)	(10,364.0)	-100.0%	-100.0%	NO	NO	# of Well reworks
6	3,427.6	3,443.1	3,493.4	10,364.0	0.0	0.0	0.0	0.0	(3,493.4)	(10,364.0)	-100.0%	-100.0%	N/A	N/A	# of Well reworks
7	2,832.4	2,845.2	2,886.8	8,564.4	1,995.6	3,382.1	3,598.5	8,976.2	711.8	411.8	24.7%	4.8%	NO	NO	Non-Unitized: This MAT has no measurable units because it captures miscellaneous engineering support.
8	2,832.4	2,845.2	2,886.8	8,564.4	1,995.6	3,382.1	3,598.5	8,976.2	711.8	411.8	24.7%	4.8%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
9	3,189.1	3,202.2	3,248.0	9,639.3	4,539.2	6,123.6	4,438.6	15,101.4	1,190.6	5,462.2	36.7%	56.7%	NO	NO	Non-Unitized: This MAT has no measurable units because it is used to record costs for Gill Ranch Storage. The type of the work performed at the storage locations are different and are not comparable.
10	2,265.7	2,275.9	2,309.2	6,850.8	476.8	437.9	683.8	1,598.5	(1,625.4)	(5,252.2)	-70.4%	-76.7%	NO	NO	Non-Unitized: This MAT has no measurable units because it is used to record various engineering support costs.
11	2,265.7	2,275.9	2,309.2	6,850.8	476.8	437.9	683.8	1,598.5	(1,625.4)	(5,252.2)	-70.4%	-76.7%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
12	15,572.9	16,031.6	16,536.2	48,140.8	13,898.3	14,096.2	15,789.2	43,783.7	(747.1)	(4,357.1)	-4.5%	-9.1%	NO	NO	Non-Unitized: This MAT has no measurable units because MAT CMA represents a chargeback MAT for Gas Control related headcount (operators). It represents non-workstream program thus it is a continuous program with no unit completions associated with the charges.
13	15,572.9	16,031.6	16,536.2	48,140.8	13,898.3	14,096.2	15,789.2	43,783.7	(747.1)	(4,357.1)	-4.5%	-9.1%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
14	15,572.9	16,031.6	16,536.2	48,140.8	13,898.3	14,096.2	15,789.2	43,783.7	(747.1)	(4,357.1)	-4.5%	-9.1%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
15	15,572.9	16,031.6	16,536.2	48,140.8	13,898.3	14,096.2	15,789.2	43,783.7	(747.1)	(4,357.1)	-4.5%	-9.1%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
16	15,572.9	16,031.6	16,536.2	48,140.8	13,898.3	14,096.2	15,789.2	43,783.7	(747.1)	(4,357.1)	-4.5%	-9.1%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
17	15,572.9	16,031.6	16,536.2	48,140.8	13,898.3	14,096.2	15,789.2	43,783.7	(747.1)	(4,357.1)	-4.5%	-9.1%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
18	27,881.2	28,702.4	29,605.9	86,189.5	35,400.1	2,049.7	34,982.2	72,432.0	5,376.3	(13,757.5)	18.2%	-16.0%	NO	NO	Non-Unitized: This MAT has no measurable units because it includes electricity costs for electrically connected gas equipment, and electrically powered gas compressor stations.
19	1,346.4	1,386.1	1,429.7	4,162.2	697.0	891.7	1,093.8	2,682.5	(335.9)	(1,479.7)	-23.5%	-35.6%	NO	NO	# of Tickets
20	1,346.4	1,386.1	1,429.7	4,162.2	697.0	891.7	1,093.8	2,682.5	(335.9)	(1,479.7)	-23.5%	-35.6%	N/A	N/A	# of Tickets
21	5,420.7	5,580.8	5,756.1	16,757.6	5,179.5	7,034.3	6,101.0	18,314.9	344.9	1,557.3	6.0%	9.3%	NO	NO	# of times standby is required onsite
22	5,420.7	5,580.8	5,756.1	16,757.6	5,179.5	7,034.3	6,101.0	18,314.9	344.9	1,557.3	6.0%	9.3%	N/A	N/A	# of times standby is required onsite
23	5,563.2	5,701.6	5,864.3	17,129.2	2,434.4	2,663.8	3,194.9	8,293.1	(2,669.4)	(8,836.0)	-45.5%	-51.6%	NO	NO	Non-Unitized: This MAT has no measurable units because the work encompassed is varied with no consistent unit of measure. This largely includes responding to requests, research, and remediation to data in gas systems (T&D) of record for assets not encompassed in an order.
24	5,563.2	5,701.6	5,864.3	17,129.2	2,434.4	2,663.8	3,194.9	8,293.1	(2,669.4)	(8,836.0)	-45.5%	-51.6%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
25	0.0	0.0	0.0	0.0	1,036.2	2,305.3	1,926.3	5,267.9	1,926.3	5,267.9	100.0%	100%	NO	NO	Non-Unitized: This MAT has no measurable units because the work encompassed is varied with no consistent unit of measure. This largely includes responding to requests, research, and remediation to data in gas systems (T&D) of record for assets not encompassed in an order.
26	1,539.3	1,552.9	1,580.520	4,672.7	1,266.0	1,103.8	1,642.7	4,012.5	62.1	(660.2)	3.9%	-14.1%	NO	NO	Various
27	1,539.3	1,552.9	1,580.5	4,672.7	1,266.0	1,103.8	1,642.7	4,012.5	62.1	(660.2)	3.9%	-14.1%	N/A	N/A	Various
28	1,539.3	1,552.9	1,580.5	4,672.7	1,266.0	1,103.8	1,642.7	4,012.5	62.1	(660.2)	3.9%	-14.1%	N/A	N/A	Various
29	3,841.7	3,875.6	3,944.6	11,661.9	7,167.5	15,031.2	5,664.6	27,863.2	1,720.0	16,201.4	43.6%	138.9%	NO	NO	Various
30	3,841.7	3,875.6	3,944.6	11,661.9	7,167.5	15,031.2	5,664.6	27,863.2	1,720.0	16,201.4	43.6%	138.9%	N/A	N/A	Various
31	3,841.7	3,875.6	3,944.6	11,661.9	7,167.5	15,031.2	5,664.6	27,863.2	1,720.0	16,201.4	43.6%	138.9%	N/A	N/A	Various
32	414.4	418.1	425.5	1,258.0	291.7	601.4	420.9	1,314.1	(4.6)	56.1	-1.1%	4.5%	NO	NO	RMU Covered by Service Fees
33	414.4	418.1	425.5	1,258.0	291.7	601.4	420.9	1,314.1	(4.6)	56.1	-1.1%	4.5%	N/A	N/A	RMU Covered by Service Fees
34	247.1	249.3	253.7	750.0	242.6	136.3	3.2	382.1	(250.5)	(367.9)	-98.7%	-49.1%	NO	NO	# of test stations installed
35	247.1	249.3	253.7	750.0	242.6	136.3	3.2	382.1	(250.5)	(367.9)	-98.7%	-49.1%	N/A	N/A	# of test stations installed
36	4,141.9	4,178.4	4,252.8	12,573.1	1,877.2	1,071.1	1,979.6	4,927.8	(2,273.2)	(7,645.3)	-53.5%	-60.8%	NO	NO	Various
37	4,141.9	4,178.4	4,252.8	12,573.1	1,877.2	1,071.1	1,979.6	4,927.8	(2,273.2)	(7,645.3)	-53.5%	-60.8%	N/A	N/A	Various
38	4,141.9	4,178.4	4,252.8	12,573.1	1,877.2	1,071.1	1,979.6	4,927.8	(2,273.2)	(7,645.3)	-53.5%	-60.8%	N/A	N/A	Various
39	801.9	809.0	823.4	2,434.3	1,616.5	2,137.8	1,978.5	5,732.7	1,155.1	3,298.5	140.3%	135.5%	NO	NO	Non-Unitized: This MAT has no measurable units because this MAT code is to perform Dynamic/Static DC Reactive/Proactive investigation, and it is mainly vendor or employee's time charged to perform the investigation.
40	801.9	809.0	823.4	2,434.3	1,616.5	2,137.8	1,978.5	5,732.7	1,155.1	3,298.5	140.3%	135.5%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
41	801.9	809.0	823.4	2,434.3	1,616.5	2,137.8	1,978.5	5,732.7	1,155.1	3,298.5	140.3%	135.5%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
42	6,066.1	6,119.5	6,228.5	18,414.1	838.3	2,391.9	1,823.5	5,053.8	(4,404.9)	(13,360.3)	-70.7%	-72.6%	NO	NO	Various
43	6,066.1	6,119.5	6,228.5	18,414.1	838.3	2,391.9	1,823.5	5,053.8	(4,404.9)	(13,360.3)	-70.7%	-72.6%	N/A	N/A	Various

Line No	N1: Imputed Annual Units: 2023 Imputed Adopted Units	N2: 2024 Imputed Adopted Units	N3: 2025 Imputed Adopted Units	O: Imputed Units for 2023 GRC Cycle to Date (N1+N2+N3)	P1: Actual Annual Units: 2023 Actual Units	P2: 2024 Actual Units	P3: 2025 Actual Units	Q: Actual Units for 2023 GRC Cycle to Date (P1+P2+P3)	R1: Difference for 2025 (# of Units) (P3-N3)	R2: Difference for 2023 GRC Cycle to Date (# of Units) (Q-O)	S1: Unit Percent Variance for 2025 (%) ((P3-N3)/N3*100)	S2: Unit Percent Variance for 2023 GRC Cycle to Date (%) ((Q-O)/O*100)	S3: Unit Variance Explanation Required (Y/N)
1	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
2	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
3	268	268	268	804	255	265	204	724	(64)	(80)	-23.9%	-10.0%	YES
4	268	268	268	804	255	265	204	724	(64)	(80)	-23.9%	-10.0%	N/A
5	2	2	2	6	0	0	0	0	(2)	(6)	-100.0%	-100.0%	YES
6	2	2	2	6	0	0	0	0	(2)	(6)	-100.0%	-100.0%	N/A
7	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
8	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
9	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
10	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
11	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
12	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
13	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
14	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
15	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
16	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
17	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
18	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
19	6,073	6,073	6,073	18,219	3,402	3,468	3,238	10,108	(2,835)	(8,111)	-46.7%	-44.5%	YES
20	6,073	6,073	6,073	18,219	3,402	3,468	3,238	10,108	(2,835)	(8,111)	-46.7%	-44.5%	N/A
21	5,381	5,381	5,381	16,143	5,658	5,706	5,738	17,102	357	959	6.6%	5.9%	NO
22	5,381	5,381	5,381	16,143	5,658	5,706	5,738	17,102	357	959	6.6%	5.9%	N/A
23	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
24	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
25	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
26	329	329	329	987	159	509	464	1,132	135	145	41.0%	14.7%	YES
27	329	329	329	987	159	509	464	1,132	135	145	41.0%	14.7%	N/A
28	329	329	329	987	159	509	464	1,132	135	145	41.0%	14.7%	N/A
29	94	94	94	282	62	45	25	132	(69)	(150)	-73.4%	-53.2%	YES
30	94	94	94	282	62	45	25	132	(69)	(150)	-73.4%	-53.2%	N/A
31	94	94	94	282	62	45	25	132	(69)	(150)	-73.4%	-53.2%	N/A
32	1,000	1,000	1,000	3,000	889	965	922	2,776	(78)	(224)	-7.8%	-7.5%	NO
33	1,000	1,000	1,000	3,000	889	965	922	2,776	(78)	(224)	-7.8%	-7.5%	N/A
34	10	10	10	30	2	2	0	4	(10)	(26)	-100.0%	-86.7%	YES
35	10	10	10	30	2	2	0	4	(10)	(26)	-100.0%	-86.7%	N/A
36	451	451	451	1,353	178	92	275	545	(176)	(808)	-39.0%	-59.7%	YES
37	451	451	451	1,353	178	92	275	545	(176)	(808)	-39.0%	-59.7%	N/A
38	451	451	451	1,353	178	92	275	545	(176)	(808)	-39.0%	-59.7%	N/A
39	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
40	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
41	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
42	2,743	2,743	2,743	8,229	1,395	1,571	2,573	5,539	(170)	(2,690)	-6.2%	-32.7%	NO
43	2,743	2,743	2,743	8,229	1,395	1,571	2,573	5,539	(170)	(2,690)	-6.2%	-32.7%	N/A

Line No	T: 2025 Cost Variance Explanation	U: 2025 Unit Variance Explanation	V: Forecast: Scope (U, O, or T)	W: Schedule (U, O, or T)	X: Budget (U, O, or T)	Y: Status	Z: Completion Status Statement
1	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The program is for maintenance Gas Transmission Subsidiary that includes costs associated with maintaining Stanpac gas transmission (gas compressors, pipeline, measuring, and regulating) facilities. Maintenance is generally defined as work that keeps a facility operational. It involves repairs and upkeep to the facility. These costs are not a PG&E expense and are billable to Stanpac.
2	N/A	N/A	N/A	N/A	N/A	N/A	N/A
3	Below variance threshold.	Actual units were lower than imputed due to CalGEM removing the requirement for annual thru-tubing surveys and increasing gas storage well pressure testing intervals from 24 to 60 months.	Under	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period.
4	N/A	N/A	N/A	N/A	N/A	N/A	N/A
5	Below variance threshold.	Actual units were lower than imputed units due to units now being capitalized under WELL Reworks MAT 3L3.	Under	Under	Under	Cancelled	This scope of work has transitioned to capital and will be completed as part of the WELL - Reworks program under MAT 3L3.
6	N/A	N/A	N/A	N/A	N/A	N/A	N/A
7	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period.
8	N/A	N/A	N/A	N/A	N/A	N/A	N/A
9	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	The program scope has been expanded because of a CalGem reinspection request. The expanded work includes mechanical integrity tests on two additional underground gas storage wells and servicing a water disposal well, and the second inspection will be completed within the current GRC cycle.
10	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period.
11	N/A	N/A	N/A	N/A	N/A	N/A	N/A
12	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to record costs related to the Gas Transmission Control Center and Gas Transmission System Planning teams.
13	N/A	N/A	N/A	N/A	N/A	N/A	N/A
14	N/A	N/A	N/A	N/A	N/A	N/A	N/A
15	N/A	N/A	N/A	N/A	N/A	N/A	N/A
16	N/A	N/A	N/A	N/A	N/A	N/A	N/A
17	N/A	N/A	N/A	N/A	N/A	N/A	N/A
18	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to pay for the electricity costs used to power electrically powered gas compressors, and electrically connected gas field equipment.
19	Below variance threshold.	Actual units were lower than imputed units due to the ticket increase from third-party driven work not materializing as expected.	Under	On-Target	On-Target	Proceeding as Planned	This demand driven program's work is ongoing and will continue in PG&E's 2023 GRC period. PG&E respond promptly to every ticket received, ensuring timely action based on actual demand. The lower volume of units was due to fewer tickets being generated from third-party work than anticipated.
20	N/A	N/A	N/A	N/A	N/A	N/A	N/A
21	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. Watching and protecting critical facilities when excavators are operating in the vicinity is required by 49 CFR 192.614.
22	N/A	N/A	On-Target	N/A	N/A	N/A	N/A
23	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period.
24	N/A	N/A	N/A	N/A	N/A	N/A	N/A
25	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period.
26	Below variance threshold.	Actual units were higher than imputed due to the higher number of arc fault investigation on third party power lines and arc fault mitigation work delayed from 2024.	Over	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to investigate, monitor and mitigate AC Interference as required by 49 CFR § 192.467 and 473.
27	N/A	N/A	On-Target	N/A	N/A	N/A	N/A
28	N/A	N/A	On-Target	N/A	N/A	N/A	N/A
29	Below variance threshold.	Actual units were lower than imputed units due to scope changes (expense to capital) and dependency/readiness delays causing jobs to be delayed into 2026.	Under	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to maintain and re-coat facilities that have observed corrosion or have deteriorated coating.
30	N/A	N/A	N/A	N/A	N/A	N/A	N/A
31	N/A	N/A	N/A	N/A	N/A	N/A	N/A
32	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to repair cathodic protection (CP) to ensure adequate CP level to buried metallic pipeline (49 CFR § 192.463).
33	N/A	N/A	N/A	N/A	N/A	N/A	N/A
34	Below variance threshold.	Actual units were lower than imputed units because fewer expense coupon test stations (CTS) needed to be installed to meet requirement for 1 CTS per mile.	Under	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to install test station to meet the requirement of "sufficient test stations" required by 49 CFR § 192.469.
35	N/A	N/A	N/A	N/A	N/A	N/A	N/A
36	Below variance threshold.	Actual units were lower than imputed units due to reprioritization in support of higher risk or compliance work.	Under	Under	Under	Rescheduled	This work was rescheduled due to the reprioritization of funds to other expense programs that received additional funding above adopted. This program is a method for determining the adequacy of cathodic protection between corrosion monitoring points. This data is used to evaluate the health of the corrosion control system. Locations of possible active external corrosion are identified and analyzed through excavation and/or direct examination.
37	N/A	N/A	N/A	N/A	N/A	N/A	N/A
38	N/A	N/A	N/A	N/A	N/A	N/A	N/A
39	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to test, investigate and mitigate DC Interference as required by 49 CFR § 192.473.
40	N/A	N/A	N/A	N/A	N/A	N/A	N/A
41	N/A	N/A	N/A	N/A	N/A	N/A	N/A
42	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to test or monitor internal corrosion as required by 49 CFR § 192.475.
43	N/A	N/A	N/A	N/A	N/A	N/A	N/A

TABLE 2-9
2025 RSAR
2023 GRC CYCLE GT&S EXPENSE COMPARISON BY MAT FOR SAFETY, RELIABILITY, AND MAINTENANCE WORK
(THOUSANDS OF DOLLARS)
(CONTINUED)

Line No	A: Type (O&M Expense or Capital)	B: Functional Area	C1: MWC	C2: MWC Name	C3: MAT	C4: MAT Name	C5: RAMP Risk Name	C6: RAMP Mitigation and/or Control Name	C7: 2023 GRC Testimony Reference	D: RAMP Roll-up (Yes/No)	E: Program/ Project Life (years)	F: Program/ Project Year
44	Expense	GT&S	GJ	Gas Transmission Mitigate Corr	GJJ	Low Read Investigations	SRM Total	SRM Total	Ex 3, Ch 9	No	On-Going	Annual
45	Expense	GT&S	GJ	Gas Transmission Mitigate Corr	GJJ	Low Read Investigations	Loss of Containment on Gas Transmission Pipeline	LOCTM-C019 Cathodic Protection	Ex 3, Ch 9	No	On-Going	Annual
46	Expense	GT&S	GJ	Gas Transmission Mitigate Corr	GJK	Corrosion Support	SRM Total	SRM Total	Ex 3, Ch 9	No	On-Going	Annual
47	Expense	GT&S	GJ	Gas Transmission Mitigate Corr	GJK	Corrosion Support	Loss of Containment on Gas Transmission Pipeline	LOCTM-C035 Transmission Corrosion Control Program	Ex 3, Ch 9	No	On-Going	Annual
48	Expense	GT&S	GJ	Gas Transmission Mitigate Corr	GJK	Corrosion Support	Loss of Contnmt at Gas Measrm & Cntrl / Cmprsn & Prcssn Facil	MCCPF-C017 Facility Corrosion Control Program	Ex 3, Ch 9	No	On-Going	Annual
49	Expense	GT&S	GJ	Gas Transmission Mitigate Corr	GJM[h]	Casings	SRM Total	SRM Total	Ex 3, Ch 9	No	On-Going	Annual
50	Expense	GT&S	GJ	Gas Transmission Mitigate Corr	GJM[h]	Casings	Loss of Containment on Gas Transmission Pipeline	LOCTM-C035 Transmission Corrosion Control Program	Ex 3, Ch 9	No	On-Going	Annual
51	Expense	GT&S	GM	Manage Energy Efficiency-NonBA	GMD	LNG / CNG	SRM Total	SRM Total	Ex 3, Ch 5	No	On-Going	Annual
52	Expense	GT&S	GM	Manage Energy Efficiency-NonBA	GMD	LNG / CNG	Loss of Containment on LNG/CNG Portable Equipment	LNCNG-C002 LNG/CNG Portable Expense	Ex 3, Ch 5	No	On-Going	Annual
53	Expense	GT&S	GM	Manage Energy Efficiency-NonBA	GMD	LNG / CNG	Loss of Containment on Gas Transmission Pipeline	LOCTM-C002 LNG/CNG to Support Strength Testing	Ex 3, Ch 5	No	On-Going	Annual
54	Expense	GT&S	HP	CGT Balancing Accounts	HPA	TIMP - Other	SRM Total	SRM Total	Ex 3, Ch 5	No	On-Going	Annual
55	Expense	GT&S	HP	CGT Balancing Accounts	HPA	TIMP - Other	Loss of Containment on Gas Transmission Pipeline	LOCTM-C029 Risk Analysis	Ex 3, Ch 5	No	On-Going	Annual
56	Expense	GT&S	HP	CGT Balancing Accounts	HPB	Traditional ILI Runs	SRM Total	SRM Total	Ex 3, Ch 5	No	On-Going	Annual
57	Expense	GT&S	HP	CGT Balancing Accounts	HPB	Traditional ILI Runs	Loss of Containment on Gas Transmission Pipeline	LOCTM-C005 In-Line Inspection	Ex 3, Ch 5	No	On-Going	Annual
58	Expense	GT&S	HP	CGT Balancing Accounts	HPC	ECDA Indirect Inspections	SRM Total	SRM Total	Ex 3, Ch 5	No	On-Going	Annual
59	Expense	GT&S	HP	CGT Balancing Accounts	HPC	ECDA Indirect Inspections	Loss of Containment on Gas Transmission Pipeline	LOCTM-C022 Direct Assessment	Ex 3, Ch 5	No	On-Going	Annual
60	Expense	GT&S	HP	CGT Balancing Accounts	HPE	Integrity Manage Leak Survey	SRM Total	SRM Total	Ex 3, Ch 5	No	On-Going	Annual
61	Expense	GT&S	HP	CGT Balancing Accounts	HPE	Integrity Manage Leak Survey	Loss of Containment on Gas Transmission Pipeline	LOCTM-C029 Risk Analysis	Ex 3, Ch 5	No	On-Going	Annual
62	Expense	GT&S	HP	CGT Balancing Accounts	HPF	Hydrostatic Testing - IM	SRM Total	SRM Total	Ex 3, Ch 5	No	On-Going	Annual
63	Expense	GT&S	HP	CGT Balancing Accounts	HPF	Hydrostatic Testing - IM	Loss of Containment on Gas Transmission Pipeline	LOCTM-C026 TIMP Strength Testing	Ex 3, Ch 5	No	On-Going	Annual
64	Expense	GT&S	HP	CGT Balancing Accounts	HPI	ILI Direct Exam and Repair	SRM Total	SRM Total	Ex 3, Ch 5	No	On-Going	Annual
65	Expense	GT&S	HP	CGT Balancing Accounts	HPI	ILI Direct Exam and Repair	Loss of Containment on Gas Transmission Pipeline	LOCTM-C005 In-Line Inspection	Ex 3, Ch 5	No	On-Going	Annual
66	Expense	GT&S	HP	CGT Balancing Accounts	HPJ	ICDA Indirect Inspections	SRM Total	SRM Total	Ex 3, Ch 5	No	On-Going	Annual
67	Expense	GT&S	HP	CGT Balancing Accounts	HPJ	ICDA Indirect Inspections	Loss of Containment on Gas Transmission Pipeline	LOCTM-C022 Direct Assessment	Ex 3, Ch 5	No	On-Going	Annual
68	Expense	GT&S	HP	CGT Balancing Accounts	HPK	SCCDA Indirect Inspections	SRM Total	SRM Total	Ex 3, Ch 5	No	On-Going	Annual
69	Expense	GT&S	HP	CGT Balancing Accounts	HPK	SCCDA Indirect Inspections	Loss of Containment on Gas Transmission Pipeline	LOCTM-C022 Direct Assessment	Ex 3, Ch 5	No	On-Going	Annual
70	Expense	GT&S	HP	CGT Balancing Accounts	HPM	Repairs / Replace < '50ft	SRM Total	SRM Total	Ex 3, Ch 5	No	On-Going	Annual
71	Expense	GT&S	HP	CGT Balancing Accounts	HPM	Repairs / Replace < '50ft	Loss of Containment on Gas Transmission Pipeline	LOCTM-C026 TIMP Strength Testing	Ex 3, Ch 5	No	On-Going	Annual
72	Expense	GT&S	HP	CGT Balancing Accounts	HPN	ECDA Direct Examinations	SRM Total	SRM Total	Ex 3, Ch 5	No	On-Going	Annual
73	Expense	GT&S	HP	CGT Balancing Accounts	HPN	ECDA Direct Examinations	Loss of Containment on Gas Transmission Pipeline	LOCTM-C022 Direct Assessment	Ex 3, Ch 5	No	On-Going	Annual
74	Expense	GT&S	HP	CGT Balancing Accounts	HPO	ICDA Direct Examinations	SRM Total	SRM Total	Ex 3, Ch 5	No	On-Going	Annual
75	Expense	GT&S	HP	CGT Balancing Accounts	HPO	ICDA Direct Examinations	Loss of Containment on Gas Transmission Pipeline	LOCTM-C022 Direct Assessment	Ex 3, Ch 5	No	On-Going	Annual
76	Expense	GT&S	HP	CGT Balancing Accounts	HPP	SCCDA Direct Examinations	SRM Total	SRM Total	Ex 3, Ch 5	No	On-Going	Annual
77	Expense	GT&S	HP	CGT Balancing Accounts	HPP	SCCDA Direct Examinations	Loss of Containment on Gas Transmission Pipeline	LOCTM-C022 Direct Assessment	Ex 3, Ch 5	No	On-Going	Annual
78	Expense	GT&S	HP	CGT Balancing Accounts	HPR	Non-Traditional ILI Runs	SRM Total	SRM Total	Ex 3, Ch 5	No	On-Going	Annual
79	Expense	GT&S	HP	CGT Balancing Accounts	HPR	Non-Traditional ILI Runs	Loss of Containment on Gas Transmission Pipeline	LOCTM-C005 In-Line Inspection	Ex 3, Ch 5	No	On-Going	Annual
80	Expense	GT&S	HP	CGT Balancing Accounts	HPS	Geo-Hazard Studies	SRM Total	SRM Total	Ex 3, Ch 5	No	On-Going	Annual
81	Expense	GT&S	HP	CGT Balancing Accounts	HPS	Geo-Hazard Studies	Loss of Containment on Gas Transmission Pipeline	LOCTM-C001 Geo-Hazard Threat Identification and Mitigation	Ex 3, Ch 5	No	On-Going	Annual
82	Expense	GT&S	HP	CGT Balancing Accounts	HPT	Root Cause Analysis	SRM Total	SRM Total	Ex 3, Ch 5	No	On-Going	Annual
83	Expense	GT&S	HP	CGT Balancing Accounts	HPT	Root Cause Analysis	Loss of Containment on Gas Transmission Pipeline	LOCTM-C030 Root Cause Analysis	Ex 3, Ch 5	No	On-Going	Annual
84	Expense	GT&S	HP	CGT Balancing Accounts	HPU	TIMP Direct Examinations	SRM Total	SRM Total	Ex 3, Ch 5	No	On-Going	Annual

Line No	G1: Imputed Adopted Annual Costs – 2023 Imputed Adopted Costs	G2: 2024 Imputed Adopted Costs	G3: 2025 Imputed Adopted Costs	H: Imputed Costs for 2023 GRC Cycle to date($) (G1+G2+G3)	I1: Actual Annual Costs – 2023 Actual Costs	I2: 2024 Actual Costs	I3: 2025 Actual Costs	J: Actual Costs for 2023 GRC Cycle to date($) (I1+I2+I3)	K1: Difference for 2025 ($) (I3-G3)	K2: Difference for 2023 GRC Cycle to Date ($) (J-H)	L1: Spending Percent Variance for 2025 (%) ((I3-G3)/G3*100)	L2: Spending Percent Variance for 2023 GRC Cycle (%) ((J-H)/H*100)	L3: Spending Variance Explanation Required (Y/N)	L4: Percentage Variance Explanation Required (Y/N)
44	290.9	293.5	298.7	883.2	0.0	0.5	0.0	0.6	(298.7)	(882.6)	-100.0%	-99.9%	NO	NO
45	290.9	293.5	298.7	883.2	0.0	0.5	0.0	0.6	(298.7)	(882.6)	-100.0%	-99.9%	N/A	N/A
46	2,865.2	2,890.4	2,941.9	8,697.5	1,445.9	1,667.6	1,815.0	4,928.5	(1,126.9)	(3,769.0)	-38.3%	-43.3%	NO	NO
47	2,865.2	2,890.4	2,941.9	8,697.5	1,445.9	1,667.6	1,815.0	4,928.5	(1,126.9)	(3,769.0)	-38.3%	-43.3%	N/A	N/A
48	2,865.2	2,890.4	2,941.9	8,697.5	1,445.9	1,667.6	1,815.0	4,928.5	(1,126.9)	(3,769.0)	-38.3%	-43.3%	N/A	N/A
49	4,276.6	4,314.3	4,391.1	12,981.9	2,280.0	790.8	3,421.2	6,492.0	(969.8)	(6,489.9)	-22.1%	-50.0%	NO	NO
50	4,276.6	4,314.3	4,391.1	12,981.9	2,280.0	790.8	3,421.2	6,492.0	(969.8)	(6,489.9)	-22.1%	-50.0%	N/A	N/A
51	2,650.8	2,699.0	2,764.0	8,113.8	3,617.0	3,850.3	4,584.9	12,052.3	1,821.0	3,938.5	65.9%	48.5%	NO	NO
52	2,650.8	2,699.0	2,764.0	8,113.8	3,617.0	3,850.3	4,584.9	12,052.3	1,821.0	3,938.5	65.9%	48.5%	N/A	N/A
53	2,650.8	2,699.0	2,764.0	8,113.8	3,617.0	3,850.3	4,584.9	12,052.3	1,821.0	3,938.5	65.9%	48.5%	N/A	N/A
54	9,804.2	9,880.5	10,049.6	29,734.2	9,706.6	11,029.1	13,530.2	34,265.9	3,480.7	4,531.7	34.6%	15.2%	NO	NO
55	9,804.2	9,880.5	10,049.6	29,734.2	9,706.6	11,029.1	13,530.2	34,265.9	3,480.7	4,531.7	34.6%	15.2%	N/A	N/A
56	33,561.8	33,823.2	34,401.9	101,786.9	70,894.2	55,800.1	79,752.8	206,447.0	45,350.9	104,660.2	131.8%	102.8%	YES	YES
57	33,561.8	33,823.2	34,401.9	101,786.9	70,894.2	55,800.1	79,752.8	206,447.0	45,350.9	104,660.2	131.8%	102.8%	N/A	N/A
58	7,382.6	7,440.1	7,567.4	22,390.2	8,316.1	8,920.4	15,228.9	32,465.4	7,661.5	10,075.2	101.2%	45.0%	NO	YES
59	7,382.6	7,440.1	7,567.4	22,390.2	8,316.1	8,920.4	15,228.9	32,465.4	7,661.5	10,075.2	101.2%	45.0%	N/A	N/A
60	276.1	278.3	283.0	837.4	179.4	151.4	88.2	418.9	(194.9)	(418.5)	-68.9%	-50.0%	NO	NO
61	276.1	278.3	283.0	837.4	179.4	151.4	88.2	418.9	(194.9)	(418.5)	-68.9%	-50.0%	N/A	N/A
62	21,325.6	21,491.7	21,859.4	64,676.6	35,560.3	22,551.6	6,777.3	64,889.2	(15,082.1)	212.6	-69.0%	0.3%	YES	YES
63	21,325.6	21,491.7	21,859.4	64,676.6	35,560.3	22,551.6	6,777.3	64,889.2	(15,082.1)	212.6	-69.0%	0.3%	N/A	N/A
64	48,185.8	48,561.2	49,391.9	146,138.8	47,027.7	24,620.6	43,946.5	115,594.8	(5,445.4)	(30,544.0)	-11.0%	-20.9%	NO	NO
65	48,185.8	48,561.2	49,391.9	146,138.8	47,027.7	24,620.6	43,946.5	115,594.8	(5,445.4)	(30,544.0)	-11.0%	-20.9%	N/A	N/A
66	718.5	724.1	736.4	2,178.9	32.6	0.0	0.0	32.7	(736.4)	(2,146.3)	-100.0%	-98.5%	NO	NO
67	718.5	724.1	736.4	2,178.9	32.6	0.0	0.0	32.7	(736.4)	(2,146.3)	-100.0%	-98.5%	N/A	N/A
68	1,745.3	1,758.9	1,789.0	5,293.1	839.7	2,190.0	1,039.9	4,069.7	(749.0)	(1,223.4)	-41.9%	-23.1%	NO	NO
69	1,745.3	1,758.9	1,789.0	5,293.1	839.7	2,190.0	1,039.9	4,069.7	(749.0)	(1,223.4)	-41.9%	-23.1%	N/A	N/A
70	4,446.4	4,481.0	4,557.6	13,485.0	139.0	1,069.4	46.7	1,255.2	(4,510.9)	(12,229.8)	-99.0%	-90.7%	NO	NO
71	4,446.4	4,481.0	4,557.6	13,485.0	139.0	1,069.4	46.7	1,255.2	(4,510.9)	(12,229.8)	-99.0%	-90.7%	N/A	N/A
72	36,825.3	37,112.2	37,747.1	111,684.7	27,086.2	21,617.7	37,137.6	85,841.5	(609.5)	(25,843.2)	-1.6%	-23.1%	NO	NO
73	36,825.3	37,112.2	37,747.1	111,684.7	27,086.2	21,617.7	37,137.6	85,841.5	(609.5)	(25,843.2)	-1.6%	-23.1%	N/A	N/A
74	12,665.6	12,764.2	12,982.6	38,412.4	1,242.7	132.0	0.4	1,375.2	(12,982.2)	(37,037.3)	-100.0%	-96.4%	YES	YES
75	12,665.6	12,764.2	12,982.6	38,412.4	1,242.7	132.0	0.4	1,375.2	(12,982.2)	(37,037.3)	-100.0%	-96.4%	N/A	N/A
76	17,035.2	17,167.9	17,461.6	51,664.7	17.6	15,578.2	14,898.5	30,494.3	(2,563.1)	(21,170.3)	-14.7%	-41.0%	NO	NO
77	17,035.2	17,167.9	17,461.6	51,664.7	17.6	15,578.2	14,898.5	30,494.3	(2,563.1)	(21,170.3)	-14.7%	-41.0%	N/A	N/A
78	14,392.6	14,504.8	14,752.9	43,650.3	17,293.3	20,452.0	16,821.2	54,566.5	2,068.3	10,916.2	14.0%	25.0%	NO	NO
79	14,392.6	14,504.8	14,752.9	43,650.3	17,293.3	20,452.0	16,821.2	54,566.5	2,068.3	10,916.2	14.0%	25.0%	N/A	N/A
80	3,014.5	3,037.9	3,089.9	9,142.3	1,927.3	1,969.1	2,137.2	6,033.6	(952.7)	(3,108.7)	-30.8%	-34.0%	NO	NO
81	3,014.5	3,037.9	3,089.9	9,142.3	1,927.3	1,969.1	2,137.2	6,033.6	(952.7)	(3,108.7)	-30.8%	-34.0%	N/A	N/A
82	2,871.0	2,893.4	2,942.9	8,707.3	1,048.0	1,203.1	1,030.7	3,281.8	(1,912.2)	(5,425.4)	-65.0%	-62.3%	NO	NO
83	2,871.0	2,893.4	2,942.9	8,707.3	1,048.0	1,203.1	1,030.7	3,281.8	(1,912.2)	(5,425.4)	-65.0%	-62.3%	N/A	N/A
84	25,659.9	25,859.8	26,302.2	77,822.0	19,207.7	4,777.1	3,365.7	27,350.5	(22,936.6)	(50,471.5)	-87.2%	-64.9%	YES	YES

Line No	M: Unit Type	N1: Imputed Annual Units – 2023 Imputed Adopted Units	N2: 2024 Imputed Adopted Units	N3: 2025 Imputed Adopted Units	O: Imputed Units for 2023 GRC Cycle to Date (N1+N2+N3)	P1: Actual Annual Units – 2023 Actual Units	P2: 2024 Actual Units	P3: 2025 Actual Units	Q: Actual Units for 2023 GRC Cycle to Date (P1+P2+P3)	R1: Difference for 2025 (# of Units) (P3-N3)	R2: Difference for 2023 GRC Cycle to Date (# of Units) (Q-O)	S1: Unit Percent Variance for 2025 (%) ((P3-N3)/N3*100)	S2: Unit Percent Variance for 2023 GRC Cycle to Date (%) ((Q-O)/O*100)	S3: Unit Variance Explanation Required (Y/N)
44	Non-Unitized: This MAT has no measurable units because the type of work varies by situation. Complex corrosion investigations are driven by requests from corrosion field services to corrosion engineering to help troubleshoot complex corrosion issues as needed, and the level of support varies based on the unique	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
45	Non-Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
46	Non-Unitized: This MAT has no measurable units because it reflects labor costs supporting data and program management.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
47	Non-Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
48	Non-Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
49	Various	1,181	1,181	1,181	3,543	1,137	857	9	2,003	(1,172)	(1,540)	-99.2%	-43.5%	YES
50	Various	1,181	1,181	1,181	3,543	1,137	857	9	2,003	(1,172)	(1,540)	-99.2%	-43.5%	N/A
51	Non-Unitized: This MAT has no measurable units due to the variability in O&M activities the MAT includes.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
52	Non-Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
53	Non-Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
54	Non-Unitized: This MAT has no measurable units because it is used to record costs for Subpart O Integrity Management Risk Analysis. The type of work performed are not comparable.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
55	Non-Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
56	Various	337	337	337	1,011	457	358	544	1,359	207	347	61.3%	34.3%	YES
57	Various	337	337	337	1,011	457	358	544	1,359	207	347	61.3%	34.3%	N/A
58	Miles inspected	67	67	67	201	39	37	108	184	41	(17)	61.2%	-8.5%	YES
59	Miles inspected	67	67	67	201	39	37	108	184	41	(17)	61.2%	-8.5%	N/A
60	Non-Unitized: This MAT has no measurable units because this programs records costs associated with transmission leak surveys conducted on conducted on Class 3/4 non HCA pipeline operating under 30 percent Specified Minimum Yield Strength as required by Subpart O.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
61	Non-Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
62	Miles	3	3	3	9	12	5	1	18	(2)	9	-66.7%	94.4%	YES
63	Miles	3	3	3	9	12	5	1	18	(2)	9	-66.7%	94.4%	N/A
64	Non-Unitized: This MAT has no measurable units because it involves direct examination and repair work that is based on data collected through both Traditional and Non-Traditional ILI runs.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
65	Non-Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
66	# of Projects	11	11	11	33	0	0	0	0	(11)	(33)	-100.0%	-100.0%	YES
67	# of Projects	11	11	11	33	0	0	0	0	(11)	(33)	-100.0%	-100.0%	N/A
68	# Miles Assessed	16	16	16	48	0	27	13	40	(3)	(8)	-18.8%	-16.4%	NO
69	# Miles Assessed	16	16	16	48	0	27	13	40	(3)	(8)	-18.8%	-16.4%	N/A
70	Non-Unitized: This MAT has no measurable units because it is used to record costs for very short pipe replacements in lieu of test (<50ft).	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
71	Non-Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
72	Digs	168	168	168	504	122	95	163	380	(5)	(124)	-3.0%	-24.6%	NO
73	Digs	168	168	168	504	122	95	163	380	(5)	(124)	-3.0%	-24.6%	N/A
74	Digs	43	43	43	129	4	0	0	4	(43)	(125)	-100.0%	-96.9%	YES
75	Digs	43	43	43	129	4	0	0	4	(43)	(125)	-100.0%	-96.9%	N/A
76	Digs	77	77	77	231	0	103	26	129	(51)	(102)	-66.2%	-44.2%	YES
77	Digs	77	77	77	231	0	103	26	129	(51)	(102)	-66.2%	-44.2%	N/A
78	Miles	6	6	6	18	4	8	6	18	(0.3)	(0.5)	-5.7%	-2.6%	NO
79	Miles	6	6	6	18	4	8	6	18	(0.3)	(0.5)	-5.7%	-2.6%	N/A
80	Non-Unitized: This MAT has no measurable units because it is used to record costs for identifying geo-hazards such as soil-creep, dormant landslides with potential to re-activate, and subsidence. The type of work performed are not comparable.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
81	Non-Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
82	Non-Unitized: This MAT has no measurable units because it is used to record costs to perform root cause analysis of significant incidents or issues on pipelines. The type of work performed are not comparable.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
83	Non-Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
84	# of Direct Examination Projects	24	24	24	72	17	9	8	34	(16)	(38)	-66.7%	-52.8%	YES

Line No	T: 2025 Cost Variance Explanation	U: 2025 Unit Variance Explanation	V: Forecast – Scope (U, O, or T)	W: Schedule (U, O, or T)	X: Budget (U, O, or T)	Y: Status	Z: Completion Status Statement
44	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is as-needed and will continue in PG&E's 2023 GRC period. The purpose of this program is to investigate low pipe to soil reads to ensure appropriate levels of cathodic protection on transmission pipelines (49 CFR § 192.463 and 465).
45	N/A	N/A	N/A	N/A	N/A	N/A	N/A
46	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to provide corrosion field support and corrosion data and program management support.
47	N/A	N/A	N/A	N/A	N/A	N/A	N/A
48	N/A	N/A	N/A	N/A	N/A	N/A	N/A
49	Below variance threshold.	Actual units were lower than imputed units due to: 1) a change in the threshold of expense casing mitigation based on casing length between 40 ft to 100 ft to capital, and 2) a lower number of casings that required accelerated casing leak survey.	Under	Under	Under	Rescheduled	This work was rescheduled due to fewer casings required for accelerated monitoring due to the casing mitigation or less contacts, leading to the lower number of casing leak survey units. The remaining spending below imputed for the Casings Program (MAT GJM) was reprioritized to other expense programs that received additional funding above adopted
50	N/A	N/A	N/A	N/A	N/A	N/A	N/A
51	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. This program covers all maintenance activities to LNG/CNG portable and odorization programs.
52	N/A	N/A	N/A	N/A	N/A	N/A	N/A
53	N/A	N/A	N/A	N/A	N/A	N/A	N/A
54	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. It covers work and services to support the Transmission Integrity Management Program (TIMP), including overhead costs and any services and products not specific to any other MAT under MWC HP, e.g., evaluating program assessment methodologies, risk management activities or continual evaluation. PG&E performs the following risk analysis work under this program: 1) annual HCA and class identification and timely execution of mitigation plan (49 CFR § 192.905); 2) risk assessment and threat identification (49 CFR § 192.917); 3) establishing baseline and reassessment due dates for active threats on each covered pipeline segment and selecting the methods best suited to address the identified threats (49 CFR § 192.921); 4) ongoing management of the risk assessment and threat identification procedure that establishes standards and procedures for performing integrity management duties for gas transmission pipelines required by 49 CFR § 192.917; 5) updates to the Risk Management Instruction (RMI), which contains individual input factor descriptions in the risk run and details of the data gathering and data integration algorithms; 5) data request and audit support; 6) fitness for service (FFS) analyses for integrity flaws found within the pipeline system through assessment or other workstreams, and 7) continual evaluation of all completed TIMP assessments and transmission incidents.
55	N/A	N/A	N/A	N/A	N/A	N/A	N/A
56	Program expenses exceeded the imputed dollars due to higher costs associated with challenging inspections in 2025. These inspections required more sophisticated tools to assess the pipelines, increase the flow rate to enable inspection, and support customers that would have been impacted by the inspection. In addition, two runs were pulled forward to utilize ECA-ILI method to eliminate future strength tests.	The actual units were higher than imputed units due to: 1) pulled forward work, 2) tool development delays from 2024 resulting in runs executing in 2025, and 3) executing work that was hydraulically feasible in the workplan.	Over	On-Target	Over	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to assess pipeline integrity for the internal and external condition of transmission line pipe as required by 49 CFR Subpart O.
57	N/A	N/A	On-Target	N/A	N/A	N/A	N/A
58	Actual costs were higher than imputed regulatory values due to more miles of pipeline needing to be assessed with ECDA.	Actual units were higher than imputed units due to more miles of pipeline assessed with ECDA. This was due to the decision to use ECDA rather than other assessment technologies which lead to higher scope of work materializing.	Under	On-Target	Over	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to perform indirect inspections along pipelines as part of an ECDA.
59	N/A	N/A	N/A	N/A	N/A	N/A	N/A
60	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period
61	N/A	N/A	N/A	N/A	N/A	N/A	N/A
62	Program expenses were below imputed dollars due to a lower volume of work being executed as a strength test. A procedural update to the working assessment plan was implemented to align with Transdef implementation, resulting in a lower amount of scheduled strength tests in 2025 that required Sub Part-O assessments. In addition, various strength tests were cancelled due to scope change to pipe replacement, ECDA, GIF downrate, or ECA-ILI.	Actual units were lower than imputed units due to less Strength Tests executed than planned. Key drivers include the Transdef implementation, change in assessment method i.e. pipe replacement, ECDA, ECA-ILI, and gas investments initiatives to downrate the line.	Over	On-Target	Over	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to conduct hydrostatic tests for the purpose of assessing pipeline identified by TIMP to be in compliance with 49 CFR Part 192, Subpart O. The hydrostatic testing work involves three efforts: 1) review and validate records to prove a pipeline has had a prior hydrostatic test performed; 2) pipeline replacement where necessary to prepare a pipeline for testing; or 3) filling the inside of the pipeline with water and raising the pressure to a predetermined value and holding it for a period of time.
63	N/A	N/A	On-Target	N/A	N/A	N/A	N/A
64	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to conduct direct examination digs and repairs made as a result of the ILI inspections.
65	N/A	N/A	N/A	N/A	N/A	N/A	N/A
66	Below variance threshold.	Actual units were lower than imputed units due to fewer miles of pipeline assessed with ICDA. This was due to the decision to utilize other assessment technologies which led to a lower scope of work materializing.	Under	On-Target	Under	Proceeding as Planned	This program is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to perform engineering as part of ICDA. If other assessment technologies are utilized a lower scope of work will materialize.
67	N/A	N/A	N/A	N/A	N/A	N/A	N/A
68	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to perform indirect inspections along pipelines as part of SCCDA.
69	N/A	N/A	N/A	N/A	N/A	N/A	N/A
70	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to implement replacement on pipe segments less than 50-feet due to integrity management threats.
71	N/A	N/A	N/A	N/A	N/A	N/A	N/A
72	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to perform direct examinations as part of ECDA.
73	N/A	N/A	N/A	N/A	N/A	N/A	N/A
74	Program expenses were below imputed dollars due to fewer miles of pipeline assessed with ICDA. This was due to utilization of other assessment technologies which led to a lower scope of work materializing.	Actual units were lower than imputed units due to fewer miles of pipeline assessed with ICDA. This was due to utilization of other assessment technologies which led to a lower scope of work materializing.	Under	On-Target	Under	Proceeding as Planned	This program is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to perform direct examinations as part of ICDA. If other assessment technologies are utilized a lower scope of work will materialize.
75	N/A	N/A	N/A	N/A	N/A	N/A	N/A
76	Below variance threshold.	Actual units were lower than imputed units due to less miles of pipeline assessed with SCCDA. This was due to the utilization of other assessment technologies which led to lower scope of work materializing.	Under	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to perform direct examinations as part of SCCDA.
77	N/A	N/A	N/A	N/A	N/A	N/A	N/A
78	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to conduct non-traditional ILI cleaning and inspection runs on gas transmission pipelines with tools propelled by any method other than gas flow.
79	N/A	N/A	N/A	N/A	N/A	N/A	N/A
80	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC Period. It covers Geohazard studies, consisting of identification, characterization and monitoring of geo-hazards in Gas Transmission.
81	N/A	N/A	N/A	N/A	N/A	N/A	N/A
82	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC Period. It covers root cause and direct cause analysis of pipelines, including failure, incident, and leak investigations for Integrity Management.
83	N/A	N/A	N/A	N/A	N/A	N/A	N/A
84	Program expenses were below imputed regulatory values due to fewer miles of pipeline assessed with expense Direct Examination. This was due to the decision to utilize other assessment technologies which led to lower costs.	Actual units were lower than imputed units due to fewer miles assessed with expense Direct Examination. This was due to the decision to utilize other assessment technologies which led to lower scope of work materializing.	Under	On-Target	Under	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to perform direct examinations on pipeline segments less than 40 feet.

TABLE 2-9
2025 RSAR
2023 GRC CYCLE GT&S EXPENSE COMPARISON BY MAT FOR SAFETY, RELIABILITY, AND MAINTENANCE WORK
(THOUSANDS OF DOLLARS)
(CONTINUED)

Line No	A Type (O&M Expense or Capital)	B Functional Area	C1 MWC	C2 MWC Name	C3 MAT	C4 MAT Name	C5 RAMP Risk Name	C6 RAMP Mitigation and/or Control Name	C7 2023 GRC Testimony Reference	D RAMP Roll-up (Yes/No)	E Program/ Project Life (years)	F Program/ Project Year
85	Expense	GT&S	HP	CGT Balancing Accounts	HPU	TIMP Direct Examinations	Loss of Containment on Gas Transmission Pipeline	LOCTM-C022 Direct Assessment	Ex 3, Ch 5	No	On-Going	Annual
86	Expense	GT&S	JO	GT Pipeline Maintenance	JO1	PM Scada Maintenance	SRM Total	SRM Total	Ex 3, Ch 8	No	On-Going	Annual
87	Expense	GT&S	JO	GT Pipeline Maintenance	JO1	PM Scada Maintenance	Insufficient Capacity to Meet Customer Demand	CPCTY-C005 Transmission SCADA Maintenance	Ex 3, Ch 8	No	On-Going	Annual
88	Expense	GT&S	JO	GT Pipeline Maintenance	JO1	PM Scada Maintenance	Large Overpressure Event Downstream of Gas M&C Facility	LRGOP-C016 Transmission SCADA Maintenance	Ex 3, Ch 8	No	On-Going	Annual
89	Expense	GT&S	JO	GT Pipeline Maintenance	JO1	PM Scada Maintenance	Loss of Contnm at Gas Measrm & Cntrl / Cmprsn & Prcssn Facil	MCCPF-C002 Transmission SCADA Maintenance	Ex 3, Ch 8	No	On-Going	Annual
90	Expense	GT&S	JO	GT Pipeline Maintenance	JO2	CM Scada Maintenance	SRM Total	SRM Total	Ex 3, Ch 8	No	On-Going	Annual
91	Expense	GT&S	JO	GT Pipeline Maintenance	JO2	CM Scada Maintenance	Insufficient Capacity to Meet Customer Demand	CPCTY-C005 Transmission SCADA Maintenance	Ex 3, Ch 8	No	On-Going	Annual
92	Expense	GT&S	JO	GT Pipeline Maintenance	JO2	CM Scada Maintenance	Large Overpressure Event Downstream of Gas M&C Facility	LRGOP-C016 Transmission SCADA Maintenance	Ex 3, Ch 8	No	On-Going	Annual
93	Expense	GT&S	JO	GT Pipeline Maintenance	JO2	CM Scada Maintenance	Loss of Contnm at Gas Measrm & Cntrl / Cmprsn & Prcssn Facil	MCCPF-C002 Transmission SCADA Maintenance	Ex 3, Ch 8	No	On-Going	Annual
94	Expense	GT&S	JO	GT Pipeline Maintenance	JOA	Cath Prot Rectifier Maintenanc	SRM Total	SRM Total	Ex 3, Ch 9	No	On-Going	Annual
95	Expense	GT&S	JO	GT Pipeline Maintenance	JOA	Cath Prot Rectifier Maintenanc	Loss of Containment on Gas Transmission Pipeline	LOCTM-C019 Cathodic Protection	Ex 3, Ch 9	No	On-Going	Annual
96	Expense	GT&S	JO	GT Pipeline Maintenance	JOB	Cath Prot Monitoring	SRM Total	SRM Total	Ex 3, Ch 9	No	On-Going	Annual
97	Expense	GT&S	JO	GT Pipeline Maintenance	JOB	Cath Prot Monitoring	Loss of Containment on Gas Transmission Pipeline	LOCTM-C019 Cathodic Protection	Ex 3, Ch 9	No	On-Going	Annual
98	Expense	GT&S	JO	GT Pipeline Maintenance	JOB	Cath Prot Monitoring	Loss of Contnm at Gas Measrm & Cntrl / Cmprsn & Prcssn Facil	MCCPF-C018 Cathodic Protection	Ex 3, Ch 9	No	On-Going	Annual
99	Expense	GT&S	JO	GT Pipeline Maintenance	JOB	Cath Prot Monitoring	Loss of Containment at Natural Gas Storage Well or Reservoir	NGSWR-C007 Cathodic Protection	Ex 3, Ch 9	No	On-Going	Annual
100	Expense	GT&S	JO	GT Pipeline Maintenance	JOC	Cath Prot Troubleshoot	SRM Total	SRM Total	Ex 3, Ch 9	No	On-Going	Annual
101	Expense	GT&S	JO	GT Pipeline Maintenance	JOC	Cath Prot Troubleshoot	Loss of Containment on Gas Transmission Pipeline	LOCTM-C019 Cathodic Protection	Ex 3, Ch 9	No	On-Going	Annual
102	Expense	GT&S	JO	GT Pipeline Maintenance	JOE	Ground Leak Survey	SRM Total	SRM Total	Ex 3, Ch 10	No	On-Going	Annual
103	Expense	GT&S	JO	GT Pipeline Maintenance	JOE	Ground Leak Survey	Loss of Containment on Gas Transmission Pipeline	LOCTM-C020 Transmission Leak Management	Ex 3, Ch 10	No	On-Going	annual
104	Expense	GT&S	JO	GT Pipeline Maintenance	JOF	Requird Ground Pipeline Patrol	SRM Total	SRM Total	Ex 3, Ch 8	No	On-Going	Annual
105	Expense	GT&S	JO	GT Pipeline Maintenance	JOF	Requird Ground Pipeline Patrol	Loss of Containment on Gas Transmission Pipeline	LOCTM-C012 Required Pipeline Patrol Program	Ex 3, Ch 8	No	On-Going	Annual
106	Expense	GT&S	JO	GT Pipeline Maintenance	JOG	PM G Regulator General	SRM Total	SRM Total	Ex 3, Ch 8	No	On-Going	Annual
107	Expense	GT&S	JO	GT Pipeline Maintenance	JOG	PM G Regulator General	Large Overpressure Event Downstream of Gas M&C Facility	LRGOP-C020 Transmission Regulator Maintenance	Ex 3, Ch 8	No	On-Going	Annual
108	Expense	GT&S	JO	GT Pipeline Maintenance	JOG	PM G Regulator General	Loss of Contnm at Gas Measrm & Cntrl / Cmprsn & Prcssn Facil	MCCPF-C014 Transmission Regulator Maintenance	Ex 3, Ch 8	No	On-Going	Annual
109	Expense	GT&S	JO	GT Pipeline Maintenance	JOH	PM Gas Pipeline Valve Manual	SRM Total	SRM Total	Ex 3, Ch 8	No	On-Going	Annual
110	Expense	GT&S	JO	GT Pipeline Maintenance	JOH	PM Gas Pipeline Valve Manual	Loss of Containment on Gas Transmission Pipeline	LOCTM-C013 PM Gas Pipeline Valves Program	Ex 3, Ch 8	No	On-Going	Annual
111	Expense	GT&S	JO	GT Pipeline Maintenance	JOI	PM Gas Pipeline Valve Automate	SRM Total	SRM Total	Ex 3, Ch 8	No	On-Going	Annual
112	Expense	GT&S	JO	GT Pipeline Maintenance	JOI	PM Gas Pipeline Valve Automate	Loss of Containment on Gas Transmission Pipeline	LOCTM-C013 PM Gas Pipeline Valves Program	Ex 3, Ch 8	No	On-Going	Annual
113	Expense	GT&S	JO	GT Pipeline Maintenance	JOJ	Gas Holders Maintenance	SRM Total	SRM Total	Ex 3, Ch 8	No	On-Going	Annual
114	Expense	GT&S	JO	GT Pipeline Maintenance	JOJ	Gas Holders Maintenance	Loss of Containment on Gas Transmission Pipeline	LOCTM-C031 Gas Holder Maintenance	Ex 3, Ch 8	No	On-Going	Annual
115	Expense	GT&S	JO	GT Pipeline Maintenance	JOK	Oper Tranmission Pipelines	SRM Total	SRM Total	Ex 3, Ch 8	No	On-Going	Annual
116	Expense	GT&S	JO	GT Pipeline Maintenance	JOK	Oper Tranmission Pipelines	Loss of Containment on Gas Transmission Pipeline	LOCTM-C023 Operate Transmission Pipelines	Ex 3, Ch 8	No	On-Going	Annual
117	Expense	GT&S	JO	GT Pipeline Maintenance	JOK	Oper Tranmission Pipelines	Large Overpressure Event Downstream of Gas M&C Facility	LRGOP-C010 Operate Transmission Pipelines	Ex 3, Ch 8	No	On-Going	Annual
118	Expense	GT&S	JO	GT Pipeline Maintenance	JOL	Oper Transmission Regl Station	SRM Total	SRM Total	Ex 3, Ch 8	No	On-Going	Annual
119	Expense	GT&S	JO	GT Pipeline Maintenance	JOL	Oper Transmission Regl Station	Large Overpressure Event Downstream of Gas M&C Facility	LRGOP-C020 Transmission Regulator Maintenance	Ex 3, Ch 8	No	On-Going	Annual
120	Expense	GT&S	JO	GT Pipeline Maintenance	JOL	Oper Transmission Regl Station	Loss of Contnm at Gas Measrm & Cntrl / Cmprsn & Prcssn Facil	MCCPF-C014 Transmission Regulator Maintenance	Ex 3, Ch 8	No	On-Going	Annual
121	Expense	GT&S	JO	GT Pipeline Maintenance	JOM	CM G Regl Genl	SRM Total	SRM Total	Ex 3, Ch 8	No	On-Going	Annual
122	Expense	GT&S	JO	GT Pipeline Maintenance	JOM	CM G Regl Genl	Large Overpressure Event Downstream of Gas M&C Facility	LRGOP-C020 Transmission Regulator Maintenance	Ex 3, Ch 8	No	On-Going	Annual
123	Expense	GT&S	JO	GT Pipeline Maintenance	JOM	CM G Regl Genl	Loss of Contnm at Gas Measrm & Cntrl / Cmprsn & Prcssn Facil	MCCPF-C014 Transmission Regulator Maintenance	Ex 3, Ch 8	No	On-Going	Annual
124	Expense	GT&S	JO	GT Pipeline Maintenance	JON	CM Gas Pipeline Valve Manual	SRM Total	SRM Total	Ex 3, Ch 8	No	On-Going	Annual
125	Expense	GT&S	JO	GT Pipeline Maintenance	JON	CM Gas Pipeline Valve Manual	Loss of Containment on Gas Transmission Pipeline	LOCTM-C014 CM Gas Pipeline Valves Program	Ex 3, Ch 8	No	On-Going	Annual
126	Expense	GT&S	JO	GT Pipeline Maintenance	JOO	CM Gas Pipeline Valve Automate	SRM Total	SRM Total	Ex 3, Ch 8	No	On-Going	Annual
127	Expense	GT&S	JO	GT Pipeline Maintenance	JOO	CM Gas Pipeline Valve Automate	Loss of Containment on Gas Transmission Pipeline	LOCTM-C014 CM Gas Pipeline Valves Program	Ex 3, Ch 8	No	On-Going	Annual
128	Expense	GT&S	JO	GT Pipeline Maintenance	JOP	CM G Main Lk	SRM Total	SRM Total	Ex 3, Ch 10	No	On-Going	Annual
129	Expense	GT&S	JO	GT Pipeline Maintenance	JOP	CM G Main Lk	Loss of Containment on Gas Transmission Pipeline	LOCTM-C020 Transmission Leak Management	Ex 3, Ch 10	No	On-Going	Annual
130	Expense	GT&S	JO	GT Pipeline Maintenance	JOQ	Cath Protection Corr Maintnc	SRM Total	SRM Total	Ex 3, Ch 9	No	On-Going	Annual

Line No	G1 Imputed Adopted Annual Costs 2023 Imputed Adopted Costs	G2 2024 Imputed Adopted Costs	G3 2025 Imputed Adopted Costs	H Imputed Costs for 2023 GRC Cycle to date($) (G1+G2+G3)	I1 Actual Annual Costs 2023 Actual Costs	I2 2024 Actual Costs	I3 2025 Actual Costs	J Actual Costs for 2023 GRC Cycle to date($) (I1+I2+I3)	K1 Difference for 2025 ($) (I3-G3)	K2 Difference for 2023 GRC Cycle to Date ($) (J-H)	L1 Spending Percent Variance for 2025 (%) ((I3-G3)/G3*100)	L2 Spending Percent Variance for 2023 GRC Cycle (%) ((J-H)/H*100)	L3 Spending Variance Explanation Required (Y/N)	L4 Percentage Variance Explanation Required (Y/N)
85	25,659.9	25,859.8	26,302.2	77,822.0	19,207.7	4,777.1	3,365.7	27,350.5	(22,936.6)	(50,471.5)	-87.2%	-64.9%	N/A	N/A
86	349.0	356.5	365.8	1,071.3	355.1	376.9	465.3	1,197.3	99.5	126.0	27.2%	11.8%	NO	NO
87	349.0	356.5	365.8	1,071.3	355.1	376.9	465.3	1,197.3	99.5	126.0	27.2%	11.8%	N/A	N/A
88	349.0	356.5	365.8	1,071.3	355.1	376.9	465.3	1,197.3	99.5	126.0	27.2%	11.8%	N/A	N/A
89	349.0	356.5	365.8	1,071.3	355.1	376.9	465.3	1,197.3	99.5	126.0	27.2%	11.8%	N/A	N/A
90	251.4	256.8	263.5	771.7	186.3	185.7	175.3	547.3	(88.2)	(224.4)	-33.5%	-29.1%	NO	NO
91	251.4	256.8	263.5	771.7	186.3	185.7	175.3	547.3	(88.2)	(224.4)	-33.5%	-29.1%	N/A	N/A
92	251.4	256.8	263.5	771.7	186.3	185.7	175.3	547.3	(88.2)	(224.4)	-33.5%	-29.1%	N/A	N/A
93	251.4	256.8	263.5	771.7	0.0	185.7	175.3	361.0	(88.2)	(410.7)	-33.5%	-53.2%	N/A	N/A
94	118.3	120.8	124.0	363.1	326.6	212.9	267.3	806.9	143.4	443.8	115.6%	122.2%	NO	NO
95	118.3	120.8	124.0	363.1	326.6	212.9	267.3	806.9	143.4	443.8	115.6%	122.2%	N/A	N/A
96	1,289.6	1,317.2	1,351.7	3,958.4	1,882.4	1,862.6	2,013.4	5,758.4	661.7	1,800.0	49.0%	45.5%	NO	NO
97	1,289.6	1,317.2	1,351.7	3,958.4	1,882.4	1,862.6	2,013.4	5,758.4	661.7	1,800.0	49.0%	45.5%	N/A	N/A
98	1,289.6	1,317.2	1,351.7	3,958.4	1,882.4	1,862.6	2,013.4	5,758.4	661.7	1,800.0	49.0%	45.5%	N/A	N/A
99	1,289.6	1,317.2	1,351.7	3,958.4	1,882.4	1,862.6	2,013.4	5,758.4	661.7	1,800.0	49.0%	45.5%	N/A	N/A
100	812.5	829.9	851.7	2,494.1	1,299.7	1,520.4	1,401.4	4,221.5	549.7	1,727.4	64.5%	69.3%	NO	NO
101	812.5	829.9	851.7	2,494.1	1,299.7	1,520.4	1,401.4	4,221.5	549.7	1,727.4	64.5%	69.3%	N/A	N/A
102	989.5	1,010.7	1,037.2	3,037.3	637.2	558.3	439.5	1,635.1	(597.6)	(1,402.2)	-57.6%	-46.2%	NO	NO
103	989.5	1,010.7	1,037.2	3,037.3	637.2	558.3	439.5	1,635.1	(597.6)	(1,402.2)	-57.6%	-46.2%	N/A	N/A
104	1,036.7	1,058.8	1,086.6	3,182.1	842.6	543.4	405.0	1,791.0	(681.6)	(1,391.1)	-62.7%	-43.7%	NO	NO
105	1,036.7	1,058.8	1,086.6	3,182.1	842.6	543.4	405.0	1,791.0	(681.6)	(1,391.1)	-62.7%	-43.7%	N/A	N/A
106	3,957.0	4,041.5	4,147.4	12,145.9	3,671.1	4,147.9	4,560.0	12,379.0	412.7	233.1	10.0%	1.9%	NO	NO
107	3,957.0	4,041.5	4,147.4	12,145.9	3,671.1	4,147.9	4,560.0	12,379.0	412.7	233.1	10.0%	1.9%	N/A	N/A
108	3,957.0	4,041.5	4,147.4	12,145.9	3,671.1	4,147.9	4,560.0	12,379.0	412.7	233.1	10.0%	1.9%	N/A	N/A
109	1,495.4	1,527.4	1,567.4	4,590.2	1,448.5	1,412.7	1,424.5	4,285.7	(142.9)	(304.5)	-9.1%	-6.6%	NO	NO
110	1,495.4	1,527.4	1,567.4	4,590.2	1,448.5	1,412.7	1,424.5	4,285.7	(142.9)	(304.5)	-9.1%	-6.6%	N/A	N/A
111	39.6	40.4	41.5	121.5	43.2	59.6	50.4	153.1	8.9	31.6	21.5%	26.0%	NO	NO
112	39.6	40.4	41.5	121.5	43.2	59.6	50.4	153.1	8.9	31.6	21.5%	26.0%	N/A	N/A
113	126.6	129.3	132.7	388.5	96.6	77.5	75.6	249.7	(57.1)	(138.8)	-43.0%	-35.7%	NO	NO
114	126.6	129.3	132.7	388.5	96.6	77.5	75.6	249.7	(57.1)	(138.8)	-43.0%	-35.7%	N/A	N/A
115	730.9	746.5	766.1	2,243.5	440.0	355.5	363.0	1,158.5	(403.1)	(1,085.0)	-52.6%	-48.4%	NO	NO
116	730.9	746.5	766.1	2,243.5	440.0	355.5	363.0	1,158.5	(403.1)	(1,085.0)	-52.6%	-48.4%	N/A	N/A
117	730.9	746.5	766.1	2,243.5	440.0	355.5	363.0	1,158.5	(403.1)	(1,085.0)	-52.6%	-48.4%	N/A	N/A
118	461.3	471.2	483.5	1,416.0	627.9	861.1	795.6	2,284.6	312.1	868.6	64.6%	61.3%	NO	NO
119	461.3	471.2	483.5	1,416.0	627.9	861.1	795.6	2,284.6	312.1	868.6	64.6%	61.3%	N/A	N/A
120	461.3	471.2	483.5	1,416.0	627.9	861.1	795.6	2,284.6	312.1	868.6	64.6%	61.3%	N/A	N/A
121	1,117.1	1,141.0	1,170.9	3,429.0	1,276.3	688.0	886.7	2,851.1	(284.2)	(577.9)	-24.3%	-16.9%	NO	NO
122	1,117.1	1,141.0	1,170.9	3,429.0	1,276.3	688.0	886.7	2,851.1	(284.2)	(577.9)	-24.3%	-16.9%	N/A	N/A
123	1,117.1	1,141.0	1,170.9	3,429.0	1,276.3	688.0	886.7	2,851.1	(284.2)	(577.9)	-24.3%	-16.9%	N/A	N/A
124	950.0	970.3	995.7	2,916.0	724.2	783.6	465.3	1,973.1	(530.5)	(942.9)	-53.3%	-32.3%	NO	NO
125	950.0	970.3	995.7	2,916.0	724.2	783.6	465.3	1,973.1	(530.5)	(942.9)	-53.3%	-32.3%	N/A	N/A
126	222.3	227.0	232.9	682.2	603.8	297.4	146.3	1,047.4	(86.7)	365.2	-37.2%	53.5%	NO	NO
127	222.3	227.0	232.9	682.2	603.8	297.4	146.3	1,047.4	(86.7)	365.2	-37.2%	53.5%	N/A	N/A
128	11,169.5	11,408.4	11,707.3	34,285.2	1,556.1	932.3	788.0	3,276.4	(10,919.3)	(31,008.8)	-93.3%	-90.4%	YES	YES
129	11,169.5	11,408.4	11,707.3	34,285.2	1,556.1	932.3	788.0	3,276.4	(10,919.3)	(31,008.8)	-93.3%	-90.4%	N/A	N/A
130	358.0	365.6	375.2	1,098.8	353.7	408.7	532.5	1,294.9	157.3	196.2	41.9%	17.9%	NO	NO

Line No	M Unit Type	N1 Imputed Annual Units 2023 Imputed Adopted Units	N2 2024 Imputed Adopted Units	N3 2025 Imputed Adopted Units	O Imputed Units for 2023 GRC Cycle to Date (N1+N2+N3)	P1 Actual Annual Units 2023 Actual Units	P2 2024 Actual Units	P3 2025 Actual Units	Q Actual Units for 2023 GRC Cycle to Date (P1+P2+P3)	R1 Difference for 2025 (# of Units) (P3-N3)	R2 Difference for 2023 GRC Cycle to Date (# of Units) (Q-O)	S1 Unit Percent Variance for 2025 (%) ((P3-N3)/N3*100)	S2 Unit Percent Variance for 2023 GRC Cycle to Date (%) ((Q-O)/O*100)	S3 Unit Variance Explanation Required (Y/N)
85	# of Direct Examination Projects	24	24	24	72	17	9	8	34	(16)	(38)	-66.7%	-52.8%	N/A
86	Non-Unitized: This MAT has no measurable units because majority of the orders under these MATs exist as Asset Maintenance Backbone and Station (AMBBS) orders. AMBBS records "operations" which are not necessarily equivalent to a unit.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
87	Non-Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
88	Non-Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
89	Non-Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
90	Non-Unitized: This MAT has no measurable units because majority of the orders under these MATs exist as Asset Maintenance Backbone and Station (AMBBS) orders. AMBBS records "operations" which are not necessarily equivalent to a unit.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
91	Non-Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
92	Non-Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
93	Non-Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
94	# of Rectifiers Maintained	919	919	919	2,757	944	886	1,036	2,866	117	109	12.7%	4.0%	NO
95	# of Rectifiers Maintained	919	919	919	2,757	944	886	1,036	2,866	117	109	12.7%	4.0%	N/A
96	# of CP monitoring point reads (P/S reads)	13,674	13,674	13,674	41,022	18,750	18,640	20,656	58,046	6,982	17,024	51.1%	41.5%	YES
97	# of CP monitoring point reads (P/S reads)	13,674	13,674	13,674	41,022	18,750	18,640	20,656	58,046	6,982	17,024	51.1%	41.5%	N/A
98	# of CP monitoring point reads (P/S reads)	13,674	13,674	13,674	41,022	18,750	18,640	20,656	58,046	6,982	17,024	51.1%	41.5%	N/A
99	# of CP monitoring point reads (P/S reads)	13,674	13,674	13,674	41,022	18,750	18,640	20,656	58,046	6,982	17,024	51.1%	41.5%	N/A
100	# of troubleshoots	1,787	1,787	1,787	5,361	3,032	3,930	2,843	9,805	1,056	4,444	59.1%	82.9%	YES
101	# of troubleshoots	1,787	1,787	1,787	5,361	3,032	3,930	2,843	9,805	1,056	4,444	59.1%	82.9%	N/A
102	Miles Ground Leak Surveyed	440	440	440	1,320	477	440	6	923	(434)	(397)	-98.6%	-30.1%	YES
103	Miles Ground Leak Surveyed	440	440	440	1,320	477	440	6	923	(434)	(397)	-98.6%	-30.1%	N/A
104	Hours	10,461	10,461	10,461	31,383	5,880	3,457	2,846	12,183	(7,615)	(19,200)	-72.8%	-61.2%	YES
105	Hours	10,461	10,461	10,461	31,383	5,880	3,457	2,846	12,183	(7,615)	(19,200)	-72.8%	-61.2%	N/A
106	Non-Unitized: This MAT has no measurable units because majority of the orders under these MATs exist as Asset Maintenance Backbone and Station (AMBBS) orders. AMBBS records "operations" which are not necessarily equivalent to a unit.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
107	Non-Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
108	Non-Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
109	Non-Unitized: This MAT has no measurable units because majority of the orders under these MATs exist as Asset Maintenance Backbone and Station (AMBBS) orders. AMBBS records "operations" which are not necessarily equivalent to a unit.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
110	Non-Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
111	Non-Unitized: This MAT has no measurable units because majority of the orders under these MATs exist as Asset Maintenance Backbone and Station (AMBBS) orders. AMBBS records "operations" which are not necessarily equivalent to a unit.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
112	Non-Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
113	Non-Unitized: This MAT has no measurable units because majority of the orders under these MATs exist as Asset Maintenance Backbone and Station (AMBBS) orders. AMBBS records "operations" which are not necessarily equivalent to a unit.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
114	Non-Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
115	Non-Unitized: This MAT has no measurable units because majority of the orders under these MATs exist as Asset Maintenance Backbone and Station (AMBBS) orders. AMBBS records "operations" which are not necessarily equivalent to a unit.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
116	Non-Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
117	Non-Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
118	Non-Unitized: This MAT has no measurable units because majority of the orders under these MATs exist as Asset Maintenance Backbone and Station (AMBBS) orders. AMBBS records "operations" which are not necessarily equivalent to a unit.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
119	Non-Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
120	Non-Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
121	Non-Unitized: This MAT has no measurable units because majority of the orders under these MATs exist as Asset Maintenance Backbone and Station (AMBBS) orders. AMBBS records "operations" which are not necessarily equivalent to a unit.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
122	Non-Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
123	Non-Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
124	Non-Unitized: This MAT has no measurable units because majority of the orders under these MATs exist as Asset Maintenance Backbone and Station (AMBBS) orders. AMBBS records "operations" which are not necessarily equivalent to a unit.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
125	Non-Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
126	Non-Unitized: This MAT has no measurable units because majority of the orders under these MATs exist as Asset Maintenance Backbone and Station (AMBBS) orders. AMBBS records "operations" which are not necessarily equivalent to a unit.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
127	Non-Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
128	# Leaks Repaired	3,281	3,281	3,281	9,843	1,041	585	468	2,094	(2,813)	(7,749)	-85.7%	-78.7%	YES
129	# Leaks Repaired	3,281	3,281	3,281	9,843	1,041	585	468	2,094	(2,813)	(7,749)	-85.7%	-78.7%	N/A
130	# of corrective work orders completed	324	324	324	972	237	302	342	881	18	(91)	5.6%	-9.4%	NO

Line No	T 2025 Cost Variance Explanation	U 2025 Unit Variance Explanation	V Forecast Scope (U, O, or T)	W Schedule (U, O, or T)	X Budget (U, O, or T)	Y Status	Z Completion Status Statement
85	N/A	N/A	N/A	N/A	N/A	N/A	N/A
86	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to perform maintenance work related to compliance, safety and reliability.
87	N/A	N/A	N/A	N/A	N/A	N/A	N/A
88	N/A	N/A	N/A	N/A	N/A	N/A	N/A
89	N/A	N/A	N/A	N/A	N/A	N/A	N/A
90	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to perform maintenance work related to compliance, safety and reliability.
91	N/A	N/A	N/A	N/A	N/A	N/A	N/A
92	N/A	N/A	N/A	N/A	N/A	N/A	N/A
93	N/A	N/A	N/A	N/A	N/A	N/A	N/A
94	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. This program involves work related to annual maintenance on rectifiers.
95	N/A	N/A	N/A	N/A	N/A	N/A	N/A
96	Below variance threshold.	Actual units were higher than imputed units due to factoring in bi-monthly rectifier reads and bi-monthly bond monitoring for backbone and GT.	Over	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. This program involves monitoring and testing pipeline under cathodic protection.
97	N/A	N/A	N/A	N/A	N/A	N/A	N/A
98	N/A	N/A	N/A	N/A	N/A	N/A	N/A
99	N/A	N/A	N/A	N/A	N/A	N/A	N/A
100	Below variance threshold.	Actual units were higher than imputed units due to higher than expected troubleshooting atmospheric corrosion (AC) mitigation, bonds, and ETS reads.	Over	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. This program involves low read investigation and troubleshooting.
101	N/A	N/A	On-Target	N/A	N/A	N/A	N/A
102	Below variance threshold.	Actual units were lower than imputed due to an updated procedure that allowed work to be shifted from ground miles surveyed (MAT JOE) to aerial miles surveyed (MAT JOW) which is more cost effective.	Under	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. This program involves performing ground surveys of transmission pipelines.
103	N/A	N/A	N/A	N/A	N/A	N/A	N/A
104	Below variance threshold.	Actual units (hours worked) were lower than imputed units due to ground patrol integration into Locate and Mark which reduced overtime and drive time.	Under	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to perform ground patrols in areas where the pipeline is visually obscured by vegetation from the view of aerial patrols. Additionally, ground patrols are performed to investigate aerial patrol observations that pose an immediate risk.
105	N/A	N/A	N/A	N/A	N/A	N/A	N/A
106	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to perform maintenance work related to compliance, safety and reliability.
107	N/A	N/A	N/A	N/A	N/A	N/A	N/A
108	N/A	N/A	N/A	N/A	N/A	N/A	N/A
109	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to perform maintenance work related to compliance, safety and reliability.
110	N/A	N/A	N/A	N/A	N/A	N/A	N/A
111	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to perform maintenance work related to compliance, safety and reliability.
112	N/A	N/A	N/A	N/A	N/A	N/A	N/A
113	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to perform maintenance work related to compliance, safety and reliability.
114	N/A	N/A	N/A	N/A	N/A	N/A	N/A
115	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to perform maintenance work related to compliance, safety and reliability.
116	N/A	N/A	N/A	N/A	N/A	N/A	N/A
117	N/A	N/A	N/A	N/A	N/A	N/A	N/A
118	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to perform operations and maintenance work related to compliance, safety and reliability.
119	N/A	N/A	N/A	N/A	N/A	N/A	N/A
120	N/A	N/A	N/A	N/A	N/A	N/A	N/A
121	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to perform maintenance work related to compliance, safety and reliability.
122	N/A	N/A	N/A	N/A	N/A	N/A	N/A
123	N/A	N/A	N/A	N/A	N/A	N/A	N/A
124	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to perform maintenance work related to compliance, safety and reliability.
125	N/A	N/A	N/A	N/A	N/A	N/A	N/A
126	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to perform maintenance work related to compliance, safety and reliability.
127	N/A	N/A	N/A	N/A	N/A	N/A	N/A
128	Program expenses were below imputed regulatory values due to a continued trend of lower-than-planned leak find rates, resulting in fewer leak finds and repairs. An additional factor contributing to reduced costs is the implementation of process improvement initiatives, such as value stream mapping resulting in unit cost improvements.	Actual units are lower than imputed primarily due to a continued trend of lower-than-planned leak find rates, resulting in fewer leak finds and repairs compared to plan.	Under	On-Target	Under	Proceeding as Planned	This demand driven program's work is ongoing and will continue in PG&E's 2023 GRC period. This program is for the repairs of transmission leaks according to regulatory requirements.
129	N/A	N/A	N/A	N/A	N/A	N/A	N/A
130	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period.

TABLE 2-9
2025 RSAR
2023 GRC CYCLE GT&S EXPENSE COMPARISON BY MAT FOR SAFETY, RELIABILITY, AND MAINTENANCE WORK
(THOUSANDS OF DOLLARS)
(CONTINUED)

	A	B	C1	C2	C3	C4	C5	C6	C7	D	E	F	G1	G2	G3
													Imputed Adopted Annual Costs		
Line No	Type (O&M Expense or Capital)	Functional Area	MWC	MWC Name	MAT	MAT Name	RAMP Risk Name	RAMP Mitigation and/or Control Name	2023 GRC Testimony Reference	RAMP Roll-up (Yes/No)	Program/ Project Life (years)	Program/ Project Year	2023 Imputed Adopted Costs	2024 Imputed Adopted Costs	2025 Imputed Adopted Costs
131	Expense	GT&S	JO	GT Pipeline Maintenance	JOQ	Cath Protection Corr Maintnc	Loss of Containment on Gas Transmission Pipeline	LOCTM-C019 Cathodic Protection	Ex 3, Ch 9	No	On-Going	Annual	358.0	365.6	375.2
132	Expense	GT&S	JO	GT Pipeline Maintenance	JOR	Leak Rechecks	SRM Total	SRM Total	Ex 3, Ch 10	No	On-Going	Annual	264.5	270.2	277.2
133	Expense	GT&S	JO	GT Pipeline Maintenance	JOR	Leak Rechecks	Loss of Containment on Gas Transmission Pipeline	LOCTM-C020 Transmission Leak Management	Ex 3, Ch 10	No	On-Going	Annual	264.5	270.2	277.2
134	Expense	GT&S	JO	GT Pipeline Maintenance	JOS	Pipeline Marker Maintenance	SRM Total	SRM Total	Ex 3, Ch 8	No	On-Going	Annual	1,762.0	1,799.6	1,846.7
135	Expense	GT&S	JO	GT Pipeline Maintenance	JOS	Pipeline Marker Maintenance	Loss of Containment on Gas Transmission Pipeline	LOCTM-C015 Pipeline Marker Maintenance	Ex 3, Ch 8	No	On-Going	Annual	1,762.0	1,799.6	1,846.7
136	Expense	GT&S	JO	GT Pipeline Maintenance	JOT	Vegetation Management	SRM Total	SRM Total	Ex 3, Ch 8	No	On-Going	Annual	1,521.5	1,554.1	1,594.7
137	Expense	GT&S	JO	GT Pipeline Maintenance	JOT	Vegetation Management	Loss of Containment on Gas Transmission Pipeline	LOCTM-C016 Vegetation Management	Ex 3, Ch 8	No	On-Going	Annual	1,521.5	1,554.1	1,594.7
138	Expense	GT&S	JO	GT Pipeline Maintenance	JOT	Vegetation Management	Large Overpressure Event Downstream of Gas M&C Facility	LRGOP-C011 Vegetation Management	Ex 3, Ch 8	No	On-Going	Annual	1,521.5	1,554.1	1,594.7
139	Expense	GT&S	JO	GT Pipeline Maintenance	JOT	Vegetation Management	Loss of Contnm at Gas Measrm & Cntrl / Cmprsn & Prcssn Facil	MCCPF-C008 Vegetation Management	Ex 3, Ch 8	No	On-Going	Annual	1,521.5	1,554.1	1,594.7
140	Expense	GT&S	JO	GT Pipeline Maintenance	JOV	Requird Aerial Pipeline Patrol	SRM Total	SRM Total	Ex 3, Ch 8	No	On-Going	Annual	4,822.8	4,925.8	5,054.8
141	Expense	GT&S	JO	GT Pipeline Maintenance	JOV	Requird Aerial Pipeline Patrol	Loss of Containment on Gas Transmission Pipeline	LOCTM-C012 Required Pipeline Patrol Program	Ex 3, Ch 8	No	On-Going	Annual	4,822.8	4,925.8	5,054.8
142	Expense	GT&S	JO	GT Pipeline Maintenance	JOW	Aerial Leak Survey	SRM Total	SRM Total	Ex 3, Ch 10	No	On-Going	Annual	2,493.7	2,547.0	2,613.8
143	Expense	GT&S	JO	GT Pipeline Maintenance	JOW	Aerial Leak Survey	Loss of Containment on Gas Transmission Pipeline	LOCTM-C020 Transmission Leak Management	Ex 3, Ch 10	No	On-Going	Annual	2,493.7	2,547.0	2,613.8
144	Expense	GT&S	JO	GT Pipeline Maintenance	JOX	PM Meter Maintenance	SRM Total	SRM Total	Ex 3, Ch 8	No	On-Going	Annual	1,948.5	1,990.2	2,042.3
145	Expense	GT&S	JO	GT Pipeline Maintenance	JOX	PM Meter Maintenance	Large Overpressure Event Downstream of Gas M&C Facility	LRGOP-C012 Meter Maintenance	Ex 3, Ch 8	No	On-Going	Annual	1,948.5	1,990.2	2,042.3
146	Expense	GT&S	JO	GT Pipeline Maintenance	JOY	CM Meter Maintenance	SRM Total	SRM Total	Ex 3, Ch 8	No	On-Going	Annual	288.8	295.0	302.7
147	Expense	GT&S	JO	GT Pipeline Maintenance	JOY	CM Meter Maintenance	Large Overpressure Event Downstream of Gas M&C Facility	LRGOP-C012 Meter Maintenance	Ex 3, Ch 8	No	On-Going	Annual	288.8	295.0	302.7
148	Expense	GT&S	JO	GT Pipeline Maintenance	JOZ	Atmospheric Corrosion Inspect	SRM Total	SRM Total	Ex 3, Ch 9	No	On-Going	Annual	500.2	510.9	524.3
149	Expense	GT&S	JO	GT Pipeline Maintenance	JOZ	Atmospheric Corrosion Inspect	Loss of Containment on Gas Transmission Pipeline	LOCTM-C034 Atmospheric Corrosion Program	Ex 3, Ch 9	No	On-Going	Annual	500.2	510.9	524.3
150	Expense	GT&S	JP	GT Station Maintenance	JPA	PM StorCompStat Piping Assets	SRM Total	SRM Total	Ex 3, Ch 8	No	On-Going	Annual	980.5	1,000.7	1,026.4
151	Expense	GT&S	JP	GT Station Maintenance	JPA	PM StorCompStat Piping Assets	Loss of Contnm at Gas Measrm & Cntrl / Cmprsn & Prcssn Facil	MCCPF-C001 Transm Comprsr Station Corrective & Prevnt Maintn	Ex 3, Ch 8	No	On-Going	Annual	980.5	1,000.7	1,026.4
152	Expense	GT&S	JP	GT Station Maintenance	JPB	CM StorCompStat Piping Assets	SRM Total	SRM Total	Ex 3, Ch 8	No	On-Going	Annual	473.1	482.9	495.2
153	Expense	GT&S	JP	GT Station Maintenance	JPB	CM StorCompStat Piping Assets	Loss of Contnm at Gas Measrm & Cntrl / Cmprsn & Prcssn Facil	MCCPF-C001 Transm Comprsr Station Corrective & Prevnt Maintn	Ex 3, Ch 8	No	On-Going	Annual	473.1	482.9	495.2
154	Expense	GT&S	JP	GT Station Maintenance	JPC	PM StorCompStat GasProcess	SRM Total	SRM Total	Ex 3, Ch 8	No	On-Going	Annual	1,919.6	1,959.1	2,009.4
155	Expense	GT&S	JP	GT Station Maintenance	JPC	PM StorCompStat GasProcess	Loss of Contnm at Gas Measrm & Cntrl / Cmprsn & Prcssn Facil	MCCPF-C001 Transm Comprsr Station Corrective & Prevnt Maintn	Ex 3, Ch 8	No	On-Going	Annual	1,919.6	1,959.1	2,009.4
156	Expense	GT&S	JP	GT Station Maintenance	JPD	PM StorCompStat GasCompressor	SRM Total	SRM Total	Ex 3, Ch 8	No	On-Going	Annual	1,810.3	1,847.5	1,894.9
157	Expense	GT&S	JP	GT Station Maintenance	JPD	PM StorCompStat GasCompressor	Loss of Contnm at Gas Measrm & Cntrl / Cmprsn & Prcssn Facil	MCCPF-C001 Transm Comprsr Station Corrective & Prevnt Maintn	Ex 3, Ch 8	No	On-Going	Annual	1,810.3	1,847.5	1,894.9
158	Expense	GT&S	JP	GT Station Maintenance	JPE	PM StorCompStat Support	SRM Total	SRM Total	Ex 3, Ch 8	No	On-Going	Annual	2,279.9	2,326.9	2,386.5
159	Expense	GT&S	JP	GT Station Maintenance	JPE	PM StorCompStat Support	Loss of Contnm at Gas Measrm & Cntrl / Cmprsn & Prcssn Facil	MCCPF-C001 Transm Comprsr Station Corrective & Prevnt Maintn	Ex 3, Ch 8	No	On-Going	Annual	2,279.9	2,326.9	2,386.5
160	Expense	GT&S	JP	GT Station Maintenance	JPG	CM StorCompStat GasProcess	SRM Total	SRM Total	Ex 3, Ch 8	No	On-Going	Annual	983.5	1,003.8	1,029.5
161	Expense	GT&S	JP	GT Station Maintenance	JPG	CM StorCompStat GasProcess	Loss of Contnm at Gas Measrm & Cntrl / Cmprsn & Prcssn Facil	MCCPF-C001 Transm Comprsr Station Corrective & Prevnt Maintn	Ex 3, Ch 8	No	On-Going	Annual	983.5	1,003.8	1,029.5
162	Expense	GT&S	JP	GT Station Maintenance	JPH	CM StorCompStat GasCompress	SRM Total	SRM Total	Ex 3, Ch 8	No	On-Going	Annual	2,071.3	2,113.9	2,168.2
163	Expense	GT&S	JP	GT Station Maintenance	JPH	CM StorCompStat GasCompress	Loss of Contnm at Gas Measrm & Cntrl / Cmprsn & Prcssn Facil	MCCPF-C001 Transm Comprsr Station Corrective & Prevnt Maintn	Ex 3, Ch 8	No	On-Going	Annual	2,071.3	2,113.9	2,168.2
164	Expense	GT&S	JP	GT Station Maintenance	JPI	CM StorCompStat Support	SRM Total	SRM Total	Ex 3, Ch 8	No	On-Going	Annual	1,525.4	1,556.8	1,596.8
165	Expense	GT&S	JP	GT Station Maintenance	JPI	CM StorCompStat Support	Loss of Contnm at Gas Measrm & Cntrl / Cmprsn & Prcssn Facil	MCCPF-C001 Transm Comprsr Station Corrective & Prevnt Maintn	Ex 3, Ch 8	No	On-Going	Annual	1,525.4	1,556.8	1,596.8
166	Expense	GT&S	JP	GT Station Maintenance	JPK	PM Power Units	SRM Total	SRM Total	Ex 3, Ch 8	No	On-Going	Annual	139.2	142.1	145.7
167	Expense	GT&S	JP	GT Station Maintenance	JPK	PM Power Units	Loss of Contnm at Gas Measrm & Cntrl / Cmprsn & Prcssn Facil	MCCPF-C015 Power Units Maintenance	Ex 3, Ch 8	No	On-Going	Annual	139.2	142.1	145.7
168	Expense	GT&S	JP	GT Station Maintenance	JPL	CM Power Units	SRM Total	SRM Total	Ex 3, Ch 8	No	On-Going	Annual	276.9	282.6	289.8
169	Expense	GT&S	JP	GT Station Maintenance	JPL	CM Power Units	Loss of Contnm at Gas Measrm & Cntrl / Cmprsn & Prcssn Facil	MCCPF-C015 Power Units Maintenance	Ex 3, Ch 8	No	On-Going	Annual	276.9	282.6	289.8
170	Expense	GT&S	JP	GT Station Maintenance	JPN	Station Operations	SRM Total	SRM Total	Ex 3, Ch 8	No	On-Going	Annual	6,026.6	6,150.6	6,308.4
171	Expense	GT&S	JP	GT Station Maintenance	JPN	Station Operations	Large Overpressure Event Downstream of Gas M&C Facility	LRGOP-C007 Station Operations	Ex 3, Ch 8	No	On-Going	Annual	6,026.6	6,150.6	6,308.4
172	Expense	GT&S	JP	GT Station Maintenance	JPN	Station Operations	Loss of Contnm at Gas Measrm & Cntrl / Cmprsn & Prcssn Facil	MCCPF-C016 Station Operations	Ex 3, Ch 8	No	On-Going	Annual	6,026.6	6,150.6	6,308.4
173	Expense	GT&S	JP	GT Station Maintenance	JPO	PM Storage Wells	SRM Total	SRM Total	Ex 3, Ch 8	No	On-Going	Annual	570.3	582.0	596.9
174	Expense	GT&S	JP	GT Station Maintenance	JPO	PM Storage Wells	Loss of Containment at Natural Gas Storage Well or Reservoir	NGSWR-C005 Preventive and Corrective Maintenance	Ex 3, Ch 8	No	On-Going	Annual	570.3	582.0	596.9
175	Expense	GT&S	JP	GT Station Maintenance	JPP	CM Storage Wells	SRM Total	SRM Total	Ex 3, Ch 8	No	On-Going	Annual	81.3	83.0	85.1
176	Expense	GT&S	JP	GT Station Maintenance	JPP	CM Storage Wells	Loss of Containment at Natural Gas Storage Well or Reservoir	NGSWR-C005 Preventive and Corrective Maintenance	Ex 3, Ch 8	No	On-Going	Annual	81.3	83.0	85.1
177	Expense	GT&S	JP	GT Station Maintenance	JPQ	CARB Leak Survey	SRM Total	SRM Total	Ex 3, Ch 10	No	On-Going	Annual	3,270.3	3,337.6	3,423.2

	H	I1	I2	I3	J	K1	K2	L1	L2	L3	L4	M
		Actual Annual Costs										
Line No	Imputed Costs for 2023 GRC Cycle to date($) (G1+G2+G3)	2023 Actual Costs	2024 Actual Costs	2025 Actual Costs	Actual Costs for 2023 GRC Cycle to date($) (I1+I2+I3)	Difference for 2025 ($) (I3-G3)	Difference for 2023 GRC Cycle to Date ($) (J-H)	Spending Percent Variance for 2025 (%) ((I3-G3)/G3*100)	Spending Percent Variance for 2023 GRC Cycle (%) ((J-H)/H*100)	Spending Variance Explanation Required (Y/N)	Percentage Variance Explanation Required (Y/N)	Unit Type
131	1,098.8	353.7	408.7	532.5	1,294.9	157.3	196.2	41.9%	17.9%	N/A	N/A	# of corrective work orders completed
132	811.9	75.6	24.1	33.2	133.0	(244.0)	(678.9)	-88.0%	-83.6%	NO	NO	# of Rechecks Performed
133	811.9	75.6	24.1	33.2	133.0	(244.0)	(678.9)	-88.0%	-83.6%	N/A	N/A	# of Rechecks Performed
134	5,408.3	912.1	899.6	859.1	2,670.7	(987.7)	(2,737.6)	-53.5%	-50.6%	NO	NO	Non-Unitized: This MAT has no measurable units because majority of the orders under these MATs exist as Asset Maintenance Backbone and Station (AMBBS) orders. AMBBS records "operations" which are not necessarily equivalent to a unit.
135	5,408.3	912.1	899.6	859.1	2,670.7	(987.7)	(2,737.6)	-53.5%	-50.6%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
136	4,670.3	1,446.9	1,569.3	1,952.9	4,969.2	358.2	298.8	22.5%	6.4%	NO	NO	Non-Unitized: This MAT has no measurable units because majority of the orders under these MATs exist as Asset Maintenance Backbone and Station (AMBBS) orders. AMBBS records "operations" which are not necessarily equivalent to a unit.
137	4,670.3	1,446.9	1,569.3	1,952.9	4,969.2	358.2	298.8	22.5%	6.4%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
138	4,670.3	1,446.9	1,569.3	1,952.9	4,969.2	358.2	298.8	22.5%	6.4%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
139	4,670.3	1,446.9	1,569.3	1,952.9	4,969.2	358.2	298.8	22.5%	6.4%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
140	14,803.4	2,450.6	2,278.6	2,171.2	6,900.4	(2,883.6)	(7,903.0)	-57.0%	-53.4%	NO	NO	Miles Aerial Patrolled
141	14,803.4	2,450.6	2,278.6	2,171.2	6,900.4	(2,883.6)	(7,903.0)	-57.0%	-53.4%	N/A	N/A	Miles Aerial Patrolled
142	7,654.5	1,653.9	1,710.4	1,795.7	5,160.0	(818.1)	(2,494.5)	-31.3%	-32.6%	NO	NO	Miles Aerial Leak Surveyed
143	7,654.5	1,653.9	1,710.4	1,795.7	5,160.0	(818.1)	(2,494.5)	-31.3%	-32.6%	N/A	N/A	Miles Aerial Leak Surveyed
144	5,981.0	2,247.7	2,202.0	2,273.2	6,722.9	230.9	741.9	11.3%	12.4%	NO	NO	Non-Unitized: This MAT has no measurable units because majority of the orders under these MATs exist as Asset Maintenance Backbone and Station (AMBBS) orders. AMBBS records "operations" which are not necessarily equivalent to a unit.
145	5,981.0	2,247.7	2,202.0	2,273.2	6,722.9	230.9	741.9	11.3%	12.4%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
146	886.6	301.8	357.2	368.8	1,027.7	66.0	141.1	21.8%	15.9%	NO	NO	Non-Unitized: This MAT has no measurable units because majority of the orders under these MATs exist as Asset Maintenance Backbone and Station (AMBBS) orders. AMBBS records "operations" which are not necessarily equivalent to a unit.
147	886.6	301.8	357.2	368.8	1,027.7	66.0	141.1	21.8%	15.9%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
148	1,535.5	87.9	186.8	51.3	326.0	(473.0)	(1,209.5)	-90.2%	-78.8%	NO	NO	# of spans patrolled
149	1,535.5	87.9	186.8	51.3	326.0	(473.0)	(1,209.5)	-90.2%	-78.8%	N/A	N/A	# of spans patrolled
150	3,007.7	1,222.3	1,361.4	1,389.2	3,972.8	362.8	965.2	35.3%	32.1%	NO	NO	Non-Unitized: This MAT has no measurable units because majority of the orders under these MATs exist as Asset Maintenance Backbone and Station (AMBBS) orders. AMBBS records "operations" which are not necessarily equivalent to a unit.
151	3,007.7	1,222.3	1,361.4	1,389.2	3,972.8	362.8	965.2	35.3%	32.1%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
152	1,451.2	188.0	137.7	37.1	362.8	(458.1)	(1,088.4)	-92.5%	-75.0%	NO	NO	Non-Unitized: This MAT has no measurable units because majority of the orders under these MATs exist as Asset Maintenance Backbone and Station (AMBBS) orders. AMBBS records "operations" which are not necessarily equivalent to a unit.
153	1,451.2	188.0	137.7	37.1	362.8	(458.1)	(1,088.4)	-92.5%	-75.0%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
154	5,888.1	2,375.0	1,986.8	2,192.0	6,553.8	182.6	665.7	9.1%	11.3%	NO	NO	Non-Unitized: This MAT has no measurable units because majority of the orders under these MATs exist as Asset Maintenance Backbone and Station (AMBBS) orders. AMBBS records "operations" which are not necessarily equivalent to a unit.
155	5,888.1	2,375.0	1,986.8	2,192.0	6,553.8	182.6	665.7	9.1%	11.3%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
156	5,552.6	3,335.1	3,142.1	2,702.4	9,179.6	807.5	3,626.9	42.6%	65.3%	NO	NO	Non-Unitized: This MAT has no measurable units because majority of the orders under these MATs exist as Asset Maintenance Backbone and Station (AMBBS) orders. AMBBS records "operations" which are not necessarily equivalent to a unit.
157	5,552.6	3,335.1	3,142.1	2,702.4	9,179.6	807.5	3,626.9	42.6%	65.3%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
158	6,993.3	2,467.9	2,163.3	2,175.6	6,806.8	(210.9)	(186.5)	-8.8%	-2.7%	NO	NO	Non-Unitized: This MAT has no measurable units because majority of the orders under these MATs exist as Asset Maintenance Backbone and Station (AMBBS) orders. AMBBS records "operations" which are not necessarily equivalent to a unit.
159	6,993.3	2,467.9	2,163.3	2,175.6	6,806.8	(210.9)	(186.5)	-8.8%	-2.7%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
160	3,016.9	1,628.4	1,158.4	1,287.4	4,074.2	257.9	1,057.3	25.0%	35.0%	NO	NO	Non-Unitized: This MAT has no measurable units because majority of the orders under these MATs exist as Asset Maintenance Backbone and Station (AMBBS) orders. AMBBS records "operations" which are not necessarily equivalent to a unit.
161	3,016.9	1,628.4	1,158.4	1,287.4	4,074.2	257.9	1,057.3	25.0%	35.0%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
162	6,353.4	2,625.3	2,996.5	2,274.2	7,896.0	106.0	1,542.6	4.9%	24.3%	NO	NO	Non-Unitized: This MAT has no measurable units because majority of the orders under these MATs exist as Asset Maintenance Backbone and Station (AMBBS) orders. AMBBS records "operations" which are not necessarily equivalent to a unit.
163	6,353.4	2,625.3	2,996.5	2,274.2	7,896.0	106.0	1,542.6	4.9%	24.3%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
164	4,679.1	687.9	572.3	1,029.6	2,289.8	(567.2)	(2,389.3)	-35.5%	-51.1%	NO	NO	Non-Unitized: This MAT has no measurable units because majority of the orders under these MATs exist as Asset Maintenance Backbone and Station (AMBBS) orders. AMBBS records "operations" which are not necessarily equivalent to a unit.
165	4,679.1	687.9	572.3	1,029.6	2,289.8	(567.2)	(2,389.3)	-35.5%	-51.1%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
166	427.0	330.5	176.3	181.8	688.6	36.1	261.6	24.8%	61.3%	NO	NO	Non-Unitized: This MAT has no measurable units because majority of the orders under these MATs exist as Asset Maintenance Backbone and Station (AMBBS) orders. AMBBS records "operations" which are not necessarily equivalent to a unit.
167	427.0	330.5	176.3	181.8	688.6	36.1	261.6	24.8%	61.3%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
168	849.3	386.6	452.1	323.9	1,162.5	34.0	313.2	11.7%	36.9%	NO	NO	Non-Unitized: This MAT has no measurable units because majority of the orders under these MATs exist as Asset Maintenance Backbone and Station (AMBBS) orders. AMBBS records "operations" which are not necessarily equivalent to a unit.
169	849.3	386.6	452.1	323.9	1,162.5	34.0	313.2	11.7%	36.9%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
170	18,485.7	6,033.3	6,531.0	6,658.5	19,222.8	350.0	737.0	5.5%	4.0%	NO	NO	Non-Unitized: This MAT has no measurable units because majority of the orders under these MATs exist as Asset Maintenance Backbone and Station (AMBBS) orders. AMBBS records "operations" which are not necessarily equivalent to a unit.
171	18,485.7	6,033.3	6,531.0	6,658.5	19,222.8	350.0	737.0	5.5%	4.0%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
172	18,485.7	6,033.3	6,531.0	6,658.5	19,222.8	350.0	737.0	5.5%	4.0%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
173	1,749.2	384.9	330.8	358.9	1,074.5	(238.1)	(674.6)	-39.9%	-38.6%	NO	NO	Non-Unitized: This MAT has no measurable units because majority of the orders under these MATs exist as Asset Maintenance Backbone and Station (AMBBS) orders. AMBBS records "operations" which are not necessarily equivalent to a unit.
174	1,749.2	384.9	330.8	358.9	1,074.5	(238.1)	(674.6)	-39.9%	-38.6%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
175	249.4	9.8	69.4	116.0	195.2	30.9	(54.2)	36.3%	-21.7%	NO	NO	Non-Unitized: This MAT has no measurable units because majority of the orders under these MATs exist as Asset Maintenance Backbone and Station (AMBBS) orders. AMBBS records "operations" which are not necessarily equivalent to a unit.
176	249.4	9.8	69.4	116.0	195.2	30.9	(54.2)	36.3%	-21.7%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
177	10,031.2	3,332.5	3,757.0	4,182.5	11,272.0	759.3	1,240.8	22.2%	12.4%	NO	NO	Non-Unitized: This MAT has no measurable units because majority of the orders under these MATs exist as Asset Maintenance Backbone and Station (AMBBS) orders. AMBBS records "operations" which are not necessarily equivalent to a unit.

	N1	N2	N3	O	P1	P2	P3	Q	R1	R2	S1	S2	S3
	Imputed Annual Units				Actual Annual Units								
Line No	2023 Imputed Adopted Units	2024 Imputed Adopted Units	2025 Imputed Adopted Units	Imputed Units for 2023 GRC Cycle to Date (N1+N2+N3)	2023 Actual Units	2024 Actual Units	2025 Actual Units	Actual Units for 2023 GRC Cycle to Date (P1+P2+P3)	Difference for 2025 (# of Units) (P3-N3)	Difference for 2023 GRC Cycle to Date (# of Units) (Q-O)	Unit Percent Variance for 2025 (%) ((P3-N3)/N3*100)	Unit Percent Variance for 2023 GRC Cycle to Date (%) ((Q-O)/O*100)	Unit Variance Explanation Required (Y/N)
131	324	324	324	972	237	302	342	881	18	(91)	5.6%	-9.4%	N/A
132	2,816	2,816	2,816	8,448	884	574	383	1,841	(2,433)	(6,607)	-86.4%	-78.2%	YES
133	2,816	2,816	2,816	8,448	884	574	383	1,841	(2,433)	(6,607)	-86.4%	-78.2%	N/A
134	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
135	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
136	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
137	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
138	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
139	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
140	125,656	125,656	125,656	376,968	25,769	25,724	25,500	76,993	(100,156)	(299,975)	-79.7%	-79.6%	YES
141	125,656	125,656	125,656	376,968	25,769	25,724	25,500	76,993	(100,156)	(299,975)	-79.7%	-79.6%	N/A
142	12,807	12,807	12,807	38,421	12,487	12,608	12,467	37,562	(340)	(859)	-2.7%	-2.2%	NO
143	12,807	12,807	12,807	38,421	12,487	12,608	12,467	37,562	(340)	(859)	-2.7%	-2.2%	N/A
144	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
145	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
146	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
147	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
148	487	487	487	1,461	226	390	285	901	(202)	(560)	-41.5%	-38.3%	YES
149	487	487	487	1,461	226	390	285	901	(202)	(560)	-41.5%	-38.3%	N/A
150	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
151	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
152	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
153	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
154	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
155	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
156	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
157	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
158	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
159	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
160	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
161	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
162	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
163	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
164	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
165	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
166	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
167	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
168	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
169	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
170	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
171	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
172	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
173	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
174	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
175	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
176	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
177	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO

	T	U	V	W	X	Y	Z
			Forecast				
Line No	2025 Cost Variance Explanation	2025 Unit Variance Explanation	Scope (U, O, or T)	Schedule (U, O, or T)	Budget (U, O, or T)	Status	Completion Status Statement
131	N/A	N/A	N/A	N/A	N/A	N/A	N/A
132	Below variance threshold.	Actual units were lower than imputed due to accelerated repair timeframes driven by the California Air Resource Board (CARB) rules and regulations.	Under	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period.
133	N/A	N/A	N/A	N/A	N/A	N/A	N/A
134	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. This program involves installing, replacing and maintaining transmission pipeline markers.
135	N/A	N/A	N/A	N/A	N/A	N/A	N/A
136	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. This program involves routine vegetation control at PG&E facilities.
137	N/A	N/A	N/A	N/A	N/A	N/A	N/A
138	N/A	N/A	N/A	N/A	N/A	N/A	N/A
139	N/A	N/A	N/A	N/A	N/A	N/A	N/A
140	Below variance threshold.	Actual units were lower than imputed units due to a change in the patrol frequency from monthly to quarterly, in alignment with regulatory requirements.	Under	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to observe surface conditions on and adjacent to the pipeline right-of-way (ROW) for factors affecting safety and operations.
141	N/A	N/A	N/A	N/A	N/A	N/A	N/A
142	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period.
143	N/A	N/A	N/A	N/A	N/A	N/A	N/A
144	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program is proceeding as planned and is for maintenance work related to compliance, safety and reliability. The program is ongoing with no end date.
145	N/A	N/A	N/A	N/A	N/A	N/A	N/A
146	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to perform maintenance work related to compliance, safety and reliability.
147	N/A	N/A	N/A	N/A	N/A	N/A	N/A
148	Below variance threshold.	Actual units were lower than imputed units due to less spans in the field than originally captured in the maintenance plan. Additionally, 91 units were recorded as MAT JOB due to object types reflecting spans and 8 units were recorded as MAT 34A because they were located on Stanpac lines.	Under	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period.
149	N/A	N/A	N/A	N/A	N/A	N/A	N/A
150	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to perform maintenance work related to compliance, safety and reliability.
151	N/A	N/A	N/A	N/A	N/A	N/A	N/A
152	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to perform maintenance work related to compliance, safety and reliability.
153	N/A	N/A	N/A	N/A	N/A	N/A	N/A
154	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to perform maintenance work related to compliance, safety and reliability.
155	N/A	N/A	N/A	N/A	N/A	N/A	N/A
156	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to perform maintenance work related to compliance, safety and reliability.
157	N/A	N/A	N/A	N/A	N/A	N/A	N/A
158	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to perform maintenance work related to compliance, safety and reliability.
159	N/A	N/A	N/A	N/A	N/A	N/A	N/A
160	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to perform maintenance work related to compliance, safety and reliability.
161	N/A	N/A	N/A	N/A	N/A	N/A	N/A
162	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to perform maintenance work related to compliance, safety and reliability.
163	N/A	N/A	N/A	N/A	N/A	N/A	N/A
164	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to perform maintenance work related to compliance, safety and reliability.
165	N/A	N/A	N/A	N/A	N/A	N/A	N/A
166	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to perform maintenance work related to compliance, safety and reliability.
167	N/A	N/A	N/A	N/A	N/A	N/A	N/A
168	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to perform maintenance work related to compliance, safety and reliability.
169	N/A	N/A	N/A	N/A	N/A	N/A	N/A
170	Below variance threshold.	Below variance threshold.	Under	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to perform maintenance work related to compliance, safety and reliability.
171	N/A	N/A	N/A	N/A	N/A	N/A	N/A
172	N/A	N/A	N/A	N/A	N/A	N/A	N/A
173	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period.
174	N/A	N/A	N/A	N/A	N/A	N/A	N/A
175	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period.
176	N/A	N/A	N/A	N/A	N/A	N/A	N/A
177	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period.

TABLE 2-9
2025 RSAR
2023 GRC CYCLE GT&S EXPENSE COMPARISON BY MAT FOR SAFETY, RELIABILITY, AND MAINTENANCE WORK
(THOUSANDS OF DOLLARS)
(CONTINUED)

	A	B	C1	C2	C3	C4	C5	C6	C7	D	E	F	G1	G2	G3	H
													Imputed Adopted Annual Costs			
Line No	Type (O&M Expense or Capital)	Functional Area	MWC	MWC Name	MAT	MAT Name	RAMP Risk Name	RAMP Mitigation and/or Control Name	2023 GRC Testimony Reference	RAMP Roll-up (Yes/No)	Program/ Project Life (years)	Program/ Project Year	2023 Imputed Adopted Costs	2024 Imputed Adopted Costs	2025 Imputed Adopted Costs	Imputed Costs for 2023 GRC Cycle to date($) (G1+G2+G3)
178	Expense	GT&S	JP	GT Station Maintenance	JPQ	CARB Leak Survey	Loss of Containment at Natural Gas Storage Well or Reservoir	NGSWR-C006 CARB Leak Management	Ex 3, Ch 10	No	On-Going	Annual	3,270.3	3,337.6	3,423.2	10,031.2
179	Expense	GT&S	JP	GT Station Maintenance	JPR	CARB Leak Repairs	SRM Total	SRM Total	Ex 3, Ch 10	No	On-Going	Annual	2,544.7	2,597.1	2,663.7	7,805.5
180	Expense	GT&S	JP	GT Station Maintenance	JPR	CARB Leak Repairs	Loss of Contnm at Gas Measrm & Cntrl / Cmprsn & Prcssn Facil	MCCPF-C001 Transm Comprsr Station Corrective & Prevnt Maintn	Ex 3, Ch 10	No	On-Going	Annual	2,544.7	2,597.1	2,663.7	7,805.5
181	Expense	GT&S	JP	GT Station Maintenance	JPR	CARB Leak Repairs	Loss of Containment at Natural Gas Storage Well or Reservoir	NGSWR-C006 CARB Leak Management	Ex 3, Ch 10	No	On-Going	Annual	2,544.7	2,597.1	2,663.7	7,805.5
183	Expense	GT&S	JT	GT Reliability & General Maint	JT0	Public Awareness	SRM Total	SRM Total	Ex 3, Ch 5	No	On-Going	Annual	3,436.6	3,473.7	3,540.2	10,450.5
184	Expense	GT&S	JT	GT Reliability & General Maint	JT0	Public Awareness	Loss of Containment on Gas Transmission Pipeline	LOCTM-C011 Public Awareness	Ex 3, Ch 5	No	On-Going	Annual	3,436.6	3,473.7	3,540.2	10,450.5
185	Expense	GT&S	JT	GT Reliability & General Maint	JT1	Engineering Support	SRM Total	SRM Total	Ex 3, Ch 5	No	On-Going	Annual	2,572.2	2,600.0	2,649.7	7,821.9
186	Expense	GT&S	JT	GT Reliability & General Maint	JT1	Engineering Support	Loss of Containment on Gas Transmission Pipeline	LOCTM-C027 Pipe Investigations and Field Engineering	Ex 3, Ch 5	No	On-Going	Annual	2,572.2	2,600.0	2,649.7	7,821.9
187	Expense	GT&S	JT	GT Reliability & General Maint	JT2	Water and Levee Crossings	SRM Total	SRM Total	Ex 3, Ch 5	No	On-Going	Annual	1,386.5	1,401.5	1,428.3	4,216.4
188	Expense	GT&S	JT	GT Reliability & General Maint	JT2	Water and Levee Crossings	Loss of Containment on Gas Transmission Pipeline	LOCTM-C007 Shallow and Exposed Pipe (Including Water and Levee Crossing	Ex 3, Ch 5	No	On-Going	Annual	1,386.5	1,401.5	1,428.3	4,216.4
189	Expense	GT&S	JT	GT Reliability & General Maint	JT3[i]	Fault Crossings	SRM Total	SRM Total	Ex 3, Ch 5	No	On-Going	Annual	1,076.2	1,087.8	1,108.7	3,272.7
190	Expense	GT&S	JT	GT Reliability & General Maint	JT3[i]	Fault Crossings	Loss of Containment on Gas Transmission Pipeline	LOCTM-C004 Earthquake Fault Crossings	Ex 3, Ch 5	No	On-Going	Annual	1,076.2	1,087.8	1,108.7	3,272.7
191	Expense	GT&S	JT	GT Reliability & General Maint	JT4	Shallow and Exposed Pipe	SRM Total	SRM Total	Ex 3, Ch 5	No	On-Going	Annual	2,751.3	2,781.0	2,834.2	8,366.5
192	Expense	GT&S	JT	GT Reliability & General Maint	JT4	Shallow and Exposed Pipe	Loss of Containment on Gas Transmission Pipeline	LOCTM-C007 Shallow and Exposed Pipe (Including Water and Levee Crossing	Ex 3, Ch 5	No	On-Going	Annual	2,751.3	2,781.0	2,834.2	8,366.5
193	Expense	GT&S	JT	GT Reliability & General Maint	JT6	Pipe Replacements - (<50Ft)	SRM Total	SRM Total	Ex 3, Ch 5	No	On-Going	Annual	11,283.9	11,405.8	11,624.1	34,313.7
194	Expense	GT&S	JT	GT Reliability & General Maint	JT6	Pipe Replacements - (<50Ft)	Loss of Containment on Gas Transmission Pipeline	LOCTM-M003 Non-TIMP Strength Testing	Ex 3, Ch 5	No	On-Going	Annual	11,283.9	11,405.8	11,624.1	34,313.7
195	Expense	GT&S	JT	GT Reliability & General Maint	JT8	Gas Quality Assessment - Exp	SRM Total	SRM Total	Ex 3, Ch 6	No	On-Going	Annual	2,124.3	2,146.5	2,187.0	6,457.8
196	Expense	GT&S	JT	GT Reliability & General Maint	JT8	Gas Quality Assessment - Exp	Large Overpressure Event Downstream of Gas M&C Facility	LRGOP-C005 Gas Quality Assessment - Expense	Ex 3, Ch 6	No	On-Going	Annual	2,124.3	2,146.5	2,187.0	6,457.8
197	Expense	GT&S	JT	GT Reliability & General Maint	JT8	Gas Quality Assessment - Exp	Loss of Contnm at Gas Measrm & Cntrl / Cmprsn & Prcssn Facil	MCCPF-C027 Gas Quality Assessment - Expense	Ex 3, Ch 6	No	On-Going	Annual	2,124.3	2,146.5	2,187.0	6,457.8
198	Expense	GT&S	JT	GT Reliability & General Maint	JT9	Hydrostatic Tstng - Class Lctn	SRM Total	SRM Total	Ex 3, Ch 5	No	On-Going	Annual	899.5	909.2	926.6	2,735.2
199	Expense	GT&S	JT	GT Reliability & General Maint	JT9	Hydrostatic Tstng - Class Lctn	Loss of Containment on Gas Transmission Pipeline	LOCTM-C025 Class Location Change	Ex 3, Ch 5	No	On-Going	Annual	899.5	909.2	926.6	2,735.2
200	Expense	GT&S	JT	GT Reliability & General Maint	JTB	Pipeline Repair	SRM Total	SRM Total	Ex 3, Ch 5	No	On-Going	Annual	6,834.6	6,908.5	7,040.7	20,783.8
201	Expense	GT&S	JT	GT Reliability & General Maint	JTB	Pipeline Repair	Loss of Containment on Gas Transmission Pipeline	LOCTM-C008 Pipeline Safety and Reliability	Ex 3, Ch 5	No	On-Going	Annual	6,834.6	6,908.5	7,040.7	20,783.8
202	Expense	GT&S	JT	GT Reliability & General Maint	JTD	Pipeline Other	SRM Total	SRM Total	Ex 3, Ch 5	No	On-Going	Annual	18,985.0	19,190.1	19,557.4	57,732.4
203	Expense	GT&S	JT	GT Reliability & General Maint	JTD	Pipeline Other	Loss of Containment on Gas Transmission Pipeline	LOCTM-C027 Pipe Investigations and Field Engineering	Ex 3, Ch 5	No	On-Going	Annual	18,985.0	19,190.1	19,557.4	57,732.4
204	Expense	GT&S	JT	GT Reliability & General Maint	JTH	Permits & Fees Projects	SRM Total (Non-RAMP)	SRM Total (Non-RAMP)	Ex 3, Ch 8	No	On-Going	Annual	7,906.4	7,991.8	8,144.8	24,043.0
205	Expense	GT&S	JT	GT Reliability & General Maint	JTK	Vegetation Manage Project	SRM Total	SRM Total	Ex 3, Ch 8	No	On-Going	Annual	16,877.2	17,059.5	17,385.9	51,322.7
206	Expense	GT&S	JT	GT Reliability & General Maint	JTK	Vegetation Manage Project	Loss of Containment on Gas Transmission Pipeline	LOCTM-C017 Vegetation Manage Project	Ex 3, Ch 8	No	On-Going	Annual	16,877.2	17,059.5	17,385.9	51,322.7
207	Expense	GT&S	JT	GT Reliability & General Maint	JTL	FIMP Risk Management	SRM Total	SRM Total	Ex 3, Ch 6	No	On-Going	Annual	2,790.5	2,819.6	2,872.8	8,483.0
208	Expense	GT&S	JT	GT Reliability & General Maint	JTL	FIMP Risk Management	Large Overpressure Event Downstream of Gas M&C Facility	LRGOP-C006 FIMP Risk Assessment	Ex 3, Ch 6	No	On-Going	Annual	2,790.5	2,819.6	2,872.8	8,483.0
209	Expense	GT&S	JT	GT Reliability & General Maint	JTL	FIMP Risk Management	Loss of Contnm at Gas Measrm & Cntrl / Cmprsn & Prcssn Facil	MCCPF-C022 FIMP Risk Assessment	Ex 3, Ch 6	No	On-Going	Annual	2,790.5	2,819.6	2,872.8	8,483.0
210	Expense	GT&S	JT	GT Reliability & General Maint	JTM	Uprates	SRM Total	SRM Total	Ex 3, Ch 11	No	On-Going	Annual	997.8	1,008.6	1,027.9	3,034.3
211	Expense	GT&S	JT	GT Reliability & General Maint	JTM	Uprates	Insufficient Capacity to Meet Customer Demand	CPCTY-M004 GT Capacity Uprates	Ex 3, Ch 11	No	On-Going	Annual	997.8	1,008.6	1,027.9	3,034.3
212	Expense	GT&S	JT	GT Reliability & General Maint	JTO	Encroachments Structures & ROW	SRM Total	SRM Total	Ex 3, Ch 8	No	On-Going	Annual	1,264.5	1,278.2	1,302.7	3,845.4
213	Expense	GT&S	JT	GT Reliability & General Maint	JTO	Encroachments Structures & ROW	Loss of Containment on Gas Transmission Pipeline	LOCTM-C018 Encroachments	Ex 3, Ch 8	No	On-Going	Annual	1,264.5	1,278.2	1,302.7	3,845.4
214	Expense	GT&S	JT	GT Reliability & General Maint	JTQ	Class Location Studies	SRM Total	SRM Total	Ex 3, Ch 5	No	On-Going	Annual	2,185.1	2,208.7	2,251.0	6,644.8
215	Expense	GT&S	JT	GT Reliability & General Maint	JTQ	Class Location Studies	Loss of Containment on Gas Transmission Pipeline	LOCTM-C025 Class Location Change	Ex 3, Ch 5	No	On-Going	Annual	2,185.1	2,208.7	2,251.0	6,644.8
216	Expense	GT&S	JT	GT Reliability & General Maint	JTR	Valve Program	SRM Total	SRM Total	Ex 3, Ch 5	No	On-Going	Annual	1,370.7	1,385.5	1,412.1	4,168.3

	I1	I2	I3	J	K1	K2	L1	L2	L3	L4	M
	Actual Annual Costs										
Line No	2023 Actual Costs	2024 Actual Costs	2025 Actual Costs	Actual Costs for 2023 GRC Cycle to date($) (I1+I2+I3)	Difference for 2025 ($) (I3-G3)	Difference for 2023 GRC Cycle to Date ($) (J-H)	Spending Percent Variance for 2025 (%) ((I3-G3)/G3*100)	Spending Percent Variance for 2023 GRC Cycle (%) ((J-H)/H*100)	Spending Variance Explanation Required (Y/N)	Percentage Variance Explanation Required (Y/N)	Unit Type
178	3,332.5	3,757.0	4,182.5	11,272.0	759.3	1,240.8	22.2%	12.4%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
179	416.1	504.5	596.9	1,517.6	(2,066.8)	(6,287.9)	-77.6%	-80.6%	NO	NO	Non-Unitized: This MAT has no measurable units because majority of the orders under these MATs exist as Asset Maintenance Backbone and Station (AMBBS) orders. AMBBS records "operations" which are not necessarily equivalent to a unit.
180	416.1	504.5	596.9	1,517.6	(2,066.8)	(6,287.9)	-77.6%	-80.6%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
181	416.1	504.5	596.9	1,517.6	(2,066.8)	(6,287.9)	-77.6%	-80.6%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
183	2,117.3	1,995.5	2,036.6	6,149.4	(1,503.6)	(4,301.1)	-42.5%	-41.2%	NO	NO	Non-Unitized: This MAT has no measurable units because it is our funding for the Public Awareness program management. This MAT supports the outreach required pursuant to API RP 1162 which contains many activities to include direct mailings to parties with properties within 1000' of a pipeline, other educational material publication, social media postings, etc. This program also manages our Public Awareness and Damage Prevention program documentation. There are no specific units associated with the activities performed in the Public Awareness MAT to meet the requirements of RP 1162.
184	2,117.3	1,995.5	2,036.6	6,149.4	(1,503.6)	(4,301.1)	-42.5%	-41.2%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
185	(33.9)	23.3	77.8	67.2	(2,572.0)	(7,754.7)	-97.1%	-99.1%	NO	NO	Non-Unitized: This MAT has no measurable units because it is used to record costs for various types of non-capitalizable work related to pipe investigations and field engineering support.
186	(33.9)	23.3	77.8	67.2	(2,572.0)	(7,754.7)	-97.1%	-99.1%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
187	465.7	553.7	565.6	1,584.9	(862.8)	(2,631.5)	-60.4%	-62.4%	NO	NO	Non-Unitized: This MAT has no measurable units because it is used to record costs for monitoring jurisdictional water crossings, jurisdictional levee crossings, and non-jurisdictional water crossings. The type of work performed are not comparable.
188	465.7	553.7	565.6	1,584.9	(862.8)	(2,631.5)	-60.4%	-62.4%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
189	180.3	147.8	382.5	710.6	(726.2)	(2,562.1)	-65.5%	-78.3%	NO	NO	Non-Unitized: This MAT has no measurable units because it is used to record costs for conducting studies of where gas transmission pipelines cross active and potentially active earthquake fault lines, and monitoring fault creep. The type of work performed are not comparable.
190	180.3	147.8	382.5	710.6	(726.2)	(2,562.1)	-65.5%	-78.3%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
191	942.1	234.9	1,222.0	2,399.0	(1,612.2)	(5,967.4)	-56.9%	-71.3%	NO	NO	Projects
192	942.1	234.9	1,222.0	2,399.0	(1,612.2)	(5,967.4)	-56.9%	-71.3%	N/A	N/A	Projects
193	697.6	139.1	1,756.9	2,593.6	(9,867.2)	(31,720.1)	-84.9%	-92.4%	NO	YES	Miles
194	697.6	139.1	1,756.9	2,593.6	(9,867.2)	(31,720.1)	-84.9%	-92.4%	N/A	N/A	Miles
195	1,559.8	2,731.3	1,690.7	5,981.9	(496.2)	(475.9)	-22.7%	-7.4%	NO	NO	Non-Unitized: This MAT has no measurable units because MAT includes programmatic costs for ongoing activities which are not unitized.
196	1,559.8	2,731.3	1,690.7	5,981.9	(496.2)	(475.9)	-22.7%	-7.4%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
197	1,559.8	2,731.3	1,690.7	5,981.9	(496.2)	(475.9)	-22.7%	-7.4%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
198	179.1	4,148.4	4,062.3	8,389.8	3,135.7	5,654.6	338.4%	206.7%	NO	NO	Non-Unitized: This MAT has no measurable units because mitigation lengths for class location change cannot be ascertained until the completion of annual class location studies.
199	179.1	4,148.4	4,062.3	8,389.8	3,135.7	5,654.6	338.4%	206.7%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
200	4,751.9	12,361.1	5,139.6	22,252.6	(1,901.1)	1,468.8	-27.0%	7.1%	NO	NO	Non-Unitized: This MAT has no measurable units because it is used to record costs for various types of expense work related to TIMP pipeline repair.
201	4,751.9	12,361.1	5,139.6	22,252.6	(1,901.1)	1,468.8	-27.0%	7.1%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
202	4,525.2	5,400.4	7,056.2	16,981.7	(12,501.2)	(40,750.7)	-63.9%	-70.6%	YES	YES	Non-Unitized: This MAT has no measurable units because it is used to record costs for various types of expense work related to TIMP pipeline investigation.
203	4,525.2	5,400.4	7,056.2	16,981.7	(12,501.2)	(40,750.7)	-63.9%	-70.6%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
204	8,973.7	9,450.8	11,717.9	30,142.4	3,573.1	6,099.3	43.9%	25.4%	NO	NO	Non-Unitized: This MAT has no measurable units because it is used to record costs for permits and fees associated with the operations of Gas Transmission stations. (Examples include McDonald Island Reclamation Fees, Gas Lease Fees, Department of Transportation Fees).
205	7,398.0	5,357.3	7,908.9	20,664.2	(9,477.1)	(30,658.5)	-54.5%	-59.7%	NO	YES	Non-Unitized: This MAT has no measurable units because this MAT includes a mix of work involved in maintaining transmission Right-Of-Ways (ROW), some of which can be tracked in units (ex: tree removals), while some cannot like inspections.
206	7,398.0	5,357.3	7,908.9	20,664.2	(9,477.1)	(30,658.5)	-54.5%	-59.7%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
207	1,842.9	1,747.0	1,720.1	5,310.0	(1,152.7)	(3,173.0)	-40.1%	-37.4%	NO	NO	Non-Unitized: This MAT has no measurable units because MAT includes programmatic costs for ongoing activities which are not unitized.
208	1,842.9	1,747.0	1,720.1	5,310.0	(1,152.7)	(3,173.0)	-40.1%	-37.4%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
209	1,842.9	1,747.0	1,720.1	5,310.0	(1,152.7)	(3,173.0)	-40.1%	-37.4%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
210	72.1	3,321.1	273.8	3,667.1	(754.1)	632.8	-73.4%	20.9%	NO	NO	Non-Unitized: This MAT has no measurable units because it is used to record costs to increase capacity of a hydraulically independent system as an alternative to increasing capacity by installing new facilities.
211	72.1	3,321.1	273.8	3,667.1	(754.1)	632.8	-73.4%	20.9%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
212	981.9	1,394.0	1,457.4	3,833.3	154.7	(12.1)	11.9%	-0.3%	NO	NO	Non-Unitized: This MAT has no measurable units because it combines different workstreams, access roads and structural encroachments, in a single MAT.
213	981.9	1,394.0	1,457.4	3,833.3	154.7	(12.1)	11.9%	-0.3%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
214	1,588.1	1,580.9	1,923.0	5,092.1	(327.9)	(1,552.7)	-14.6%	-23.4%	NO	NO	Non-Unitized: This MAT has no measurable units because it is an continuous, annual class location study. The annual class location study includes: orthographically-corrected aerial photography; occupancy field verification; creation of a digitized structures layer; and annual class analysis, completed via a qualified third-party firm and verified internally.
215	1,588.1	1,580.9	1,923.0	5,092.1	(327.9)	(1,552.7)	-14.6%	-23.4%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
216	930.1	789.2	2,187.8	3,907.1	775.7	(261.2)	54.9%	-6.3%	NO	NO	Non-Unitized: This MAT is non-unitized because it is used to record costs for various types of non-capitalizable work related to valve program

	N1	N2	N3	O	P1	P2	P3	Q	R1	R2	S1	S2	S3	T	U	V	W	X	Y	Z
	Imputed Annual Units				Actual Annual Units											Forecast				
Line No	2023 Imputed Adopted Units	2024 Imputed Adopted Units	2025 Imputed Adopted Units	Imputed Units for 2023 GRC Cycle to Date (N1+N2+N3)	2023 Actual Units	2024 Actual Units	2025 Actual Units	Actual Units for 2023 GRC Cycle to Date (P1+P2+P3)	Difference for 2025 (# of Units) (P3-N3)	Difference for 2023 GRC Cycle to Date (# of Units) (Q-O)	Unit Percent Variance for 2025 (%) ((P3-N3)/N3*100)	Unit Percent Variance for 2023 GRC Cycle to Date (%) ((Q-O)/O*100)	Unit Variance Explanation Required (Y/N)	2025 Cost Variance Explanation	2025 Unit Variance Explanation	Scope (U, O, or T)	Schedule (U, O, or T)	Budget (U, O, or T)	Status	Completion Status Statement
178	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
179	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to perform maintenance work related to compliance, safety and reliability.
180	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
181	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
183	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. Public awareness is required by 49 CFR 192.614 and 192.616 as well as API RP 1162.
184	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
185	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. Pipeline engineering support contracts support work throughout the system as needed.
186	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
187	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC Period. Work covers expense costs associated with the Water and Levee Crossing program. Including costs for assessment and monitoring of water and levee crossings.
188	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
189	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC Period. Work covers Fault Crossing studies, evaluating where Gas Transmission pipelines cross known earthquake fault lines, as well as long term ongoing monitoring of fault creep of mitigated crossings.
190	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
191	4	4	4	12	1	0	4	5	0	(7)	0.0%	-58.3%	NO	Below variance threshold.	Below variance threshold.	Under	Under	Under	Rescheduled	This work was rescheduled due to the reprioritization of funds to other expense programs that received additional funding above adopted. Programs that spent more than adopted include Cathodic Protection Expense (MAT GJC), LNG/CNG (MAT GMD), Class Location – Strength Tests (MAT JT9), Pipeline WRO Expense (MAT JTA), and Geo-Hazard Mitigations (MAT JTT).
192	4	4	4	12	1	0	4	5	0	(7)	0.0%	-58.3%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
193	0.2	0.2	0.2	1	0	0	1	1	1	0	488.2%	96.1%	YES	Program expenses were below imputed regulatory values because work materialized with more affordable mitigation method and efficiency.	Actual units were higher than imputed units because more work materialized owing to more scopes of work that reached less than 50-feet threshold for expense.	Over	On-Target	Under	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to implement Non-TIMP expense pipe replacements as an alternative option to strength testing.
194	0.2	0.2	0.2	1	0	0	1	1	1	0	488.2%	96.1%	N/A	N/A	N/A	On-Target	N/A	N/A	N/A	N/A
195	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period.
196	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
197	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
198	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is the mitigation of identified class location changes via pipe replacement as required by 49 CFR § 192.611.
199	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
200	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to mitigate graded leaks and reliability risks along gas transmission pipelines.
201	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
202	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO	Program expenses were below imputed regulatory values due to a higher estimated execution forecast in the 2023 GRC, driven by uncertainty around PHMSA's Mega Rule Part 1 (RIN1) compliance. In actual execution, compliance was achieved at a lower cost. Additional savings came from reprioritizing lower-risk investigations in order to prioritize higher-risk work outside of this program, while still being able to maintain compliance.	Below variance threshold.	On-Target	On-Target	Under	Proceeding as Planned	The program is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to perform material properties testing, verify pipeline segments and fittings, establish Maximum Allowable Operating Pressure (MAOP) to comply with 49 CFR § 192.619 by validating unknown or assumed pipe and fitting specifications and potentially mitigating MAOP Design and underrated pipe issues, perform data validation, perform research for valid and invalid strength test records and pipeline material records, manage Opportunistic Inspection Program (OIP) and targeted inspections to comply with federal codes 49 CFR § 192.607 and § 192.712, investigate anomalous conditions and potential mechanical damage, and investigate cause and extent of failures or incidents to comply with 49 CFR § 192.617. Other MAT JTD work categories include distribution supply line (DSL) investigation digs to support DSL reclassification efforts, Non Destructive Evaluation (NDE) for grade to support material verification efforts, extrapolation of field confirmed data and review of potential discrepancies related to MAOP critical specifications, validation efforts to confirm unknown or assumed pipe and fitting specifications, and additional risk-based assessments on non HCA pipe. MAT JTD investigations frequently result in the cancellation or downsizing of more expensive downstream work, such as strength testing or pipe replacement, by confirming that such activities are not required and avoiding costs to customers.
203	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
204	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program is proceeding as planned and is for permits and fees associated with the operations of Transmission stations, including McDonald Island Reclamation Fees, Gas Lease Fees, Department of Transportation Fees, Lease Payments and etc.. The program is ongoing with no end date.
205	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO	Program actual costs were lower than imputed adopted due to work reprioritization driven by Transmission Integrity Management Program.	Actual units were higher than imputed due to this MAT not previously being unitized. These units reflect the number of miles cleared of vegetation in the ROW. This MAT was unitized to enhance financial visibility through more effective tracking and management of unit costs.	Under	Under	Under	Rescheduled	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to support the safety and integrity of gas pipeline by inspecting, removing and maintaining vegetation in the ROW. This program continues to be reassessed for its priority relative to other emerging work and is rescheduled accordingly.
206	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
207	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period.
208	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
209	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
210	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to conduct hydrotests and similar activities to increase the MAOP-S of a hydraulically independent system for the primary purpose of increasing its capacity.
211	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
212	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. This program involves mitigating encroachments to the GT right-of-way and performing repairs to pipeline access roads.
213	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
214	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC Period. Work covers costs for routine Class Location studies, including orthographically corrected aerial photography, occupancy field verification, creation of a digitized structures layer and annual class analysis.
215	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
216	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to replace inoperable valves, valves that are leaking, or presenting a safety or reliability threat.

TABLE 2-9
2025 RSAR
2023 GRC CYCLE GT&S EXPENSE COMPARISON BY MAT FOR SAFETY, RELIABILITY, AND MAINTENANCE WORK
(THOUSANDS OF DOLLARS)
(CONTINUED)

Line No	A Type (O&M Expense or Capital)	B Functional Area	C1 MWC	C2 MWC Name	C3 MAT	C4 MAT Name	C5 RAMP Risk Name	C6 RAMP Mitigation and/or Control Name	C7 2023 GRC Testimony Reference	D RAMP Roll-up (Yes/No)	E Program/ Project Life (years)	F Program/ Project Year
217	Expense	GT&S	JT	GT Reliability & General Maint	JTR	Valve Program	Loss of Containment on Gas Transmission Pipeline	LOCTM-C024 Valve Safety and Reliability	Ex 3, Ch 5	No	On-Going	Annual
218	Expense	GT&S	JT	GT Reliability & General Maint	JTT	Geo-Hazard Mitigations	SRM Total	SRM Total	Ex 3, Ch 5	No	On-Going	Annual
219	Expense	GT&S	JT	GT Reliability & General Maint	JTT	Geo-Hazard Mitigations	Loss of Containment on Gas Transmission Pipeline	LOCTM-C001 Geo-Hazard Threat Identification and Mitigation	Ex 3, Ch 5	No	On-Going	Annual
220	Expense	GT&S	JT	GT Reliability & General Maint	JTV	Station Strength Test Exp C&P	SRM Total	SRM Total	Ex 3, Ch 6	No	On-Going	Annual
221	Expense	GT&S	JT	GT Reliability & General Maint	JTV	Station Strength Test Exp C&P	Loss of Contnm at Gas Measrm & Cntrl / Cmprsn & Prcssn Facil	MCCPF-M006 Station Strength Test	Ex 3, Ch 6	No	On-Going	Annual
222	Expense	GT&S	JT	GT Reliability & General Maint	JTW	Routine Spend M&C - Expense	SRM Total	SRM Total	Ex 3, Ch 6	No	On-Going	Annual
223	Expense	GT&S	JT	GT Reliability & General Maint	JTW	Routine Spend M&C - Expense	Large Overpressure Event Downstream of Gas M&C Facility	LRGOP-C004 Routine Spend M&C	Ex 3, Ch 6	No	On-Going	Annual
224	Expense	GT&S	JT	GT Reliability & General Maint	JTW	Routine Spend M&C - Expense	Loss of Contnm at Gas Measrm & Cntrl / Cmprsn & Prcssn Facil	MCCPF-C007 Routine Spend M&C	Ex 3, Ch 6	No	On-Going	Annual
225	Expense	GT&S	JT	GT Reliability & General Maint	JTX	GT Over Pressure Protection	SRM Total	SRM Total	Ex 3, Ch 6	No	On-Going	Annual
226	Expense	GT&S	JT	GT Reliability & General Maint	JTX	GT Over Pressure Protection	Large Overpressure Event Downstream of Gas M&C Facility	LRGOP-M002 GT Overpressure Protection	Ex 3, Ch 6	No	On-Going	Annual
227	Expense	GT&S	JT	GT Reliability & General Maint	JTY	Routine Spend C&P Expense	SRM Total	SRM Total	Ex 3, Ch 6	No	On-Going	Annual
228	Expense	GT&S	JT	GT Reliability & General Maint	JTY	Routine Spend C&P Expense	Loss of Contnm at Gas Measrm & Cntrl / Cmprsn & Prcssn Facil	MCCPF-C020 Routine Spend C&P	Ex 3, Ch 6	No	On-Going	Annual
229	Expense	GT&S	LV	GTS Station Assessments-BA	LV1	Engineering Crtcl Assmnt 1	SRM Total	SRM Total	Ex 3, Ch 6	No	On-Going	Annual
230	Expense	GT&S	LV	GTS Station Assessments-BA	LV1	Engineering Crtcl Assmnt 1	Loss of Contnm at Gas Measrm & Cntrl / Cmprsn & Prcssn Facil	MCCPF-M007 Engineering Critical Assessment 1	Ex 3, Ch 6	No	On-Going	Annual
231	Expense	GT&S	LV	GTS Station Assessments-BA	LV2	Engineering Crtcl Assmnt 2	SRM Total	SRM Total	Ex 3, Ch 6	No	On-Going	Annual
232	Expense	GT&S	LV	GTS Station Assessments-BA	LV2	Engineering Crtcl Assmnt 2	Loss of Contnm at Gas Measrm & Cntrl / Cmprsn & Prcssn Facil	MCCPF-M008 Engineering Critical Assessment 2	Ex 3, Ch 6	No	On-Going	Annual
233	Expense	GT&S	OM	Operational Management	OM# [c]	Not assigned	SRM Total (Non-RAMP)	SRM Total (Non-RAMP)	Ex 3, Ch 13	No	On-Going	Annual

Line No	Imputed Adopted Annual Costs G1 2023 Imputed Adopted Costs	G2 2024 Imputed Adopted Costs	G3 2025 Imputed Adopted Costs	H Imputed Costs for 2023 GRC Cycle to date($) (G1+G2+G3)	Actual Annual Costs I1 2023 Actual Costs	I2 2024 Actual Costs	I3 2025 Actual Costs	J Actual Costs for 2023 GRC Cycle to date($) (I1+I2+I3)	K1 Difference for 2025 ($) (I3-G3)	K2 Difference for 2023 GRC Cycle to Date ($) (J-H)	L1 Spending Percent Variance for 2025 (%) ((I3-G3)/G3*100)	L2 Spending Percent Variance for 2023 GRC Cycle (%) ((J-H)/H*100)	L3 Spending Variance Explanation Required (Y/N)	L4 Percentage Variance Explanation Required (Y/N)	M Unit Type
217	1,370.7	1,385.5	1,412.1	4,168.3	930.1	789.2	2,187.8	3,907.1	775.7	(261.2)	54.9%	-6.3%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
218	127.2	128.6	131.1	386.9	158.9	396.1	193.9	748.9	62.8	362.0	47.9%	93.6%	NO	NO	Non-Unitized: This MAT has no measurable units because it is used to record costs for mitigating geo-hazards such as soil-creep, dormant landslides with potential to re-activate, and subsidence. The type of mitigation work performed are not comparable.
219	127.2	128.6	131.1	386.9	158.9	396.1	193.9	748.9	62.8	362.0	47.9%	93.6%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
220	2,279.0	2,302.8	2,346.2	6,928.0	555.1	(113.6)	309.7	751.2	(2,036.5)	(6,176.8)	-86.8%	-89.2%	NO	NO	Non-Unitized: This MAT has no measurable units because project work that occurs under this MAT is non-fungible and covers a wide range of asset types, and scope of assets requiring work.
221	2,279.0	2,302.8	2,346.2	6,928.0	555.1	(113.6)	309.7	751.2	(2,036.5)	(6,176.8)	-86.8%	-89.2%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
222	4,676.5	4,725.2	4,814.3	14,216.0	4,102.9	4,445.1	4,691.3	13,239.2	(123.1)	(976.8)	-2.6%	-6.9%	NO	NO	Non-Unitized: This MAT has no measurable units because this is a routine spend MAT. Includes a combination non-fungible project work and programmatic activities.
223	4,676.5	4,725.2	4,814.3	14,216.0	4,102.9	4,445.1	4,691.3	13,239.2	(123.1)	(976.8)	-2.6%	-6.9%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
224	4,676.5	4,725.2	4,814.3	14,216.0	4,102.9	4,445.1	4,691.3	13,239.2	(123.1)	(976.8)	-2.6%	-6.9%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
225	0.0	0.0	0.0	0.0	1,056.6	1,087.0	1,364.5	3,508.1	1,364.5	3,508.1	100.0%	100%	NO	NO	Non-Unitized: This MAT has no measurable units because it is an expense code that captures a variety of studies, reports, and small projects that support PG&E's Overpressure Elimination program objectives, all of which have different tasks and costs that are not comparable.
226	0.0	0.0	0.0	0.0	1,056.6	1,087.0	1,364.5	3,508.1	1,364.5	3,508.1	100.0%	100%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
227	8,776.7	8,868.2	9,035.5	26,680.4	9,186.7	6,495.0	7,073.4	22,755.0	(1,962.1)	(3,925.3)	-21.7%	-14.7%	NO	NO	Non-Unitized: This MAT has no measurable units because this is a routine spend MAT. Includes a combination non-fungible project work and programmatic activities.
228	8,776.7	8,868.2	9,035.5	26,680.4	9,186.7	6,495.0	7,073.4	22,755.0	(1,962.1)	(3,925.3)	-21.7%	-14.7%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
229	0.0	0.0	0.0	0.0	1.6	15.6	0.2	17.4	0.2	17.4	100.0%	100%	NO	NO	Non-Unitized: This MAT has no measurable units because project work that occurs under this MAT is non-fungible and covers a wide range of asset types, and scope of assets requiring work.
230	0.0	0.0	0.0	0.0	1.6	15.6	0.2	17.4	0.2	17.4	100.0%	100%	N/A	N/A	Non-Unitized
231	5,474.2	5,546.8	5,662.1	16,683.1	3,061.9	2,525.9	3,681.4	9,269.2	(1,980.7)	(7,413.9)	-35.0%	-44.4%	NO	NO	Non-Unitized: This MAT has no measurable units because project work that occurs under this MAT is non-fungible and covers a wide range of asset types, and scope of assets requiring work.
232	5,474.2	5,546.8	5,662.1	16,683.1	3,061.9	2,525.9	3,681.4	9,269.2	(1,980.7)	(7,413.9)	-35.0%	-44.4%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
233	8,663.8	8,909.0	9,184.0	26,756.7	3,708.9	5,415.1	5,030.1	14,154.1	(4,153.9)	(12,602.6)	-45.2%	-47.1%	NO	NO	Non-Unitized: This MAT has no measurable units because this program records labor costs.

Line No	Imputed Annual Units N1 2023 Imputed Adopted Units	N2 2024 Imputed Adopted Units	N3 2025 Imputed Adopted Units	O Imputed Units for 2023 GRC Cycle to Date (N1+N2+N3)	Actual Annual Units P1 2023 Actual Units	P2 2024 Actual Units	P3 2025 Actual Units	Q Actual Units for 2023 GRC Cycle to Date (P1+P2+P3)	R1 Difference for 2025 (# of Units) (P3-N3)	R2 Difference for 2023 GRC Cycle to Date (# of Units) (Q-O)	S1 Unit Percent Variance for 2025 (%) ((P3-N3)/N3*100)	S2 Unit Percent Variance for 2023 GRC Cycle to Date (%) ((Q-O)/O*100)	S3 Unit Variance Explanation Required (Y/N)
217	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
218	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
219	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
220	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
221	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
222	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
223	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
224	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
225	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
226	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
227	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
228	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
229	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
230	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
231	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
232	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
233	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO

Line No	T 2025 Cost Variance Explanation	U 2025 Unit Variance Explanation	Forecast V Scope (U, O, or T)	W Schedule (U, O, or T)	X Budget (U, O, or T)	Y Status	Z Completion Status Statement
217	N/A	N/A	N/A	N/A	N/A	N/A	N/A
218	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC Period. Work covers Geohazard expense mitigation work triggered by recommendations from Geohazard studies.
219	N/A	N/A	N/A	N/A	N/A	N/A	N/A
220	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period.
221	N/A	N/A	N/A	N/A	N/A	N/A	N/A
222	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period.
223	N/A	N/A	N/A	N/A	N/A	N/A	N/A
224	N/A	N/A	N/A	N/A	N/A	N/A	N/A
225	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period.
226	N/A	N/A	N/A	N/A	N/A	N/A	N/A
227	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period.
228	N/A	N/A	N/A	N/A	N/A	N/A	N/A
229	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program completed in a previous year.
230	N/A	N/A	N/A	N/A	N/A	N/A	N/A
231	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period.
232	N/A	N/A	N/A	N/A	N/A	N/A	N/A
233	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	These labor costs are ongoing and will continue in PG&E's 2023 GRC period.

(a) StanPac MAT 34A is a consolidation of the recorded spend and work completed under various programs including ILI Direct Exam & Repair, Requird Ground Patrols and Electrical Interference-AC.
(b) Units for WELL Integrity Assessments MAT AH1 can include # Barrier Inspection Surveys, # Gamma-Ray Neutron Surveys, # Noise/Temperature Surveys.
(c) A MWC with a # captures other support costs and miscellaneous orders recorded within a MWC, that are not assigned to a specific MAT.
(d) Units for Electrical Interference - AC MAT GJA can include # of electric poles/towers investigated, # of electric poles/towers mitigated, # of AC Induced investigations completed, and # of stations investigated (arc fault).
(e) Units for Cathodic Protection MAT GJC can include # of miles surveyed and # of RMU covered by service fees.
(f) Units for Close Interval Survey (CIS) MAT GJE can include # of CIS miles surveyed and # of CIS Digs.
(g) Units for Internal Corrosion MAT GJH can include # of cleaning projects completed, # of corrosometers replaced/installed, # of IC investigations performed, # of UT probes installed, # of non destructive examinations performed, # of filter separator read points taken, # of monitoring point reads taken, # of well-head monitoring reads taken, # of bi-monthly drip monitoring reads taken, # of EM Coupon installations, # of EM Coupon reads taken, # of weightloss coupon reads taken, # of UT probes reads taken, # of drip monitoring reads taken, and # of corrosometer monitoring reads taken.
(h) Units for Casings MAT GJM can include # of casing test stations installed, # of leak surveys performed on cased crossings, and # of projects completed.
(i) Units for Fault Crossings MAT JT3 can include # of surveys and # of marker balls / arrays.

TABLE 2-10
2025 RSAR
2023 GRC CYCLE GT&S CAPITAL COMPARISON BY MAT FOR SAFETY, RELIABILITY, AND MAINTENANCE WORK
(THOUSANDS OF DOLLARS)

Line No	A Type (O&M Expense or Capital)	B Functional Area	C1 MWC	C2 MWC Name	C3 MAT	C4 MAT Name	C5 RAMP Risk Name	C6 RAMP Mitigation and/or Control Name	C7 2023 GRC Testimony Reference	D RAMP Roll-up (Yes/No)	E Program/ Project Life (years)	F Program/ Project Year
1	Capital	GT&S	21	Misc Capital	21C	GPOM Non-Engineering Capital	SRM Total (Non-RAMP)	SRM Total (Non-RAMP)	N/A	No	On-going	Annual
2	Capital	GT&S	3K	Gas Trans Remediate Corrosion	3K1	Drip Replacement	SRM Total	SRM Total	Ex 3, Ch 9	No	On-going	Annual
3	Capital	GT&S	3K	Gas Trans Remediate Corrosion	3K1	Drip Replacement	Loss of Containment on Gas Transmission Pipeline	LOCTM-C032 Internal Corrosion Program	Ex 3, Ch 9	No	On-going	Annual
4	Capital	GT&S	3K	Gas Trans Remediate Corrosion	3K1	Drip Replacement	Loss of Contnm at Gas Measrm & Cntrl / Cmprsn & Prcssn Facil	MCCPF-C017 Facility Corrosion Control Program	Ex 3, Ch 9	No	On-going	Annual
5	Capital	GT&S	3K	Gas Trans Remediate Corrosion	3K4	AC Interf Mitigation	SRM Total	SRM Total	Ex 3, Ch 9	No	On-going	Annual
6	Capital	GT&S	3K	Gas Trans Remediate Corrosion	3K4	AC Interf Mitigation	Loss of Containment on Gas Transmission Pipeline	LOCTM-C033 Electrical Interference Program	Ex 3, Ch 9	No	On-going	Annual
7	Capital	GT&S	3K	Gas Trans Remediate Corrosion	3K5	Casing Mitigation	SRM Total	SRM Total	Ex 3, Ch 9	No	On-going	Annual
8	Capital	GT&S	3K	Gas Trans Remediate Corrosion	3K5	Casing Mitigation	Loss of Containment on Gas Transmission Pipeline	LOCTM-C035 Transmission Corrosion Control Program	Ex 3, Ch 9	No	On-going	Annual
9	Capital	GT&S	3K	Gas Trans Remediate Corrosion	3K6	Cathodic Protection-New	SRM Total	SRM Total	Ex 3, Ch 9	No	On-going	Annual
10	Capital	GT&S	3K	Gas Trans Remediate Corrosion	3K6	Cathodic Protection-New	Loss of Containment on Gas Transmission Pipeline	LOCTM-C019 Cathodic Protection	Ex 3, Ch 9	No	On-going	Annual
11	Capital	GT&S	3K	Gas Trans Remediate Corrosion	3K6	Cathodic Protection-New	Loss of Contnm at Gas Measrm & Cntrl / Cmprsn & Prcssn Facil	MCCPF-C018 Cathodic Protection	Ex 3, Ch 9	No	On-going	Annual
12	Capital	GT&S	3K	Gas Trans Remediate Corrosion	3K6	Cathodic Protection-New	Loss of Containment at Natural Gas Storage Well or Reservoir	NGSWR-C007 Cathodic Protection	Ex 3, Ch 9	No	On-going	Annual
13	Capital	GT&S	3K	Gas Trans Remediate Corrosion	3K7 [a]	Cathodic Protection-Replacemen	SRM Total	SRM Total	Ex 3, Ch 9	No	On-Going	Annual
14	Capital	GT&S	3K	Gas Trans Remediate Corrosion	3K7 [a]	Cathodic Protection-Replacemen	Loss of Containment on Gas Transmission Pipeline	LOCTM-C019 Cathodic Protection	Ex 3, Ch 9	No	On-Going	Annual
15	Capital	GT&S	3K	Gas Trans Remediate Corrosion	3K7 [a]	Cathodic Protection-Replacemen	Loss of Contnm at Gas Measrm & Cntrl / Cmprsn & Prcssn Facil	MCCPF-C018 Cathodic Protection	Ex 3, Ch 9	No	On-Going	Annual
16	Capital	GT&S	3K	Gas Trans Remediate Corrosion	3K7 [a]	Cathodic Protection-Replacemen	Loss of Containment at Natural Gas Storage Well or Reservoir	NGSWR-C007 Cathodic Protection	Ex 3, Ch 9	No	On-Going	Annual
17	Capital	GT&S	3K	Gas Trans Remediate Corrosion	3K8	Test Station Installation	SRM Total	SRM Total	Ex 3, Ch 9	No	On-going	Annual
18	Capital	GT&S	3K	Gas Trans Remediate Corrosion	3K8	Test Station Installation	Loss of Containment on Gas Transmission Pipeline	LOCTM-C019 Cathodic Protection	Ex 3, Ch 9	No	On-going	Annual
19	Capital	GT&S	3K	Gas Trans Remediate Corrosion	3K9	Electrical Interference - DC	SRM Total	SRM Total	Ex 3, Ch 9	No	On-going	Annual
20	Capital	GT&S	3K	Gas Trans Remediate Corrosion	3K9	Electrical Interference - DC	Loss of Containment on Gas Transmission Pipeline	LOCTM-C033 Electrical Interference Program	Ex 3, Ch 9	No	On-going	Annual
21	Capital	GT&S	3K	Gas Trans Remediate Corrosion	3KA	Atmospheric Corrosion	SRM Total	SRM Total	Ex 3, Ch 9	No	On-going	Annual
22	Capital	GT&S	3K	Gas Trans Remediate Corrosion	3KA	Atmospheric Corrosion	Loss of Containment on Gas Transmission Pipeline	LOCTM-C034 Atmospheric Corrosion Program	Ex 3, Ch 9	No	On-going	Annual
23	Capital	GT&S	3L	Gas Trans Storage Wells	3L1	WELL - Drilling	SRM Total	SRM Total	Ex 3, Ch 7	No	On-going	Annual
24	Capital	GT&S	3L	Gas Trans Storage Wells	3L1	WELL - Drilling	Loss of Containment at Natural Gas Storage Well or Reservoir	NGSWR-M001 Well - Drilling	Ex 3, Ch 7	No	On-going	Annual
25	Capital	GT&S	3L	Gas Trans Storage Wells	3L3 [b]	WELL - Reworks	SRM Total	SRM Total	Ex 3, Ch 7	No	On-Going	Annual
26	Capital	GT&S	3L	Gas Trans Storage Wells	3L3 [b]	WELL - Reworks	Loss of Containment at Natural Gas Storage Well or Reservoir	NGSWR-C003 Well Inspections and Rework	Ex 3, Ch 7	No	On-Going	Annual
27	Capital	GT&S	3L	Gas Trans Storage Wells	3L4 [c]	WELL - Repair and Replace	SRM Total	SRM Total	Ex 3, Ch 7	No	On-Going	Annual
28	Capital	GT&S	3L	Gas Trans Storage Wells	3L4 [c]	WELL - Repair and Replace	Loss of Containment at Natural Gas Storage Well or Reservoir	NGSWR-C008 Well Repair and Replace	Ex 3, Ch 7	No	On-Going	Annual
29	Capital	GT&S	3L	Gas Trans Storage Wells	3L5 [d]	WELL - Cntrls & Conts Monitrng	SRM Total	SRM Total	Ex 3, Ch 7	No	On-Going	Annual
30	Capital	GT&S	3L	Gas Trans Storage Wells	3L5 [d]	WELL - Cntrls & Conts Monitrng	Loss of Containment at Natural Gas Storage Well or Reservoir	NGSWR-C002 Well Control Monitoring	Ex 3, Ch 7	No	On-Going	Annual
31	Capital	GT&S	44	Gas Capital:GasTrans-Sub	44A [e]	Stan-Pac Capital	SRM Total	SRM Total	Ex 3, Ch 13	No	On-Going	Annual
32	Capital	GT&S	44	Gas Capital:GasTrans-Sub	44A [e]	Stan-Pac Capital	Loss of Containment on Gas Transmission Pipeline	LOCTM-C037 Stan-Pac Capital	Ex 3, Ch 13	No	On-Going	Annual
33	Capital	GT&S	73	GT Pipeline Capacity	73A	Capacity for Load Growth	SRM Total	SRM Total	Ex 3, Ch 11	No	On-going	Annual
34	Capital	GT&S	73	GT Pipeline Capacity	73A	Capacity for Load Growth	Insufficient Capacity to Meet Customer Demand	CPCTY-M001 Capacity for Load Growth	Ex 3, Ch 11	No	On-going	Annual
35	Capital	GT&S	73	GT Pipeline Capacity	73B	Capacity Betterment	SRM Total	SRM Total	Ex 3, Ch 11	No	On-going	Annual
36	Capital	GT&S	73	GT Pipeline Capacity	73B	Capacity Betterment	Insufficient Capacity to Meet Customer Demand	CPCTY-M002 Capacity Betterment	Ex 3, Ch 11	No	On-going	Annual
37	Capital	GT&S	73	GT Pipeline Capacity	73D	LNG / CNG	SRM Total	SRM Total	Ex 3, Ch 5	No	On-going	Annual
38	Capital	GT&S	73	GT Pipeline Capacity	73D	LNG / CNG	Loss of Containment on LNG/CNG Portable Equipment	LNCNG-C001 LNG/CNG Portable Capital	Ex 3, Ch 5	No	On-going	Annual
39	Capital	GT&S	73	GT Pipeline Capacity	73D	LNG / CNG	Loss of Containment on Gas Transmission Pipeline	LOCTM-C002 LNG/CNG to Support Strength Testing	Ex 3, Ch 5	No	On-going	Annual
40	Capital	GT&S	75	GT Pipeline Reliability	75C	Routine Spend M&C - Capital	SRM Total	SRM Total	Ex 3, Ch 6	No	On-going	Annual
41	Capital	GT&S	75	GT Pipeline Reliability	75C	Routine Spend M&C - Capital	Large Overpressure Event Downstream of Gas M&C Facility	LRGOP-C004 Routine Spend M&C	Ex 3, Ch 6	No	On-going	Annual
42	Capital	GT&S	75	GT Pipeline Reliability	75C	Routine Spend M&C - Capital	Loss of Contnm at Gas Measrm & Cntrl / Cmprsn & Prcssn Facil	MCCPF-C007 Routine Spend M&C	Ex 3, Ch 6	No	On-going	Annual
43	Capital	GT&S	75	GT Pipeline Reliability	75D	Valve Program	SRM Total	SRM Total	Ex 3, Ch 5	No	On-going	Annual
44	Capital	GT&S	75	GT Pipeline Reliability	75D	Valve Program	Loss of Containment on Gas Transmission Pipeline	LOCTM-C024 Valve Safety and Reliability	Ex 3, Ch 5	No	On-going	Annual
45	Capital	GT&S	75	GT Pipeline Reliability	75E	Vintage Pipe Replacement	SRM Total	SRM Total	Ex 3, Ch 5	No	On-Going	Annual
46	Capital	GT&S	75	GT Pipeline Reliability	75E	Vintage Pipe Replacement	Loss of Containment on Gas Transmission Pipeline	LOCTM-M001 Vintage Pipe Replacement	Ex 3, Ch 5	No	On-Going	Annual
47	Capital	GT&S	75	GT Pipeline Reliability	75H	Pipe Replacement Class Loctn	SRM Total	SRM Total	Ex 3, Ch 5	No	On-going	Annual
48	Capital	GT&S	75	GT Pipeline Reliability	75H	Pipe Replacement Class Loctn	Loss of Containment on Gas Transmission Pipeline	LOCTM-C025 Class Location Change	Ex 3, Ch 5	No	On-going	Annual
49	Capital	GT&S	75	GT Pipeline Reliability	75I	Valve Automation	SRM Total	SRM Total	Ex 3, Ch 5	No	On-going	Annual
50	Capital	GT&S	75	GT Pipeline Reliability	75I	Valve Automation	Loss of Containment on Gas Transmission Pipeline	LOCTM-M004 Valve Automation	Ex 3, Ch 5	No	On-going	Annual

Line No	G1 Imputed Adopted Annual Costs 2023 Imputed Adopted Costs	G2 2024 Imputed Adopted Costs	G3 2025 Imputed Adopted Costs	H Imputed Costs for 2023 GRC Cycle to date($) (G1+G2+G3)	I1 Actual Annual Costs 2023 Actual Costs	I2 2024 Actual Costs	I3 2025 Actual Costs	J Actual Costs for 2023 GRC Cycle to date($) (I1+I2+I3)	K1 Difference for 2025 ($) (I3-G3)	K2 Difference for 2023 GRC Cycle to Date ($) (J-H)	L1 Spending Percent Variance for 2025 (%) ((I3-G3)/G3*100)	L2 Spending Percent Variance for 2023 GRC Cycle (%) ((J-H)/H*100)	L3 Spending Variance Explanation Required (Y/N)	L4 Percentage Variance Explanation Required (Y/N)	M Unit Type
1	0.0	0.0	0.0	0.0	1,373.1	696.0	1,756.0	3,825.2	1,756.0	3,825.2	100.0%	100%	NO	NO	Non-Unitized: This MAT has no measurable units because it encompasses a variety of different activities – it is used to capture GPOM non-engineering capital routine transmission spend.
2	14,161.5	13,753.7	13,781.4	41,696.6	2,622.5	290.8	4,089.6	7,002.9	(9,691.8)	(34,693.7)	-70.3%	-83.2%	NO	NO	# of drips replaced
3	14,161.5	13,753.7	13,781.4	41,696.6	2,622.5	290.8	4,089.6	7,002.9	(9,691.8)	(34,693.7)	-70.3%	-83.2%	N/A	N/A	# of drips replaced
4	14,161.5	13,753.7	13,781.4	41,696.6	2,622.5	290.8	4,089.6	7,002.9	(9,691.8)	(34,693.7)	-70.3%	-83.2%	N/A	N/A	# of drips replaced
5	3,276.6	828.0	3,175.8	7,280.4	3,813.2	5,831.3	7,657.1	17,301.5	4,481.2	10,021.1	141.1%	137.6%	NO	NO	Various
6	3,276.6	828.0	3,175.8	7,280.4	3,813.2	5,831.3	7,657.1	17,301.5	4,481.2	10,021.1	141.1%	137.6%	N/A	N/A	Various
7	14,765.6	11,241.4	14,315.8	40,322.7	12,540.6	8,657.3	15,595.6	36,793.5	1,279.8	(3,529.3)	8.9%	-8.8%	NO	NO	Various
8	14,765.6	11,241.4	14,315.8	40,322.7	12,540.6	8,657.3	15,595.6	36,793.5	1,279.8	(3,529.3)	8.9%	-8.8%	N/A	N/A	Various
9	1,644.0	1,591.5	1,593.9	4,829.5	2,765.7	2,928.8	4,321.5	10,016.0	2,727.5	5,186.6	171.1%	107.4%	NO	NO	# of new CP systems installed
10	1,644.0	1,591.5	1,593.9	4,829.5	2,763.2	2,928.8	4,321.5	10,013.5	2,727.5	5,184.0	171.1%	107.3%	N/A	N/A	# of new CP systems installed
11	1,644.0	1,591.5	1,593.9	4,829.5	2,765.7	2,928.8	4,321.5	10,016.0	2,727.5	5,186.6	171.1%	107.4%	N/A	N/A	# of new CP systems installed
12	1,644.0	1,591.5	1,593.9	4,829.5	2,765.7	2,928.8	4,321.5	10,016.0	2,727.5	5,186.6	171.1%	107.4%	N/A	N/A	# of new CP systems installed
13	4,174.7	3,608.3	4,047.5	11,830.5	7,192.2	7,063.5	5,071.7	19,327.4	1,024.2	7,496.9	25.3%	63.4%	NO	NO	Various
14	4,174.7	3,608.3	4,047.5	11,830.5	7,192.2	7,063.5	5,071.7	19,327.4	1,024.2	7,496.9	25.3%	63.4%	N/A	N/A	Various
15	4,174.7	3,608.3	4,047.5	11,830.5	7,192.2	7,063.5	5,071.7	19,327.4	1,024.2	7,496.9	25.3%	63.4%	N/A	N/A	Various
16	4,174.7	3,608.3	4,047.5	11,830.5	7,192.2	7,063.5	5,071.7	19,327.4	1,024.2	7,496.9	25.3%	63.4%	N/A	N/A	Various
17	129.9	125.8	125.9	381.7	7.3	0.9	8.7	16.9	(117.2)	(364.8)	-93.1%	-95.6%	NO	NO	# of test stations installed
18	129.9	125.8	125.9	381.7	7.3	0.9	8.7	16.9	(117.2)	(364.8)	-93.1%	-95.6%	N/A	N/A	# of test stations installed
19	6,254.1	4,588.5	6,061.9	16,904.5	4,724.8	9,307.1	17,546.9	31,578.8	11,485.1	14,674.3	189.5%	86.8%	NO	YES	Dynamic Electrical Interference - DC (# of Projects Completed)
20	6,254.1	4,588.5	6,061.9	16,904.5	4,724.8	9,307.1	17,546.9	31,578.8	11,485.1	14,674.3	189.5%	86.8%	N/A	N/A	Dynamic Electrical Interference - DC (# of Projects Completed)
21	326.4	315.9	316.4	958.7	2,047.8	9,459.0	14,586.7	26,093.5	14,270.3	25,134.8	4510.1%	2621.8%	NO	YES	# of spans recoated/upgraded
22	326.4	315.9	316.4	958.7	2,047.8	9,459.0	14,586.7	26,093.5	14,270.3	25,134.8	4510.1%	2621.8%	N/A	N/A	# of spans recoated/upgraded
23	19,867.0	26,652.0	33,415.6	79,934.7	23,992.3	39,437.2	63,512.9	126,942.4	30,097.3	47,007.7	90.1%	58.8%	YES	YES	# of wells drilled
24	19,867.0	26,652.0	33,415.6	79,934.7	23,992.3	39,437.2	63,512.9	126,942.4	30,097.3	47,007.7	90.1%	58.8%	N/A	N/A	# of wells drilled
25	66,326.2	58,802.6	6,806.6	131,935.3	89,198.9	86,161.3	52,237.9	227,598.0	45,431.3	95,662.7	667.5%	72.5%	YES	YES	Various
26	66,326.2	58,802.6	6,806.6	131,935.3	89,198.9	86,161.3	52,237.9	227,598.0	45,431.3	95,662.7	667.5%	72.5%	N/A	N/A	Various
27	0.0	0.0	0.0	0.0	2,290.3	5,188.0	161.1	7,639.5	161.1	7,639.5	100.0%	100%	NO	NO	Non-Unitized: This MAT has no measurable units because it contains a mix of rework units and other project work which is not unitized.
28	0.0	0.0	0.0	0.0	2,290.3	5,188.0	161.1	7,639.5	161.1	7,639.5	100.0%	100%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
29	1,436.8	7,782.8	0.0	9,219.6	154.4	337.8	1,641.1	2,133.2	1,641.1	(7,086.4)	100.0%	-76.9%	NO	NO	Non-Unitized: This MAT has no measurable units because it contains miscellaneous component work.
30	1,436.8	7,782.8	0.0	9,219.6	154.4	337.8	1,641.1	2,133.2	1,641.1	(7,086.4)	100.0%	-76.9%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
31	3,242.6	3,060.9	15,760.3	22,063.8	434.2	475.5	1,872.4	2,782.0	(13,887.9)	(19,281.8)	-88.1%	-87.4%	NO	YES	Non-Unitized: This MAT has no measurable units because it is used to record Capital costs for StanPac transmission pipeline system
32	3,242.6	3,060.9	15,760.3	22,063.8	434.2	475.5	1,872.4	2,782.0	(13,887.9)	(19,281.8)	-88.1%	-87.4%	N/A	N/A	N/A
33	6,757.3	6,540.0	6,549.6	19,847.0	22,032.6	3,489.2	1,492.3	27,014.1	(5,057.3)	7,167.1	-77.2%	36.1%	NO	NO	Non-Unitized: This MAT has no measurable units because the program features multiple asset types without a common unit.
34	6,757.3	6,540.0	6,549.6	19,847.0	22,032.6	3,489.2	1,492.3	27,014.1	(5,057.3)	7,167.1	-77.2%	36.1%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
35	984.3	952.7	954.1	2,891.1	2,691.8	0.5	7.0	2,699.3	(947.1)	(191.8)	-99.3%	-6.6%	NO	NO	Non-Unitized: This MAT has no measurable units because the program captures expenditures for the incremental capacity work only; costs (and units) for the original capacity projects are captured in the originating MWC or MAT.
36	984.3	952.7	954.1	2,891.1	2,691.8	0.5	7.0	2,699.3	(947.1)	(191.8)	-99.3%	-6.6%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
37	4,489.5	4,345.2	4,351.5	13,186.2	5,781.0	9,346.1	5,495.8	20,622.9	1,144.3	7,436.7	26.3%	56.4%	NO	NO	Non-Unitized: This MAT has no measurable units due to the extensive variability of the work portfolio.
38	4,489.5	4,345.2	4,351.5	13,186.2	5,781.0	9,346.1	5,495.8	20,622.9	1,144.3	7,436.7	26.3%	56.4%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
39	4,489.5	4,345.2	4,351.5	13,186.2	5,781.0	9,346.1	5,495.8	20,622.9	1,144.3	7,436.7	26.3%	56.4%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
40	18,442.8	17,849.7	17,875.9	54,168.4	11,510.9	11,705.5	9,443.5	32,659.9	(8,432.3)	(21,508.5)	-47.2%	-39.7%	NO	NO	Non-Unitized: This MAT has no measurable units because it includes a wide assortment of "find-it and fix-it" projects that are typically routine or unique occurrences and do not qualify for another program.
41	18,442.8	17,849.7	17,875.9	54,168.4	11,510.9	11,705.5	9,443.5	32,659.9	(8,432.3)	(21,508.5)	-47.2%	-39.7%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
42	18,442.8	17,849.7	17,875.9	54,168.4	11,510.9	11,705.5	9,443.5	32,659.9	(8,432.3)	(21,508.5)	-47.2%	-39.7%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
43	45,830.3	44,356.5	44,421.5	134,608.2	24,644.5	26,480.3	30,565.4	81,690.2	(13,856.0)	(52,918.0)	-31.2%	-39.3%	NO	YES	Non-Unitized: This MAT has no measurable units because it is used to record costs for various of "find it/fix it" valve replacement work.
44	45,830.3	44,356.5	44,421.5	134,608.2	24,644.5	26,480.3	30,565.4	81,690.2	(13,856.0)	(52,918.0)	-31.2%	-39.3%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
45	4,146.4	4,013.1	4,019.0	12,178.5	2,250.2	1,747.9	920.0	4,918.1	(3,099.0)	(7,260.4)	-77.1%	-59.6%	NO	NO	Miles
46	4,146.4	4,013.1	4,019.0	12,178.5	2,250.2	1,747.9	920.0	4,918.1	(3,099.0)	(7,260.4)	-77.1%	-59.6%	N/A	N/A	Miles
47	8,587.4	8,311.3	8,323.4	25,222.1	8,846.8	25,022.2	1,782.7	35,651.6	(6,540.8)	10,429.5	-78.6%	41.4%	NO	NO	Non-Unitized: This MAT is non-unitized since scope is identified during LIDAR analysis.
48	8,587.4	8,311.3	8,323.4	25,222.1	8,846.8	25,022.2	1,782.7	35,651.6	(6,540.8)	10,429.5	-78.6%	41.4%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
49	23,608.2	22,849.0	22,882.5	69,339.6	5,006.2	10,314.0	11,682.8	27,003.0	(11,199.7)	(42,336.6)	-48.9%	-61.1%	NO	YES	Valves
50	23,608.2	22,849.0	22,882.5	69,339.6	5,006.2	10,314.0	11,682.8	27,003.0	(11,199.7)	(42,336.6)	-48.9%	-61.1%	N/A	N/A	Valves

Line No	N1 Imputed Annual Units 2023 Imputed Adopted Units	N2 2024 Imputed Adopted Units	N3 2025 Imputed Adopted Units	O Imputed Units for 2023 GRC Cycle to Date (N1+N2+N3)	P1 Actual Annual Units 2023 Actual Units	P2 2024 Actual Units	P3 2025 Actual Units	Q Actual Units for 2023 GRC Cycle to Date (P1+P2+P3)	R1 Difference for 2025 (# of Units) (P3-N3)	R2 Difference for 2023 GRC Cycle to Date (# of Units) (Q-O)	S1 Unit Percent Variance for 2025 (%) ((P3-N3)/N3*100)	S2 Unit Percent Variance for 2023 GRC Cycle to Date (%) ((Q-O)/O*100)	S3 Unit Variance Explanation Required (Y/N)	T 2025 Cost Variance Explanation	U 2025 Unit Variance Explanation	V Forecast Scope (U, O, or T)	W Schedule (U, O, or T)	X Budget (U, O, or T)	Y Status	Z Completion Status Statement
1	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO	Below variance threshold.	Below variance threshold.	Over	Over	On-Target	Emergent	This program was not forecast in PG&E's 2023 GRC period and includes emergent work triggered by safety, reliability, compliance and operational needs.
2	5	5	5	15	5	4	5	14	0	(1)	0.0%	-6.7%	NO	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to mitigate internal corrosion as required by 49 CFR § 192.475.
3	5	5	5	15	5	4	5	14	0	(1)	0.0%	-6.7%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
4	5	5	5	15	5	4	5	14	0	(1)	0.0%	-6.7%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
5	14	14	14	42	9	33	47	89	33	47	236.3%	113.1%	YES	Below variance threshold.	Actual units were higher than imputed units due to the new timeline requirement in PHMSA's Mega Rule Part 2 to mitigate AC interference within 12-15 months after the identification of AC interference starting from 2024.	Over	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to mitigate AC interference as required by 49 CFR § 192.467 and 473.
6	14	14	14	42	9	33	47	89	33	47	236.3%	113.1%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
7	11	11	11	33	14	2	12	28	1	(5)	9.1%	-15.2%	NO	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to mitigate contacted casing to ensure each buried or submerged pipeline being electrically isolated from the metallic casing it is within (49 CFR § 192.467).
8	11	11	11	33	14	2	12	28	1	(5)	9.1%	-15.2%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
9	5	5	5	15	5	6	8	19	3	4	60.0%	26.7%	YES	Below variance threshold.	Actual units were higher than imputed units due to a higher volume of groundbed installations required to maintain effective levels of cathodic protection.	Over	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to install cathodic protection (CP) to buried metallic pipeline to mitigate the threat of external corrosion, and if CP levels are inadequate and cannot be made adequate through troubleshooting, PG&E must either replace existing systems or install new equipment (49 CFR § 192.463 and 465).
10	5	5	5	15	5	6	8	19	3	4	60.0%	26.7%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
11	5	5	5	15	5	6	8	19	3	4	60.0%	26.7%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
12	5	5	5	15	5	6	8	19	3	4	60.0%	26.7%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
13	22	22	22	66	30	28	34	92	12	26	54.5%	39.4%	YES	Below variance threshold.	Actual units were higher than imputed units due to a higher volume of groundbed or rectifier replacement required to maintain effective levels of cathodic protection.	Over	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to install cathodic protection (CP) to buried metallic pipeline to mitigate the threat of external corrosion, and if CP levels are inadequate and cannot be made adequate through troubleshooting, PG&E must either replace existing systems or install new equipment (49 CFR § 192.463 and 465).
14	22	22	22	66	30	28	34	92	12	26	54.5%	39.4%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
15	22	22	22	66	30	28	34	92	12	26	54.5%	39.4%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
16	22	22	22	66	30	28	34	92	12	26	54.5%	39.4%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
17	5	5	5	15	0	0	0	0	(5)	(15)	-100.0%	-100.0%	YES	Below variance threshold.	Actual units were lower than imputed units because no capital test station (CTS) installations (over 5 units) needed to be installed to meet requirement for 1 CTS per mile.	Under	On-Target	On-Target	Proceeding as Planned	This demand driven program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to install test station to meet the requirement of "sufficient test stations" required via 49 CFR § 192.469.
18	5	5	5	15	0	0	0	0	(5)	(15)	-100.0%	-100.0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
19	40	40	40	120	6	23	43	72	3	(48)	7.5%	-40.0%	NO	Program expenditures exceeded imputed regulatory values due to 1) the new timeline requirement in PHMSA Mega Rule Part 2 to mitigate more DC interference within 12-15 months after the identification of DC Interference starting from 2024, and 2) the postponement of the DC interference mitigation unit capture to 2026 due to the pending commissioning.	Below variance threshold.	On-Target	On-Target	Over	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to mitigate DC interference as required by 49 CFR § 192.473.
20	40	40	40	120	6	23	43	72	3	(48)	7.5%	-40.0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
21	5	5	5	15	1	23	19	43	14	28	280.0%	186.7%	YES	Program expenditures exceeded imputed regulatory values due to more units being performed (expense to capital conversion changed from 100 feet to 40 feet), and more complex work being performed on lines 300/400, including pipe support interface work and excavation at the air to soil transitions.	Program units were higher than imputed units due to the threshold for capitalizing span re-coats which changed from 100 feet to 40 feet, leading to more units in MAT 3KA and fewer units in MAT GJB.	Over	On-Target	Over	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to maintain and re-coat facilities that have observed corrosion or have deteriorated coating.
22	5	5	5	15	1	23	19	43	14	28	280.0%	186.7%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
23	3	4	5	12	1	3	0	4	(5)	(8)	-100.0%	-66.7%	YES	Program expenditures exceeded imputed regulatory values due to pre-mobilization material purchase for 2025 well drilling.	Actual units were lower than imputed units due to permit timing delaying completion of units into 2026.	Under	On-Target	Over	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. PG&E expects to achieve the overall unit plan for drilling of new wells during the 2023 GRC period.
24	3	4	5	12	1	3	0	4	(5)	(8)	-100.0%	-66.7%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
25	19	17	2	39	25	21	13	59	11	20	558.6%	53.0%	YES	Program expenditures exceeded imputed regulatory values due to incremental wells scheduled and required by California Department of Conservation, Geologic Energy Management Division (CalGEM).	Actual units were higher than imputed units due to incremental wells scheduled and required by CalGEM.	Over	Over	Over	Expanded	The program scope has been expanded because PG&E's request for CalGEM to approve PG&E's risk-based storage well inspection intervals has not been addressed and remains outstanding. The expanded work includes additional reworks to perform storage well inspections.
26	19	17	2	39	25	21	13	59	11	20	558.6%	53.0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
27	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period.
28	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
29	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period.
30	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
31	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO	Program expenditures were below imputed regulatory values due to a lower volume of projects materializing on Stan-Pac pipelines.	Below variance threshold.	On-Target	On-Target	Under	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. This program is for Gas Transmission subsidiary includes capital costs of improving the safety and reliability of the StanPac transmission pipeline system. Examples of expenditures in this category include replacing high risk, high consequence pipeline segments and pressure regulating facilities identified by PG&E's Pipeline Risk Management Program. This also includes new business, WRO, valves and Cathodic protection.
32	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
33	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period.
34	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
35	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. Capacity Betterment work is emergent in nature. Projects are identified as opportunities arise to improve system capacity by leveraging other workstream projects across the system. When identified, betterment projects "piggyback" onto the scope of other work, minimizing capacity costs by sharing engineering and construction expenses. Emergent opportunism are project based, often resulting with higher spend in some years and lower spend in others.
36	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
37	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2026 GRC period. This program is to support LNG/CNG portable assets and odorization capital programs.
38	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
39	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
40	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period.
41	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
42	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
43	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO	Program expenditures were below imputed regulatory values due to Gas prioritization in support of higher risk and compliance work.	Below variance threshold.	On-Target	On-Target	Under	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to replace inoperable valves, valves that are leaking, or presenting a safety or reliability threat.
44	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
45	0.3	0.3	0.3	0.8	0	0	0	0	(0.3)	(0.8)	-100.0%	-100.0%	YES	Below variance threshold.	Actual units were lower than imputed units due to no vintage pipe replacement projects being ready to execute in 2025.	Under	Under	On-Target	Rescheduled	The program has been rescheduled due to a revised risk ranking. The remaining work targeted for the 2023 GRC period includes the highest risk Tier 1 project segments.
46	0.3	0.3	0.3	0.8	0	0	0	0	(0.3)	(0.8)	-100.0%	-100.0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
47	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is the mitigation of identified class location changes via pipe replacement as required by 49 CFR § 192.611.
48	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
49	18	18	18	54	2	9	6	17	(12)	(37)	-66.7%	-68.5%	YES	Program expenditures were below imputed regulatory values due to reprioritization of funding to capital programs that received additional funding above adopted. These programs included ILI Upgrades (MAT 98C), Pipe Replacement – Other (MAT 75O), and Casing Mitigations (MAT 3K5).	Actual units were lower than imputed units due to reprioritization of work to capital programs that received additional funding above adopted. These programs included ILI Upgrades (MAT 98C), Pipe Replacement – Other (MAT 75O), and Casing Mitigations (MAT 3K5).	Under	Under	Under	Rescheduled	The program has been rescheduled due to the reprioritization of funding to capital programs that received additional funding above adopted. These programs included ILI Upgrades (MAT 98C), Pipe Replacement – Other (MAT 75O), and Casing Mitigations (MAT 3K5).
50	18	18	18	54	2	9	6	17	(12)	(37)	-66.7%	-68.5%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

TABLE 2-10
2025 RSAR
2023 GRC CYCLE GT&S CAPITAL COMPARISON BY MAT FOR SAFETY, RELIABILITY, AND MAINTENANCE WORK
(THOUSANDS OF DOLLARS)
(CONTINUED)

Line No	Type (O&M Expense or Capital)	B Functional Area	C1 MWC	C2 MWC Name	C3 MAT	C4 MAT Name	C5 RAMP Risk Name	C6 RAMP Mitigation and/or Control Name	C7 2023 GRC Testimony Reference	D RAMP Roll-up (Yes/No)	E Program/ Project Life (years)	F Program/ Project Year	G1 Imputed Adopted Annual Costs: 2023 Imputed Adopted Costs	G2 2024 Imputed Adopted Costs	G3 2025 Imputed Adopted Costs	H Imputed Costs for 2023 GRC Cycle to date($) (G1+G2+G3)
51		GT&S	75	GT Pipeline Reliability	75J	Geo-Hazard Mitigations	SRM Total	SRM Total	Ex 3, Ch 5	No	on-going	Annual	8,486.1	8,213.2	8,225.2	24,924.6
52		GT&S	75	GT Pipeline Reliability	75J	Geo-Hazard Mitigations	Loss of Containment on Gas Transmission Pipeline	LOCTM-C001 Geo-Hazard Threat Identification and Mitigation	Ex 3, Ch 5	No	on-going	Annual	8,486.1	8,213.2	8,225.2	24,924.6
53		GT&S	75	GT Pipeline Reliability	75K	Water and Levee Crossings	SRM Total	SRM Total	Ex 3, Ch 5	No	on-going	Annual	2,549.9	2,467.9	2,471.5	7,489.2
54		GT&S	75	GT Pipeline Reliability	75K	Water and Levee Crossings	Loss of Containment on Gas Transmission Pipeline	LOCTM-M002 Shallow and Exposed Pipe (Including Water and Levee Crossing	Ex 3, Ch 5	No	on-going	Annual	2,549.9	2,467.9	2,471.5	7,489.2
55		GT&S	75	GT Pipeline Reliability	75L	Fault Crossings	SRM Total	SRM Total	Ex 3, Ch 5	No	on-going	Annual	13,542.1	13,106.7	13,125.9	39,774.7
56		GT&S	75	GT Pipeline Reliability	75L	Fault Crossings	Loss of Containment on Gas Transmission Pipeline	LOCTM-C004 Earthquake Fault Crossings	Ex 3, Ch 5	No	on-going	Annual	13,542.1	13,106.7	13,125.9	39,774.7
57		GT&S	75	GT Pipeline Reliability	75M	Shallow Pipe	SRM Total	SRM Total	Ex 3, Ch 5	No	on-going	Annual	10,178.4	9,851.1	9,865.6	29,895.1
58		GT&S	75	GT Pipeline Reliability	75M	Shallow Pipe	Loss of Containment on Gas Transmission Pipeline	LOCTM-M002 Shallow and Exposed Pipe (Including Water and Levee Crossing	Ex 3, Ch 5	No	on-going	Annual	10,178.4	9,851.1	9,865.6	29,895.1
59		GT&S	75	GT Pipeline Reliability	75N	Hydrostatic Testing	SRM Total	SRM Total	Ex 3, Ch 5	No	On-going	Annual	44,061.9	42,645.0	42,707.5	129,414.4
60		GT&S	75	GT Pipeline Reliability	75N	Hydrostatic Testing	Loss of Containment on Gas Transmission Pipeline	LOCTM-M003 Non-TIMP Strength Testing	Ex 3, Ch 5	No	On-going	Annual	44,061.9	42,645.0	42,707.5	129,414.4
61		GT&S	75	GT Pipeline Reliability	75O	Pipe Rplcmnt - Oth PL Sfty Inv	SRM Total	SRM Total	Ex 3, Ch 5	No	On-going	Annual	33,831.5	32,743.5	32,791.5	99,366.6
62		GT&S	75	GT Pipeline Reliability	75O	Pipe Rplcmnt - Oth PL Sfty Inv	Loss of Containment on Gas Transmission Pipeline	LOCTM-C008 Pipeline Safety and Reliability	Ex 3, Ch 5	No	On-going	Annual	33,831.5	32,743.5	32,791.5	99,366.6
63		GT&S	75	GT Pipeline Reliability	75P	ILI Capital Repair (Non-BA)	SRM Total	SRM Total	Ex 3, Ch 5	No	On-going	Annual	14,431.1	13,967.0	13,987.5	42,385.5
64		GT&S	75	GT Pipeline Reliability	75P	ILI Capital Repair (Non-BA)	Loss of Containment on Gas Transmission Pipeline	LOCTM-C005 In-Line Inspection	Ex 3, Ch 5	No	On-going	Annual	14,431.1	13,967.0	13,987.5	42,385.5
65		GT&S	75	GT Pipeline Reliability	75Q	Pipe Replacement (IM)	SRM Total	SRM Total	Ex 3, Ch 5	No	On-going	Annual	20,044.6	19,400.0	19,428.4	58,873.0
66		GT&S	75	GT Pipeline Reliability	75Q	Pipe Replacement (IM)	Loss of Containment on Gas Transmission Pipeline	LOCTM-C026 TIMP Strength Testing	Ex 3, Ch 5	No	On-going	Annual	20,044.6	19,400.0	19,428.4	58,873.0
67		GT&S	75	GT Pipeline Reliability	75R	Pipe Rplcmnt In-Lieu of Hydro	SRM Total	SRM Total	Ex 3, Ch 5	No	On-going	Annual	41,134.6	39,811.8	39,870.1	120,816.5
68		GT&S	75	GT Pipeline Reliability	75R	Pipe Rplcmnt In-Lieu of Hydro	Loss of Containment on Gas Transmission Pipeline	LOCTM-M003 Non-TIMP Strength Testing	Ex 3, Ch 5	No	On-going	Annual	41,134.6	39,811.8	39,870.1	120,816.5
69		GT&S	75	GT Pipeline Reliability	75S	Direct Assessment	SRM Total	SRM Total	Ex 3, Ch 5	No	On-going	Annual	1,774.2	1,717.1	1,719.7	5,211.0
70		GT&S	75	GT Pipeline Reliability	75S	Direct Assessment	Loss of Containment on Gas Transmission Pipeline	LOCTM-C022 Direct Assessment	Ex 3, Ch 5	No	On-going	Annual	1,774.2	1,717.1	1,719.7	5,211.0
71		GT&S	75	GT Pipeline Reliability	75T	Exposed Pipe	SRM Total	SRM Total	Ex 3, Ch 5	No	on-going	Annual	10,178.4	9,851.1	9,865.6	29,895.1
72		GT&S	75	GT Pipeline Reliability	75T	Exposed Pipe	Loss of Containment on Gas Transmission Pipeline	LOCTM-M002 Shallow and Exposed Pipe (Including Water and Levee Crossing	Ex 3, Ch 5	No	on-going	Annual	10,178.4	9,851.1	9,865.6	29,895.1
73		GT&S	75	GT Pipeline Reliability	75U	Non-TIMP Strength Testing	SRM Total	SRM Total	Ex 3, Ch 5	No	On-going	Annual	69,859.2	67,612.7	67,711.8	205,183.8
74		GT&S	75	GT Pipeline Reliability	75U	Non-TIMP Strength Testing	Loss of Containment on Gas Transmission Pipeline	LOCTM-M003 Non-TIMP Strength Testing	Ex 3, Ch 5	No	On-going	Annual	69,859.2	67,612.7	67,711.8	205,183.8
75		GT&S	75	GT Pipeline Reliability	75V	TIMP Direct Exam-Captal Recoat	SRM Total	SRM Total	Ex 3, Ch 5	No	On-going	Annual	2,328.2	2,253.3	2,256.6	6,838.0
76		GT&S	75	GT Pipeline Reliability	75V	TIMP Direct Exam-Captal Recoat	Loss of Containment on Gas Transmission Pipeline	LOCTM-C022 Direct Assessment	Ex 3, Ch 5	No	On-going	Annual	2,328.2	2,253.3	2,256.6	6,838.0
77		GT&S	75	GT Pipeline Reliability	762	Gill Ranch Capital	SRM Total (Non-RAMP)	SRM Total (Non-RAMP)	Ex 3, Ch 6	No	On-going	Annual	999.1	0.0	968.4	1,967.5
78		GT&S	76	GT Station Reliability	763	Perform Simple Station Rblds	SRM Total	SRM Total	Ex 3, Ch 6	No	On-going	Annual	7,394.1	7,156.3	7,166.8	21,717.2
79		GT&S	76	GT Station Reliability	763	Perform Simple Station Rblds	Large Overpressure Event Downstream of Gas M&C Facility	LRGOP-C001 Perform Simple Station Rebuilds	Ex 3, Ch 6	No	On-going	Annual	7,394.1	7,156.3	7,166.8	21,717.2
80		GT&S	76	GT Station Reliability	763	Perform Simple Station Rblds	Loss of Contnm at Gas Measrm & Cntrl / Cmprsn & Prcssn Facil	MCCPF-C004 Perform Simple Station Rebuilds	Ex 3, Ch 6	No	On-going	Annual	7,394.1	7,156.3	7,166.8	21,717.2
81		GT&S	76	GT Station Reliability	764	Perform Complex Station Rblds	SRM Total	SRM Total	Ex 3, Ch 6	No	On-going	Annual	47,094.2	45,579.7	45,646.5	138,320.5
82		GT&S	76	GT Station Reliability	764	Perform Complex Station Rblds	Large Overpressure Event Downstream of Gas M&C Facility	LRGOP-C002 Perform Complex Station Rebuilds	Ex 3, Ch 6	No	On-going	Annual	47,094.2	45,579.7	45,646.5	138,320.5
83		GT&S	76	GT Station Reliability	764	Perform Complex Station Rblds	Loss of Contnm at Gas Measrm & Cntrl / Cmprsn & Prcssn Facil	MCCPF-C005 Perform Complex Station Rebuilds	Ex 3, Ch 6	No	On-going	Annual	47,094.2	45,579.7	45,646.5	138,320.5
84		GT&S	76	GT Station Reliability	765	Perform Transm Terminal Upgrd	SRM Total	SRM Total	Ex 3, Ch 6	No	On-going	Annual	10,771.9	2,541.6	10,440.8	23,754.3
85		GT&S	76	GT Station Reliability	765	Perform Transm Terminal Upgrd	Large Overpressure Event Downstream of Gas M&C Facility	LRGOP-C003 Perform Transmission Terminal Upgrade	Ex 3, Ch 6	No	On-going	Annual	10,771.9	2,541.6	10,440.8	23,754.3
86		GT&S	76	GT Station Reliability	765	Perform Transm Terminal Upgrd	Loss of Contnm at Gas Measrm & Cntrl / Cmprsn & Prcssn Facil	MCCPF-C006 Perform Transmission Terminal Upgrade	Ex 3, Ch 6	No	On-going	Annual	10,771.9	2,541.6	10,440.8	23,754.3
87		GT&S	76	GT Station Reliability	766	Becker Sys Upgrade	SRM Total (Non-RAMP)	SRM Total (Non-RAMP)	Ex 3, Ch 6	No	On-Going	Annual	0.0	0.0	0.0	0.0
88		GT&S	76	GT Station Reliability	76G	GT Over Pressure Protection	SRM Total	SRM Total	Ex 3, Ch 6	No	On-going	Annual	0.0	0.0	0.0	0.0
89		GT&S	76	GT Station Reliability	76G	GT Over Pressure Protection	Large Overpressure Event Downstream of Gas M&C Facility	LRGOP-M002 GT Overpressure Protection	Ex 3, Ch 6	No	On-going	Annual	0.0	0.0	0.0	0.0
90		GT&S	76	GT Station Reliability	76M	GT SCADA Visibility	SRM Total	SRM Total	Ex 3, Ch 11	No	On-going	Annual	3,106.0	3,006.2	3,010.6	9,122.8
91		GT&S	76	GT Station Reliability	76M	GT SCADA Visibility	Insufficient Capacity to Meet Customer Demand	CPCTY-M003 GT SCADA Visibility	Ex 3, Ch 11	No	On-going	Annual	3,106.0	3,006.2	3,010.6	9,122.8
92		GT&S	76	GT Station Reliability	76M	GT SCADA Visibility	Large Overpressure Event Downstream of Gas M&C Facility	LRGOP-M001 GT SCADA Visibility	Ex 3, Ch 11	No	On-going	Annual	3,106.0	3,006.2	3,010.6	9,122.8
93		GT&S	76	GT Station Reliability	76M	GT SCADA Visibility	Loss of Contnm at Gas Measrm & Cntrl / Cmprsn & Prcssn Facil	MCCPF-M003 GT SCADA Visibility	Ex 3, Ch 11	No	On-going	Annual	3,106.0	3,006.2	3,010.6	9,122.8
94		GT&S	76	GT Station Reliability	76N	Routine Spend C&P Capital	SRM Total	SRM Total	Ex 3, Ch 6	No	On-going	Annual	58,989.2	57,710.3	57,892.2	174,591.7
95		GT&S	76	GT Station Reliability	76N	Routine Spend C&P Capital	Loss of Contnm at Gas Measrm & Cntrl / Cmprsn & Prcssn Facil	MCCPF-C020 Routine Spend C&P	Ex 3, Ch 6	No	On-going	Annual	58,989.2	57,710.3	57,892.2	174,591.7
96		GT&S	76	GT Station Reliability	76P	GT Elect Upgrd-Hinkley&Topock	SRM Total	SRM Total	Ex 3, Ch 6	No	On-going	Annual	6,303.7	6,100.9	6,109.9	18,514.5
97		GT&S	76	GT Station Reliability	76P	GT Elect Upgrd-Hinkley&Topock	Loss of Contnm at Gas Measrm & Cntrl / Cmprsn & Prcssn Facil	MCCPF-C021 GT Elect Upgrd-Hinkley&Topock	Ex 3, Ch 6	No	On-going	Annual	6,303.7	6,100.9	6,109.9	18,514.5
98		GT&S	76	GT Station Reliability	76S	Engineering Critical Assmnt 2	SRM Total	SRM Total	Ex 3, Ch 6	No	20+	9	9,848.6	9,531.8	9,545.8	28,926.2

Line No	I1 Actual Annual Costs: 2023 Actual Costs	I2 2024 Actual Costs	I3 2025 Actual Costs	J Actual Costs for 2023 GRC Cycle to date($) (I1+I2+I3)	K1 Difference for 2025 ($) (I3-G3)	K2 Difference for 2023 GRC Cycle to Date ($) (J-H)	L1 Spending Percent Variance for 2025 (%) ((I3-G3)/G3*100)	L2 Spending Percent Variance for 2023 GRC Cycle (%) ((J-H)/H*100)	L3 Spending Variance Explanation Required (Y/N)	L4 Percentage Variance Explanation Required (Y/N)	M Unit Type
51	5,199.4	9,042.5	3,611.3	17,853.3	(4,613.9)	(7,071.3)	-56.1%	-28.4%	NO	NO	Non-Unitized: This MAT has no measurable units because it is used to record costs for mitigating geo-hazards such as soil-creep, dormant landslides with potential to re-activate, and subsidence. The type of mitigation work performed are not comparable.
52	5,199.4	9,042.5	3,611.3	17,853.3	(4,613.9)	(7,071.3)	-56.1%	-28.4%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
53	12,771.9	2,916.5	15,158.9	30,847.2	12,687.4	23,358.0	513.4%	311.9%	NO	YES	Projects
54	12,771.9	2,916.5	15,158.9	30,847.2	12,687.4	23,358.0	513.4%	311.9%	N/A	N/A	Projects
55	9,749.3	16,625.9	2,650.8	29,026.0	(10,475.1)	(10,748.6)	-79.8%	-27.0%	NO	YES	Projects
56	9,749.3	16,625.9	2,650.8	29,026.0	(10,475.1)	(10,748.6)	-79.8%	-27.0%	N/A	N/A	Projects
57	328.2	539.9	2,831.3	3,699.4	(7,034.3)	(26,195.7)	-71.3%	-87.6%	NO	NO	Projects
58	328.2	539.9	2,831.3	3,699.4	(7,034.3)	(26,195.7)	-71.3%	-87.6%	N/A	N/A	Projects
59	9,545.3	2,581.7	4,258.7	16,385.7	(38,448.8)	(113,028.6)	-90.0%	-87.3%	YES	YES	Non-Unitized: This MAT has no measurable units since scope is identified as capital upgrades during the engineering practice.
60	9,545.3	2,581.7	4,258.7	16,385.7	(38,448.8)	(113,028.6)	-90.0%	-87.3%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
61	34,385.4	49,877.5	57,253.0	141,515.9	24,461.5	42,149.3	74.6%	42.4%	YES	YES	Non-Unitized: This MAT is non-unitized because it is used to record costs for various types of work.
62	34,385.4	49,877.5	57,253.0	141,515.9	24,461.5	42,149.3	74.6%	42.4%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
63	1,983.7	23,769.5	14,259.2	40,012.4	271.7	(2,373.2)	1.9%	-5.6%	NO	NO	Non-Unitized: This MAT has no measurable units since work is not known until anomalous results from previous year's Traditional and Non-Traditional ILI inspections are found.
64	1,983.7	23,769.5	14,259.2	40,012.4	271.7	(2,373.2)	1.9%	-5.6%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
65	12,948.4	30,419.5	13,420.3	56,788.2	(6,008.1)	(2,084.8)	-30.9%	-3.5%	NO	NO	Miles
66	12,948.4	30,419.5	13,420.3	56,788.2	(6,008.1)	(2,084.8)	-30.9%	-3.5%	N/A	N/A	Miles
67	23,753.2	19,017.8	20,147.0	62,918.0	(19,723.1)	(57,898.5)	-49.5%	-47.9%	NO	YES	Miles
68	23,753.2	19,017.8	20,147.0	62,918.0	(19,723.1)	(57,898.5)	-49.5%	-47.9%	N/A	N/A	Miles
69	549.2	204.4	(4.9)	748.8	(1,724.5)	(4,462.2)	-100.3%	-85.6%	NO	NO	Non-Unitized: This MAT has no measurable units because it is used to record costs for direct assessment capital repairs that arise from ECDA, ICDA, SCCDA or Direct Examination findings. The types of repair work performed are not comparable.
70	549.2	204.4	(4.9)	748.8	(1,724.5)	(4,462.2)	-100.3%	-85.6%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
71	7,012.5	3,685.7	18,277.0	28,975.2	8,411.4	(919.9)	85.3%	-3.1%	NO	NO	Projects
72	7,012.5	3,685.7	18,277.0	28,975.2	8,411.4	(919.9)	85.3%	-3.1%	N/A	N/A	Projects
73	18,663.6	(5,245.7)	3,687.0	17,104.9	(64,024.8)	(188,078.9)	-94.6%	-91.7%	YES	YES	Miles
74	18,663.6	(5,245.7)	3,687.0	17,104.9	(64,024.8)	(188,078.9)	-94.6%	-91.7%	N/A	N/A	Miles; historically expense program in MAT MC1
75	329.9	5,789.8	776.1	6,895.7	(1,480.5)	57.7	-65.6%	0.8%	NO	NO	# of DE Projects with Capital Repair/Recoat
76	329.9	5,789.8	776.1	6,895.7	(1,480.5)	57.7	-65.6%	0.8%	N/A	N/A	# of DE Projects with Capital Repair/Recoat
77	289.8	1,896.7	570.0	2,756.6	(398.4)	789.0	-41.1%	40.1%	NO	NO	Non-Unitized: This MAT has no measurable units due to various types of projects included.
78	10,429.0	8,954.1	12,792.6	32,175.7	5,625.8	10,458.5	78.5%	48.2%	NO	NO	# of Simple Stations Rebuilt
79	10,429.0	8,954.1	12,792.6	32,175.7	5,625.8	10,458.5	78.5%	48.2%	N/A	N/A	# of Simple Stations Rebuilt
80	10,429.0	8,954.1	12,792.6	32,175.7	5,625.8	10,458.5	78.5%	48.2%	N/A	N/A	# of Simple Stations Rebuilt
81	21,179.6	55,504.3	51,299.0	127,982.9	5,652.4	(10,337.5)	12.4%	-7.5%	NO	NO	# of Complex Stations Rebuilt
82	21,179.6	55,504.3	51,299.0	127,982.9	5,652.4	(10,337.5)	12.4%	-7.5%	N/A	N/A	# of Complex Stations Rebuilt
83	21,179.6	55,504.3	51,299.0	127,982.9	5,652.4	(10,337.5)	12.4%	-7.5%	N/A	N/A	# of Complex Stations Rebuilt
84	8,749.9	5,281.3	12,287.1	26,318.3	1,846.3	2,564.0	17.7%	10.8%	NO	NO	Non-Unitized: This MAT has no measurable units because it captures individual projects that address specific upgrades inside the terminals in addition to routine terminal work.
85	8,749.9	5,281.3	12,287.1	26,318.3	1,846.3	2,564.0	17.7%	10.8%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
86	8,749.9	5,281.3	12,287.1	26,318.3	1,846.3	2,564.0	17.7%	10.8%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
87	0.9	157.8	0.0	158.6	0.0	158.6	100.0%	100%	NO	NO	Non-Unitized: This MAT was not forecast in the 2023 GRC and includes Becker control valve system upgrade activities.
88	24,613.5	22,015.8	19,360.1	65,989.3	19,360.1	65,989.3	100.0%	100%	NO	YES	# Rebuilds and Retrofits
89	24,613.5	22,015.8	19,360.1	65,989.3	19,360.1	65,989.3	100.0%	100%	N/A	N/A	# Rebuilds and Retrofits
90	2,419.9	1,264.1	3,895.2	7,579.2	884.6	(1,543.6)	29.4%	-16.9%	NO	NO	# of Remote Terminal Units Installed
91	2,419.9	1,264.1	3,895.2	7,579.2	884.6	(1,543.6)	29.4%	-16.9%	N/A	N/A	# of Remote Terminal Units Installed
92	2,419.9	1,264.1	3,895.2	7,579.2	884.6	(1,543.6)	29.4%	-16.9%	N/A	N/A	# of Remote Terminal Units Installed
93	2,419.9	1,264.1	3,895.2	7,579.2	884.6	(1,543.6)	29.4%	-16.9%	N/A	N/A	# of Remote Terminal Units Installed
94	33,868.7	41,534.0	52,438.8	127,841.5	(5,453.4)	(46,750.2)	-9.4%	-26.8%	NO	NO	Non-Unitized: This MAT has no measurable units because it includes a wide assortment of "find-it and fix-it" projects that are typically routine or unique occurrences and do not qualify for another program.
95	33,868.7	41,534.0	52,438.8	127,841.5	(5,453.4)	(46,750.2)	-9.4%	-26.8%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.
96	4,040.5	7,840.1	3,063.4	14,944.1	(3,046.5)	(3,570.4)	-49.9%	-19.3%	NO	NO	# of upgrades
97	4,040.5	7,840.1	3,063.4	14,944.1	(3,046.5)	(3,570.4)	-49.9%	-19.3%	N/A	N/A	# of upgrades
98	1,090.0	1,371.5	1,183.3	3,644.8	(8,362.5)	(25,281.4)	-87.6%	-87.4%	NO	NO	Non-Unitized: This MAT has no measurable units because project work that occurs under this MAT is non-fungible and covers a wide range of asset types, and scope of assets requiring work.

Line No	N1 Imputed Annual Units: 2023 Imputed Adopted Units	N2 2024 Imputed Adopted Units	N3 2025 Imputed Adopted Units	O Imputed Units for 2023 GRC Cycle to Date (N1+N2+N3)	P1 Actual Annual Units: 2023 Actual Units	P2 2024 Actual Units	P3 2025 Actual Units	Q Actual Units for 2023 GRC Cycle to Date (P1+P2+P3)	R1 Difference for 2025 (# of Units) (P3-N3)	R2 Difference for 2023 GRC Cycle to Date (# of Units) (Q-O)	S1 Unit Percent Variance for 2025 (%) ((P3-N3)/N3*100)	S2 Unit Percent Variance for 2023 GRC Cycle to Date (%) ((Q-O)/O*100)	S3 Unit Variance Explanation Required (Y/N)
51	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
52	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
53	1	1	1	3	1	0	1	2	0	(1)	0.0%	-33.3%	NO
54	1	1	1	3	1	0	1	2	0	(1)	0.0%	-33.3%	N/A
55	8	8	8	24	2	3	0	5	(8)	(19)	-100.0%	-79.2%	YES
56	8	8	8	24	2	3	0	5	(8)	(19)	-100.0%	-79.2%	N/A
57	4	4	4	12	0	0	0	0	(4)	(12)	-100.0%	-100.0%	YES
58	4	4	4	12	0	0	0	0	(4)	(12)	-100.0%	-100.0%	N/A
59	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
60	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
61	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
62	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
63	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
64	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
65	0.2	0.2	0.2	0.5	0.4	0.4	0.2	1	(0.01)	1	-3.8%	108.5%	NO
66	0.2	0.2	0.2	0.5	0.4	0.4	0.2	1	(0.01)	1	-3.8%	108.5%	N/A
67	0.7	0.7	0.7	2	2	0.7	1	4	0	2	16.5%	78.4%	NO
68	0.7	0.7	0.7	2	2	1	1	4	0	2	16.5%	78.4%	N/A
69	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
70	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
71	4	4	4	12	0	1	3	4	(1)	(8)	-25.0%	-66.7%	YES
72	4	4	4	12	0	1	3	4	(1)	(8)	-25.0%	-66.7%	N/A
73	39	39	39	118	9	0	0	9	(39)	(109)	-100.0%	-92.4%	YES
74	39	39	39	118	9	0	0	9	(39)	(109)	-100.0%	-92.4%	N/A
75	2	2	2	6	0	4	4	8	2	2	100.0%	33.3%	YES
76	2	2	2	6	0	4	4	8	2	2	100.0%	33.3%	N/A
77	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
78	2	2	2	6	2	1	2	5	0	(1)	0.0%	-16.7%	NO
79	2	2	2	6	2	1	2	5	0	(1)	0.0%	-16.7%	N/A
80	2	2	2	6	2	1	2	5	0	(1)	0.0%	-16.7%	N/A
81	2	2	2	5	1	1	3	5	1	0	50.0%	0.0%	YES
82	2	2	2	5	1	1	3	5	1	0	50.0%	0.0%	N/A
83	2	2	2	5	1	1	3	5	1	0	50.0%	0.0%	N/A
84	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
85	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
86	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
87	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
88	0	0	0	0	0	28	23	51	23	51	100.0%	100.0%	YES
89	0	0	0	0	0	28	23	51	23	51	100.0%	100.0%	N/A
90	8	8	8	24	5	1	5	11	(3)	(13)	-37.5%	-54.2%	YES
91	8	8	8	24	5	1	5	11	(3)	(13)	-37.5%	-54.2%	N/A
92	8	8	8	24	5	1	5	11	(3)	(13)	-37.5%	-54.2%	N/A
93	8	8	8	24	5	1	5	11	(3)	(13)	-37.5%	-54.2%	N/A
94	N/A	N/A	N/A	N/A	N/A	-	N/A	N/A	N/A	N/A	N/A	N/A	NO
95	N/A	N/A	N/A	N/A	N/A	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A
96	0	0	0	0	0	0	0	0	0	0	100.0%	100.0%	NO
97	0	0	0	0	0	0	0	0	0	0	100.0%	100.0%	N/A
98	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO

Line No	T 2025 Cost Variance Explanation	U 2025 Unit Variance Explanation	V Forecast: Scope (U, O, or T)	W Schedule (U, O, or T)	X Budget (U, O, or T)	Y Status	Z Completion Status Statement
51	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is mitigation of land movement sites which impinges upon pipelines and creates an elevated, short-term geo-hazard. These geo-hazards may be found as a result of continuing surveillance, aerial/ground patrol, and the Geo-Hazard Studies Program.
52	N/A	N/A	N/A	N/A	N/A	N/A	N/A
53	Program expenditures exceeded imputed regulatory values due to reprioritization in support of higher risk. For example, MATs 75M, 75T, and 75K collectively form the Shallow/Exposed/Water and Levee Crossings Mitigation program. Funding and work can be reallocated among these MATs as required depending on the highest risk. For example, there are critical, high-pressure transmission pipelines crossing the Sacramento River that supply gas to approximately 65% of PG&E customers across Northern and Central California. These active lines are a high-priority risk due to rapidly developing exposure and potential vortex-induced vibration at Line 401, where failure would trigger a widespread gas emergency with prolonged customer curtailments, making timely mitigation essential. Another example, is a location where PG&E had to fix the area where a barge struck a bridge supporting Line 300A.	Below variance threshold.	On-Target	On-Target	Over	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to address the risks posed by shallow and exposed pipe on locations of water/levee crossings.
54	N/A	N/A	N/A	N/A	N/A	N/A	N/A
55	Program expenditures were below imputed regulatory values due to reprioritization in support of higher risk or compliance work.	Actual units were lower than imputed units due to reprioritization in support of higher risk or compliance work. Primarily due to the reprioritization of funding to capital programs that received additional funding above adopted. These programs included ILI Upgrades (MAT 98C), Pipe Replacement – Other (MAT 75O), and Casing Mitigations (MAT 3K5).	Under	Under	Under	Rescheduled	This work was rescheduled due to the reprioritization of funding to capital programs that received additional funding above adopted. These programs included ILI Upgrades (MAT 98C), Pipe Replacement – Other (MAT 75O), and Casing Mitigations (MAT 3K5).
56	N/A	N/A	N/A	N/A	N/A	N/A	N/A
57	Below variance threshold.	Actual units were lower than imputed units due to reprioritization in support of higher risk work. MATs 75M, 75T, and 75K collectively form the Shallow/Exposed/Water and Levee Crossings Mitigation program. Funding and work can be reallocated among these MATs as required depending on the highest risk.	Under	Under	Under	Rescheduled	This work was rescheduled due to the reprioritization of funds to Water and Levee Crossings (MAT 75K), and to other capital programs that received additional funding above adopted.
58	N/A	N/A	N/A	N/A	N/A	N/A	N/A
59	Program expenditures were below imputed regulatory values due to a lower volume of identified capital work being executed, such as capital upgrades needed to facilitate a strength test. A procedural update to the working assessment plan was implemented to align with Transmission Definition initiative, resulting in a lower amount of scheduled strength tests in 2025 that required capital work.	Below variance threshold.	On-Target	On-Target	Under	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to assist in facilitating a hydrotest with any capital units of measure either installed, removed or replaced including capital equipment purchases, replacements and piggability improvements driven by the strength test.
60	N/A	N/A	N/A	N/A	N/A	N/A	N/A
61	Program expenditures exceeded imputed regulatory values due to a higher volume of projects, largely driven by higher risk scopes and compliance-related requirements.	Below variance threshold.	On-Target	On-Target	Over	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to mitigate graded leaks and reliability risks along gas transmission pipelines.
62	N/A	N/A	N/A	N/A	N/A	N/A	N/A
63	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to assist in facilitating an in-line inspection with any capital units of measure either installed, removed or replaced including capital equipment purchases, replacements and piggability improvements driven by the in-line inspection. In addition, any capital repairs required as a result of an in-line inspection assessment such as pipe replacements greater than 50 feet or coating greater than 100 feet.
64	N/A	N/A	N/A	N/A	N/A	N/A	N/A
65	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to implement TIMP (49 CFR Part 192, Subpart O) capital pipe replacements in lieu of testing when it is a more prudent option.
66	N/A	N/A	N/A	N/A	N/A	N/A	N/A
67	Program expenditures were below imputed regulatory values due to project cancellations driven by working assessment plan (WAP) updates, Transmission Definition changes, and other assessment methods selected over replacement.	Below variance threshold.	On-Target	On-Target	Under	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to implement Non-TIMP capital pipe replacements in lieu of testing when it is a more prudent option.
68	N/A	N/A	N/A	N/A	N/A	N/A	N/A
69	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. This program is driven by a need for capital repairs that arise from ECDA, ICDA, or SCCDA threat assessments.
70	N/A	N/A	N/A	N/A	N/A	N/A	N/A
71	Below variance threshold.	Actual units were lower than imputed units due to reprioritization in support of higher risk work. MATs 75M, 75T, and 75K collectively form the Shallow/Exposed/Water and Levee Crossings Mitigation program. Funding and work can be reallocated among these MATs as required depending on the highest risk.	Under	On-Target	On-Target	Proceeding as Planned	This program is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to address the risks posed by exposed pipe on land.
72	N/A	N/A	N/A	N/A	N/A	N/A	N/A
73	Program expenditures were below imputed regulatory values due to Strength Test project cancellations. A procedural update to the working assessment plan was implemented to align with the Transmission Definition change implementation, resulting in all scheduled strength tests under MAT 75U being cancelled in 2025. In addition, various strength tests were cancelled due to scope change to pipe replacement, ECDA, downrate, or ECA-ILI that either had lower associated cost or were subject to a different assessment method due to project conditions. Costs incurred were for planning, design, engineering, survey, permitting, etc. that materialized prior to the Transmission Definition change and/or scope change.	Actual units were lower than imputed units due to: 1) strength test cancellations due to the Transmission Definition change implementation, and 2)change in assessment method, i.e. pipe replacement, ECDA, ECA-ILI, and downrates.	Under	On-Target	Under	Proceeding as Planned	This program is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to perform first time and one-time retesting for Non-TIMP strength testing to document TVC strength test record that is consistent with D.11-06-017, D.12-12-030, and NTSB Safety Recommendation P-10-4 (prioritizing strength testing of gas transmission pipelines with the highest risk factors), and validate the integrity and assure a margin of safety in accordance with 49 CFR § 192.619, 49 CFR §192.624, and 49 CFR §192.917.
74	N/A	N/A	N/A	N/A	N/A	N/A	N/A
75	Below variance threshold.	Actual units were higher than imputed units due to more miles assessed with capital Direct Examination (DE). This was due to the decision to utilize capital DE rather than other assessment technologies which lead to higher scope of work materializing.	Over	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to perform Direct Examinations on pipeline segments greater than 40 feet.
76	N/A	N/A	N/A	N/A	N/A	N/A	N/A
77	Below variance threshold.	Below variance threshold.	Under	Under	On-Target	Rescheduled	This program's work is ongoing and will continue in PG&E's 2023 GRC period. Several capital projects, including well integrity work, UPS system upgrades, SCADA upgrades, and compressor upgrades, were rescheduled to future years.
78	Below variance threshold.	Below variance threshold.	On-Target	Under	On-Target	Rescheduled	This program's work is ongoing and will continue in PG&E's 2023 GRC period.
79	N/A	N/A	N/A	N/A	N/A	N/A	N/A
80	N/A	N/A	N/A	N/A	N/A	N/A	N/A
81	Below variance threshold.	Actual units were higher than imputed units due to an extra unit completed in 2025, which was originally scheduled for execution in 2024. The valve received was manufactured incorrectly, and the lead time on the correct material delayed execution to 2025 as clearance cannot be executed in the winter.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period.
82	N/A	N/A	N/A	N/A	N/A	N/A	N/A
83	N/A	N/A	N/A	N/A	N/A	N/A	N/A
84	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period.
85	N/A	N/A	N/A	N/A	N/A	N/A	N/A
86	N/A	N/A	N/A	N/A	N/A	N/A	N/A
87	N/A	N/A	N/A	N/A	N/A	N/A	N/A
88	Program expenditures exceeded imputed regulatory values due to program having no adopted funding in the 2023 GRC. However, program was deemed important and continued to be performed by Gas Operations.	Actual units were higher than imputed units due to program having no adopted units in the 2023 GRC. However, the program was deemed important and continued to be performed by Gas Operations.	Over	On-Target	Over	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period.
89	N/A	N/A	N/A	N/A	N/A	N/A	N/A
90	Below variance threshold.	Actual units were lower than imputed units due to: 1) higher than anticipated unit costs did not allow for the completion of additional units, and 2) delay in completion of 1 unit as additional design and permitting time was needed to install a different electric source than originally anticipated.	Under	Under	Under	Rescheduled	This work was rescheduled due to a higher actual unit cost in addition to funds being reprioritized to higher priority work.
91	N/A	N/A	N/A	N/A	N/A	N/A	N/A
92	N/A	N/A	N/A	N/A	N/A	N/A	N/A
93	N/A	N/A	N/A	N/A	N/A	N/A	N/A
94	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period.
95	N/A	N/A	N/A	N/A	N/A	N/A	N/A
96	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period.
97	N/A	N/A	N/A	N/A	N/A	N/A	N/A
98	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period.

TABLE 2-10
2025 RSAR
2023 GRC CYCLE GT&S CAPITAL COMPARISON BY MAT FOR SAFETY, RELIABILITY, AND MAINTENANCE WORK
(THOUSANDS OF DOLLARS)
(CONTINUED)

Line No	A Type (O&M Expense or Capital)	B Functional Area	C1 MWC	C2 MWC Name	C3 MAT	C4 MAT Name	C5 RAMP Risk Name	C6 RAMP Mitigation and/or Control Name	C7 2023 GRC Testimony Reference	D RAMP Roll-up (Yes/No)	E Program/ Project Life (years)	F Program/ Project Year	G1 Imputed Adopted Annual Costs: 2023 Imputed Adopted Costs	G2 Imputed Adopted Annual Costs: 2024 Imputed Adopted Costs	G3 Imputed Adopted Annual Costs: 2025 Imputed Adopted Costs	H Imputed Costs for 2023 GRC Cycle to date($) (G1+G2+G3)
99	Capital	GT&S	76	GT Station Reliability	76S	Engineering Critical Assmnt 2	Loss of Contnm at Gas Measrm & Cntrl / Cmprsn & Prcssn Facil	MCCPF-M008 Engineering Critical Assessment 2	Ex 3, Ch 6	No	20+	9	9,848.6	9,531.8	9,545.8	28,926.2
100	Capital	GT&S	76	GT Station Reliability	76T	Compressor Control Upgrades	SRM Total	SRM Total	Ex 3, Ch 6	No	On-going	Annual	12,090.2	11,838.9	11,877.9	35,807.0
101	Capital	GT&S	76	GT Station Reliability	76T	Compressor Control Upgrades	Loss of Contnm at Gas Measrm & Cntrl / Cmprsn & Prcssn Facil	MCCPF-C023 Compressor Control Upgrades	Ex 3, Ch 6	No	On-going	Annual	12,090.2	11,838.9	11,877.9	35,807.0
102	Capital	GT&S	76	GT Station Reliability	76V	Station Strength Tst - Capital	SRM Total	SRM Total	Ex 3, Ch 6	No	12	9	16,745.3	16,206.8	16,230.6	49,182.8
103	Capital	GT&S	76	GT Station Reliability	76V	Station Strength Tst - Capital	Loss of Contnm at Gas Measrm & Cntrl / Cmprsn & Prcssn Facil	MCCPF-M006 Station Strength Test	Ex 3, Ch 6	No	12	9	16,745.3	16,206.8	16,230.6	49,182.8
104	Capital	GT&S	76	GT Station Reliability	76X	Compressor Replacements	SRM Total	SRM Total	Ex 3, Ch 6	No	On-going	Annual	10,487.6	10,562.3	15,579.4	36,629.2
105	Capital	GT&S	76	GT Station Reliability	76X	Compressor Replacements	Loss of Contnm at Gas Measrm & Cntrl / Cmprsn & Prcssn Facil	MCCPF-C024 Compressor Replacements	Ex 3, Ch 6	No	On-going	Annual	10,487.6	10,562.3	15,579.4	36,629.2
106	Capital	GT&S	76	GT Station Reliability	76Z	Physical Security - Capital	SRM Total	SRM Total	Ex 3, Ch 6	No	On-going	Annual	9,654.7	9,344.3	9,358.0	28,357.0
107	Capital	GT&S	76	GT Station Reliability	76Z	Physical Security - Capital	Loss of Contnm at Gas Measrm & Cntrl / Cmprsn & Prcssn Facil	MCCPF-C025 Physical Security - Capital	Ex 3, Ch 6	No	On-going	Annual	9,654.7	9,344.3	9,358.0	28,357.0
108	Capital	GT&S	84	GT Gas Gathering System Manage	84C	GG- Reliability/Safety	SRM Total (Non-RAMP)	SRM Total (Non-RAMP)	Ex 3, Ch 5	No	On-going	Annual	0.0	0.0	0.0	0.0
109	Capital	GT&S	84	GT Gas Gathering System Manage	84D	Gas Gathering	SRM Total	SRM Total	Ex 3, Ch 5	No	On-Going	Annual	12,290.6	11,895.4	11,912.8	36,098.8
110	Capital	GT&S	84	GT Gas Gathering System Manage	84D	Gas Gathering	Loss of Containment on Gas Transmission Pipeline	LOCTM-C006 Gas Gathering Divestiture	Ex 3, Ch 5	No	On-Going	Annual	12,290.6	11,895.4	11,912.8	36,098.8
111	Capital	GT&S	98	GT Integrity Management	98C	ILI Upgrades	SRM Total	SRM Total	Ex 3, Ch 5	No	On-going	Annual	61,141.6	59,175.4	59,262.1	179,579.1
112	Capital	GT&S	98	GT Integrity Management	98C	ILI Upgrades	Loss of Containment on Gas Transmission Pipeline	LOCTM-M005 Traditional ILI Upgrades	Ex 3, Ch 5	No	On-going	Annual	61,141.6	59,175.4	59,262.1	179,579.1

Line No	I1 Actual Annual Costs: 2023 Actual Costs	I2 Actual Annual Costs: 2024 Actual Costs	I3 Actual Annual Costs: 2025 Actual Costs	J Actual Costs for 2023 GRC Cycle to date($) (I1+I2+I3)	K1 Difference for 2025 ($) (I3-G3)	K2 Difference for 2023 GRC Cycle to Date ($) (J-H)	L1 Spending Percent Variance for 2025 (%) ((I3-G3)/G3*100)	L2 Spending Percent Variance for 2023 GRC Cycle (%) ((J-H)/H*100)	L3 Spending Variance Explanation Required (Y/N)	L4 Percentage Variance Explanation Required (Y/N)	M Unit Type	N1 Imputed Annual Units: 2023 Imputed Adopted Units	N2 Imputed Annual Units: 2024 Imputed Adopted Units	N3 Imputed Annual Units: 2025 Imputed Adopted Units	O Imputed Units for 2023 GRC Cycle to Date (N1+N2+N3)	P1 Actual Annual Units: 2023 Actual Units	P2 Actual Annual Units: 2024 Actual Units	P3 Actual Annual Units: 2025 Actual Units	Q Actual Units for 2023 GRC Cycle to Date (P1+P2+P3)	R1 Difference for 2025 (# of Units) (P3-N3)	R2 Difference for 2023 GRC Cycle to Date (# of Units) (Q-O)	S1 Unit Percent Variance for 2025 (%) ((P3-N3)/N3*100)	S2 Unit Percent Variance for 2023 GRC Cycle to Date (%) ((Q-O)/O*100)	S3 Unit Variance Explanation Required (Y/N)
99	1,090.0	1,371.5	1,183.3	3,644.8	(8,362.5)	(25,281.4)	-87.6%	-87.4%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
100	6,475.0	13,549.0	14,466.4	34,490.5	2,588.5	(1,316.5)	21.8%	-3.7%	NO	NO	# of Station Upgrades	1	1	1	3	2	0	0	2	(1)	(1)	-100.0%	-33.3%	YES
101	6,475.0	13,549.0	14,466.4	34,490.5	2,588.5	(1,316.5)	21.8%	-3.7%	N/A	N/A	# of Station Upgrades	1	1	1	3	2	0	0	2	(1)	(1)	-100.0%	-33.3%	N/A
102	2,431.3	1,469.3	3,944.2	7,844.9	(12,286.4)	(41,337.9)	-75.7%	-84.0%	NO	YES	Non-Unitized: This MAT has no measurable units because project work that occurs under this MAT is non-fungible and covers a wide range of asset types, and scope of assets requiring work.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
103	2,431.3	1,469.3	3,944.2	7,844.9	(12,286.4)	(41,337.9)	-75.7%	-84.0%	N/A	N/A	Non-Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
104	18,757.0	12,428.3	2,600.9	33,786.2	(12,978.5)	(2,843.0)	-83.3%	-7.8%	NO	YES	# of Compressor Unit Replacements	0	0	0	0	0	1	0	1	0	1	100.0%	100.0%	NO
105	18,757.0	12,428.3	2,600.9	33,786.2	(12,978.5)	(2,843.0)	-83.3%	-7.8%	N/A	N/A	# of Compressor Unit Replacements	0	0	0	0	0	1	0	1	0	1	100.0%	100.0%	N/A
106	585.1	3,764.9	5,842.4	10,192.4	(3,515.6)	(18,164.6)	-37.6%	-64.1%	NO	NO	# Stations	2	2	2	6	0	0	0	0	(2)	(6)	-100.0%	-100.0%	YES
107	585.1	3,764.9	5,842.4	10,192.4	(3,515.6)	(18,164.6)	-37.6%	-64.1%	N/A	N/A	# Stations	2	2	2	6	0	0	0	0	(2)	(6)	-100.0%	-100.0%	N/A
108	4.4	2.4	0.0	6.8	0.0	6.8	100.0%	100%	NO	NO	Non-Unitized: This MAT has no measurable units as this is no longer used to capture work and reflects close out costs for odorizer installation projects on gas gathering lines.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
109	3,278.8	10,388.9	12,426.3	26,094.0	513.5	(10,004.9)	4.3%	-27.7%	NO	NO	Meters	11	11	11	33	2	6	4	12	(7)	(21)	-63.6%	-63.6%	YES
110	3,278.8	10,388.9	12,426.3	26,094.0	513.5	(10,004.9)	4.3%	-27.7%	N/A	N/A	Meters	11	11	11	33	2	6	4	12	(7)	(21)	-63.6%	-63.6%	N/A
111	145,155.5	100,827.3	72,959.5	318,942.3	13,697.4	139,363.2	23.1%	77.6%	NO	YES	# of Projects	4	4	4	12	6	1	3	10	(1)	(2)	-25.0%	-16.7%	YES
112	145,155.5	100,827.3	72,959.5	318,942.3	13,697.4	139,363.2	23.1%	77.6%	N/A	N/A	# of Projects	4	4	4	12	6	1	3	10	(1)	(2)	-25.0%	-16.7%	N/A

Line No	T 2025 Cost Variance Explanation	U 2025 Unit Variance Explanation	V Forecast: Scope (U, O, or T)	W Forecast: Schedule (U, O, or T)	X Forecast: Budget (U, O, or T)	Y Status	Z Completion Status Statement
99	N/A	N/A	N/A	N/A	N/A	N/A	N/A
100	Below variance threshold.	Actual units were lower than imputed units due to Certificate of Public Convenience and Necessity (CPCN) application related to Hinkley Electrical: The engine controls upgrade scope in MAT 76T is tied to the electrical switchgear replacement, which was pending CPCN approval. The CPCN application submittal was deemed complete in 2025, with an estimated approval of the application in 2026.	Under	Under	On-Target	Rescheduled	The program has been rescheduled due to pending CPCN approval. The CPCN application submittal was deemed complete in 2025, with an estimated approval of the application in 2026.
101	N/A	N/A	N/A	N/A	N/A	N/A	N/A
102	Program expenditures were below imputed regulatory values due to fewer projects executed as strength test/replacements compared to ECA manner of MAOP reconfirmation. After initial scoping step and with decision to prioritize 192.624 work, fewer tests/replacements were needed than in imputed plan.	Below variance threshold.	On-Target	On-Target	Under	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period.
103	N/A	N/A	N/A	N/A	N/A	N/A	N/A
104	Program expenditures were below imputed regulatory values due to work changed at Tionesta from a plan to fully remove the station to retiring the station from service (resulting in MAT code change for work from MAT 76X to MAT 76N). This included activities to make the station safe and disconnect it from the transmission system.	Below variance threshold.	On-Target	On-Target	Under	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period.
105	N/A	N/A	N/A	N/A	N/A	N/A	N/A
106	Below variance threshold.	Actual units were lower than imputed units due to delays in obtaining building and other permits to begin connectivity work to the site which delayed commissioning outside of 2025.	Under	Under	On-Target	Rescheduled	This program's work has been rescheduled due delays in obtaining building and other permits to begin connectivity work to the site which delayed commissioning.
107	N/A	N/A	N/A	N/A	N/A	N/A	N/A
108	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period.
109	Below variance threshold.	Actual units were lower than imputed units due to reprioritization in support of higher risk or compliance work. Primarily due to the reprioritization of funding to capital programs that received additional funding above adopted. These programs included ILI Upgrades (MAT 98C), Pipe Replacement – Other (MAT 75O), and Casing Mitigations (MAT 3K5).	Under	Under	On-Target	Rescheduled	This program is a deferred work program but this program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to divest idle gas gathering assets to minimize operating risks.
110	N/A	N/A	N/A	N/A	N/A	N/A	N/A
111	Program expenditures exceeded imputed regulatory values due to several drivers: 1) working through more complex scopes of work compared to historical upgrades such as large amount of locations needing upgrades that include a horizontal directional drilling (HDD) under a river, and 2) the program completed a significant amount of non-unitized work (roughly $12 million) in 2025 which resulted in a higher program cost without that work being reflected in unit totals.	The actual units were lower than imputed units due to: 1) completing higher number of projects in 2023, which led to a lower number of projects planned for 2025, and 2) a project was cancelled due to the line downrating to a Distribution Service Line (DSL) pressure which removed the need to upgrade the line to assesses for CFR Sub-Part O threats.	Under	On-Target	Over	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to upgrade pipelines in order to be capable of in-line inspection (where warranted). This includes the installation of traditional pig launchers/receivers, replacement of pipe, elbows and main line valves, and additional non-unitized retrofits required due to new technology.
112	N/A	N/A	N/A	N/A	N/A	N/A	N/A

(a) Units for AC Interference Mitigation MAT 3K4 can include # of Alternating Current Coupon Test Station ,# of ground rods installed, and # of zinc ribbons installed.
(a) Units for Cathodic Protection replacement MAT 3K7 can include # of groundbed replacements performed, and # of rectifiers repaired.
(b) Units for WELL - Reworks MAT 3L3 can include # of cementing wells, # of new gas wells, and # of tubing and packer, reliability/down hole safety valves.
(c) Workpapers clearly showed WELL Repair and Replace MAT 3L4 was based on a dollar forecast, not units x unit cost (i.e., non-unitized). WP 6-2 included a "1" under units to represent non-unitized work and this was misinterpreted to be an actual physical unit.
(d) WELL Controls and Continuous Monitoring MAT 3L5 includes unitized (# wells) and non-unitized work.
(e) StanPac MAT 44A is a consolidation of the recorded spend and work completed under various GT Integrity Management and GT Pipeline reliability programs.

K. GT&S MWC Descriptions – Expense

MWC AB – Support – Support encompasses quality management and miscellaneous gas transmission costs not aligned with other MWCs or MATs.

This MWC does not relate directly to safety and/or reliability and/or maintenance.

MWC AH – Maint Gas Storage Facilities – Expense-related programs for PG&E's underground storage field operations.

This MWC relates to safety and/or reliability and/or maintenance as it involves work related to underground storage field operations.

MWC AK – Manage Environmental Operations – Manage Environmental Operations refers to the coordination of policies and procedures regarding hazardous materials. This includes the following:

- Investigating, cleaning, coordinating disposal, and maintaining records on all hazardous materials;
- The facility based fees (i.e., underground storage tanks, facility permits, discharge permits, agency inspection fees, and storm water vault discharge permits);
- Materials and supplies such as drums, containers, labels, signs, absorbent materials as well as the lab testing costs; and
- Environmental compliance plans.

MWC AK does not include PG&E labor for spill response, third party claims, and site relocation costs.

This MWC does not relate directly to safety and/or reliability and/or maintenance.

MWC CM – Gas Transmission Operations – Gas Transmission Operations comprises expense related to the remote monitoring and control of the gas system by operators in the Gas Transmission Control Center. Operators use a SCADA system and related tools to monitor and control various aspects of the GT&S system, including pressure, flow, gas routing, and emergency response. Gas Transmission Operations also comprises work performed by gas planning Engineers who model the GT&S system to support a safe, reliable, and cost-effective supply of natural gas to customers and to enable the system to accommodate future load growth. SCADA gathers information from field devices that measure pressure, flow, temperature, and other physical

characteristics of the gas system. The SCADA system then converts these measurements into electronic signals that are transmitted through a network of radio, telephone, microwave, and other telecommunications systems. Supplied from these systems, computers process and graphically display this data for gas control-room operators. This MWC also includes the cost of electricity to operate the GT&S system, notably the electric-powered gas compressors.

This MWC relates to safety and/or reliability and/or maintenance as it involves work related to monitoring and controlling gas system remotely using SCADA system and tools. This includes overseeing pressure, flow, gas routing and emergency response. Gas planning Engineers model the system to ensure a safe, reliable and cost-effective supply of natural gas anticipating future load growth and identifying constraints enabling proactive maintenance to prevent system failures.

MWC CR – Manage Hazardous Waste Disposal and Transportation – Manage Hazardous Waste Disposal and Transportation refers to the contract costs for hazardous waste disposal, universal waste disposal, and other materials regulated as industrial wastes. This includes:

- Gas operations labor to manage waste disposal arrangements and profiles;
- Taxes and fees (manifest fees) paid to the state for generation and disposal of hazardous waste and costs to manage payments; and
- Pole disposal costs.

MWC CR does not include the disposal of non-routine wastes from spill events.

This MWC does not relate directly to safety and/or reliability and/or maintenance.

MWC CX – Gas Marketing, Sales, and Strategy – Gas Marketing, Sales, and Strategy includes costs associated with the promotion and selling of utility services to present and prospective customers, and with maintaining the associated records.

This MWC does not relate directly to safety and/or reliability and/or maintenance.

MWC DF – Locate and Mark (L&M) – L&M includes the work necessary to comply with Federal pipeline safety regulations and state law that requires PG&E to belong to and share the costs of operating the regional "one-call" notification system. Builders, contractors, and others planning to excavate use this system to notify underground facility owners, like PG&E, of their plans. PG&E then provides the excavators with information about the location of its underground facilities by having Company personnel visit the work site and place color-coded surface markings to show where any pipes and wires are located.

This MWC relates to safety and/or reliability and/or maintenance as it involves work related to L&M where underground facility owners are notified on the color-coded surface markings to show where pipes and wires are located.

MWC DN – Develop and Provide Training – The Gas Qualifications program creates new and revises existing training materials ensuring that the Gas workforce is competent, safe, and qualified and includes costs associated with field employee operator qualifications. It does not include curriculum development, the general maintenance, or delivery of training materials.

This MWC does not relate directly to safety and/or reliability and/or maintenance.

MWC GF – Gas Transmission and Distribution System Mapping –

Gas Mapping encompasses tracking the size, material type, location, configuration, and other essential information needed to identify gas transmission lines and over 42,000 miles of underground gas distribution main and nearly 3.3 million gas services in support of the Company's 4.1 million residential, commercial, and industrial gas customers (accounts). Similar to electric mapping, gas mapping updates and maintains the gas transmission and distribution system maps and records that serve many purposes and are critical to the safe and successful operation of the gas system.

This MWC relates to safety and/or reliability and/or maintenance as it involves tracking the size, material type, location and configuration, and other essential information needed to identify GT&S assets

MWC GJ – Corrosion Control – Includes compliance expenses for 49 CFR § 192, Subpart I – Requirements for Corrosion Control. These include investigating and mitigating stray currents, AC, internal corrosion, performing close interval survey, testing casings without leads, restoring cathodic protection at non-routine monitoring points to adequate levels, and restoring electrical isolation at cased crossings.

This MWC relates to safety and/or reliability and/or maintenance as it involves work related to safety and integrity of infrastructure by investigating and mitigating as stray currents, AC, internal corrosion, performing close interval survey, testing casings without leads, restoring cathodic protection at non-routine monitoring points to adequate levels, and restoring electrical isolation at cased crossings.

MWC GM – Natural Gas Fueling Facilities Operations and Maintenance (O&M) – Natural Gas Fueling Facilities O&M includes the work required to maintain and operate existing natural gas fueling facilities. PG&E operates over 800 NGVs and has over 6,000 customers that use their natural gas fueling facilities. PG&E's network of natural gas fueling stations also serves as a back up to customer owned stations that are not available due to breakdowns or maintenance.

This MWC relates to safety and/or reliability and/or maintenance as it involves work related to ensure the O&M of natural gas fueling facilities. These facilities can serve as backups for customer owned stations during breakdowns or maintenance thus enabling reliability.

MWC GZ – Gas Research, Development and Demonstration (RD&D) – Gas Research, Development & Demonstration includes RD&D work in targeted areas of gas transmission and distribution. The objectives of gas RD&D are to explore new opportunities, concepts, and technologies to continue to provide safe and reliable service to customers at a lower cost, where possible.

This MWC does not relate directly to safety and/or reliability and/or maintenance.

MWC HP – Transmission Integrity Management Program (TIMP)/California Gas Transmission Balancing Accounts – Includes: Team costs, In-Line Inspection (ILI), External Corrosion Direct Assessment (ECDA), Corrosion, Internal Corrosion Direct Assessment (ICDA), Stress Corrosion

Cracking Direct Assessment (SCCDA), Leak Survey, and RMDA. Pipeline Integrity Management Program includes costs to assess and manage the integrity of all gas transmission pipelines whose potential impact circle encompasses High Consequence Areas (HCA). HCAs are defined as areas with 20 or more dwellings, public gathering places, or structures difficult to evacuate.

This MWC relates to safety and/or reliability and/or maintenance as it involves work related to maintenance within the pipeline systems including activities like ILI, ECDA, Corrosion, ICDA, SCCDA, Leak Survey, and RMDA. These assessments identify and mitigate integrity issues like third-party damage, corrosion, stress corrosion cracking and leaks.

MWC JO – GT Pipeline Maintenance – Routine maintenance on the Backbone including Bay Loops and Local Transmission Pipelines.

This MWC relates to safety and/or reliability and/or maintenance as it involves work related to Routine maintenance on Bay Loops and LT Pipelines.

MWC JP – GT Station Maintenance – Preventative maintenance and corrective repairs to Storage, Compressor Station, or Terminal equipment not covered by another specific MAT, including: repairs to valves, regulators and relief valves, manual and automated valves, regulators, monitors and reliefs; repairs to electrical generating equipment; compressor station Power Units, standby generators, Motor Control Center (MCC) and Uninterruptible Power Supply (UPS) systems; and repairs to gas, water and oil cooling systems and holding ponds, heat exchangers, pumps, fans, motors, gearboxes, filters, tanks and sumps.

This MWC relates to safety and/or reliability and/or maintenance as it involves work related to preventive maintenance, corrective repairs to storage, compressor station or terminal equipment. Additionally, maintaining these systems ensures operational efficiency and reduces the risk of unexpected breakdowns.

MWC JT – GT Reliability & General Maintenance – Reliability and general maintenance for GT pipeline and stations.

This MWC relates to safety and/or reliability and/or maintenance as it involves assessing and maintaining the quality of the gas and the Gas Transmission pipeline and stations assets.

MWC JV – Information Technology (IT) – Includes costs for ongoing maintenance, operations and repair for PG&E's IT applications, systems, and infrastructure.

This MWC was not presented in the 2023 GRC as related directly to safety and/or reliability and/or maintenance. However, certain projects within this MWC provide support for safety and/or reliability and/or maintenance projects.

MWC KE – Pipeline Safety Enhance Plan – This category includes expenses associated with strength testing pipelines that are in service.

This MWC relates to safety and/or reliability and/or maintenance as it involves work related to strength testing pipelines that are in service.

MWC LU – Critical Documents Program – Addresses critical documentation delineated in PG&E's Standard TD 4551S, and identifies, modifies, and/or develops documentation to comply with TD 4551S.

This MWC relates to safety and/or reliability and/or maintenance as it involves work related to critical documentation to comply with PG&E's Standard TD 4551S.

MWC LV – GTS Station Assessments – Covers work associated with Engineering Critical Assessments (ECA) phase 1 and phase 2.

This MWC relates to safety and/or reliability and/or maintenance as it involves work related to conducting Engineering critical assessments.

MWC 34 – Standard Pacific Gas Line, Inc. (StanPac), Expense – Includes costs associated with maintaining StanPac gas transmission (gas compressors, pipeline, measuring, and regulating) facilities. Maintenance is generally defined as work that keeps a facility operational. It involves repairs and upkeep to the facility.

This MWC relates to safety and/or reliability and/or maintenance as it involves work related to maintaining StanPac gas transmission (gas compressors, pipeline, measuring, and regulating) facilities, repair, and upkeep of facilities.

MWC OM – Operational Management – Includes labor- and employee-related costs to provide supervision and management support. MWC OM also includes costs incurred by the administrative staff working for the Supervisors/Managers.

This MWC is included as a maintenance activity in accordance with D.19-04-020. GT&S does not consider MWC OM as related directly to safety and/or reliability and/or maintenance work.

MWC OS – Operational Support – Includes labor and employee related- costs to provide services and support that are unrelated to supervision and management.

This MWC does not relate directly to safety and/or reliability and/or maintenance.

L. GT&S MWC Descriptions – Capital

MWC 05 – Tools and Equipment – Includes the costs of miscellaneous tools and equipment. expenditures are necessary to replace damaged, worn out, or obsolete tools and to ensure specialized tools are available to perform testing and other functions.

This MWC does not relate directly to safety and/or reliability and/or maintenance.

MWC 12 – Implement Environment Projects – Environmental Capital includes Spill Prevention Control and Countermeasures upgrades covering improvements at various substations that are necessary to comply with federal requirements. These upgrades include, but are not limited to, catch basin enhancements and basin size increases to capture maximum equipment volumes including water from storm events.

In addition, MWC 12 includes the mitigation (or compensation) component of the habitat conservation plan currently in development for San Joaquin Valley. Such mitigation includes expenditures for acquisition and/or restoration of habitat.

This MWC does not relate directly to safety and/or reliability and/or maintenance.

MWC 21 – Miscellaneous Capital – Miscellaneous capital projects not aligned with any other Gas Transmission MAT.

This MWC relates to safety and/or reliability and/or maintenance as it involves work related to gas pipeline O&M.

MWC 26 – GT Customer Connects – GT Customer Connects covers capital costs to provide service to a new gas customer. This includes all gas facilities extended from the gas transmission system to the meter outlet flange or valve that defines the start of the customer's house line to provide service to a new gas customer. The work includes procuring land rights and easements, facility design (i.e., estimating, mapping, and Engineering), pipe and equipment, meters, permitting, construction, and initial operation of the pipeline system.

This MWC does not relate directly to safety and/or reliability and/or maintenance.

MWC 2F – Build IT Applications and Infrastructure – Includes the costs to design, develop and enhance applications, systems, and infrastructure technology solutions.

This MWC was not presented in the 2023 GRC as related directly to safety and/or reliability and/or maintenance. However, certain projects within this MWC provide support for safety and/or reliability and/or maintenance projects.

MWC 2H – Pipeline Safety Enhance Plan, Capital – This category includes the capital expenditures to replace gas transmission pipelines and perform capital pipe replacements resulting from Pipeline Program strength testing.

This MWC relates to safety and/or reliability and/or maintenance as it involves work related to pipe replacements resulting from Pipeline Program strength testing.

MWC 3K – Corrosion Control – Includes plant PG&E installs, replaces, and/or relocates to comply with 49 CFR § 192, Subpart I – Requirements for Corrosion Control.

This MWC relates to safety and/or reliability and/or maintenance as it involves work related to Corrosion Control.

MWC 3L – Storage Compliance – Includes safety and reliability work required for gas storage wells. This category of work includes retrofit, repair, or assessment of the storage well to (a) mitigate single point of failure; (b) assess the condition of a well; or (c) perform corrective work.

This MWC relates to safety and/or reliability and/or maintenance work required for gas storage wells which includes retrofit, repair, or assessment of the storage well.

MWC 44 – StanPac, Capital – Includes capital cost of improving the safety and reliability of the StanPac transmission pipeline system. Examples of expenditures in this category include replacing high risk, high consequence pipeline segments and pressure regulating facilities identified by PG&E's Pipeline Risk Management Program. This also includes New Business, WRO, valves, and CP.

This MWC relates to safety and/or reliability and/or maintenance as it involves work related to improving the safety and reliability of the StanPac transmission pipeline system.

MWC 73 – GT Pipeline Capacity – Covers capital costs of installing GT facilities to increase the capacity of the GT system to meet customer demand. This work includes installing new gas pipelines, installing pipelines parallel to existing gas pipelines, replacing existing pipelines with a larger diameter and/or higher pressure pipeline, increasing regulating station throughput, adding new gas regulating stations, installing a main to interconnect existing gas systems, and replacing facilities to allow the system to be uprated, which increases operating pressure and capacity.

This MWC relates to safety and/or reliability and/or maintenance as it involves work related to installation of new gas transmission facilities, upgrading existing facilities and replacing facilities to allow the system to be uprated, which increases operating pressure and provides for needed additional capacity.

MWC 75 – GT Pipeline Reliability – Includes capital cost of improving the safety and reliability of the GT pipeline system. Examples of expenditures in this category include replacing high risk, high consequence pipeline segments and pressure regulating facilities identified by PG&E's Pipeline Risk Management Program. This MWC also includes expenditures necessary for PG&E to comply with the many subparts in 49 CFR, Part 192, which governs the construction, maintenance, and operation of natural GT pipelines.

This MWC relates to safety and/or reliability and/or maintenance as it involves work related to improving the safety and reliability of the GT pipeline system including replacing high risk, high consequence pipeline segments and pressure regulating facilities.

MWC 76 – GT Station Reliability – Includes costs related to maintaining and/or improving the safety and reliability of GT Stations and the auxiliary equipment located at these stations. MWC 76 is divided into four areas of focus: (1) Line 300 Station Reliability – funds capital investment made at compressor, metering, and regulating stations along PG&E's Line 300. It includes costs associated with maintaining and/or improving the safety and reliability of the compressor, measurement, regulating, and auxiliary equipment located at these stations. (2) Line 400/401 Station Reliability – funds capital investments made within PG&E's Line 400/401 Compressor Stations. It includes costs associated with maintaining and/or improving the safety and reliability of the gas compressor and auxiliary equipment located at these stations.
(3) Gas Terminals – funds capital investment made within PG&E's gas terminals and at smaller monitoring and control stations located along the GT pipeline system. (4) Storage Facility Reliability – funds capital investments required to maintain reliable operations at PG&E's three underground storage facilities McDonald Island, Los Medanos, and Pleasant Creek.

This MWC relates to safety and/or reliability and/or maintenance as it involves work related to maintaining and/or improving the safety and reliability of gas transmission stations and the auxiliary equipment located at these stations.

MWC 78 – Manage Buildings – Capital Buildings Projects (i.e., facility upgrades/improvements as well as new construction) for Gas Operations.

This MWC does not relate directly to safety and/or reliability and/or maintenance.

MWC 83 – Gas Transmission Work Requested by Others - Gas Transmission Work Requested by Others includes plant PG&E installs, replaces and/or relocates at the request of third parties, typically governmental agencies for public works projects. Cities, counties, developers, and transportation agencies drive the typical WRO relocations.

This MWC does not relate directly to safety and/or reliability and/or maintenance.

MWC 84 – GT Gas Gathering System Manage – Covers capital costs associated with third-party gas well connections/receipts, retirements, and divestitures of PG&E's gas gathering system.

This MWC relates to safety and/or reliability and/or maintenance as it involves work related to third -party gas well connections/receipts, retirements, and divestitures of PG&E's gas gathering system.

MWC 98 – Gas Transmission Integrity Management, Capital – Includes capital costs of upgrading pipelines to enable PG&E to inspect them with an ILI tool, and mitigating damage found as a result of the inspection. PG&E operates its IM Program in compliance with the requirements of the Department of Transportation (DOT), 49 CFR, Part 192, Subpart O – Pipeline IM.

This MWC relates to safety and/or reliability and/or maintenance as it involves work related to upgrading pipelines to enable PG&E to inspect them with ILI and mitigating significant integrity concerns found as a result of the inspection.

M. GT&S MAT Descriptions for Safety and Reliability Work – Expense

MAT AH1 – Well Integrity Management Plan (WELL) – Integrity Assessments – Storage wellbore surveys and assessments, including Gamma Ray Neutron, Cement Bond Log, Noise/Temperature, Magnetic Flux Leakage and Sonic surveys and other similar assessments. Does not include assessments that are completed as part of well rework projects.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to Integrity Assessments and Storage wellbore surveys.

MAT AH2 – WELL Reworks – Well assessments and other expenses that are completed as part of storage well integrity assessment rework projects including preparing and isolating wells for assessment activities.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to completion of storage and well integrity assessment projects.

MAT AH3 – WELL, Other – Miscellaneous storage expenses, such as Engineering support, IM analysis software, site plans, emergent and emergency support. Also includes wellhead and associated well injection and withdrawal equipment maintenance within the Storage Asset Family boundary. Does not

include costs for storage well reworks and integrity assessments that are recorded in MATs AH1 and AH2.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to Engineering support and maintenance, emergency preparedness and identification of potential integrity issues early using IM analysis software.

MAT AH4 – **Gill Ranch Operations and Maintenance (O&M)** – Expense funds contributed to, or expenses incurred to fulfill PG&E's obligations under its joint ownership agreement with Gill Ranch Storage LLC.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to Gill Ranch O&M.

MAT AH# - Maint Gas Storage Facilities – Expense-related programs for PG&E's underground storage field operations.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to underground storage field operations.

MAT CMA – GT&S Operations – Operate and control the GT&S system; account and bill for wholesale customer activity; plan and conduct Engineering analysis for daily operations and to determine capacity available for marketing; plan and conduct Engineering analysis for long term backbone, storage, and LT capacity, facility requirements, and operations. These costs are largely for staff. They can also include contract costs, subscription costs, and similar expenses.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to operations and control of GT&S System, conduct Engineering analysis for daily operations and to determine capacity available for marketing.

MAT CMB – Electric Power for Gas Compressors – Inter-Company Energy Usage Charge for all electric powered GT&S gas compressors.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to ensuring energy supply to gas compressors to maintain proper functioning.

MAT DFA – L&M – L&M underground Gas and Electric Distribution facilities per USA requests. Preparation of maps, process tickets, and perform administrative work, and Gas and Electric damage prevention activities. Does not include L&M for Gas and Electric Distribution or Electric Transmission facilities. Does include calibration/repair of equipment.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to performing damage prevention activities that helps prevent accidental damage to underground facilities and reduces risk of gas leaks.

MAT DFB – Locate and Mark (L&M), Standby – Includes observation of work performed within 5 feet of a gas or electric transmission facility or for excavation activity within close proximity of a critical transmission facility.

This MAT relates to safety and/or reliability and/or maintenance as it involves monitoring work conducted in close proximity to transmission facilities minimizing accidental damage and prevents service interruptions.

MAT GFP – Mapping Support Transmission – Transmission Mapping and Pipeline Features List (PFL) work that is not directly chargeable to orders. This work includes: (1) transmission mapping (including PFL) activities not directly charged to orders such as posting obsolete orders, delineations, posting corrections, updating operating maps and diagrams, asset registry updates and Requests for Work (RW), CAP mapping and information and data requests; and (2) special transmission mapping projects related to the integrity and consistency of the data in our systems of record.

This MAT relates to safety and/or reliability and/or maintenance as it includes: (1) transmission mapping (including PFL) activities not directly charged to orders such as posting obsolete orders, delineations, posting corrections, updating operating maps and diagrams, asset registry updates and RWs, CAP mapping and information and data requests; and (2) special transmission mapping projects related to the integrity and consistency of the data in our systems of record.

MAT GFQ – GT&D Data Management – Gas Operations Gas Distribution and Transmission data management expenses including gas data stewardship, data quality improvement, and program implementation for data assets under the Data Asset Family management.

This program relates to safety and/or reliability and/or maintenance as it includes Gas Distribution and Transmission data management expenses including gas data stewardship, data quality improvement, and program implementation for data assets under the Data Asset Family management.

MAT GJA – Electrical Interference, Alternating Current – 49 CFR 192.467 requires that protective measures be taken where pipelines run in proximity to alternating current electrical equipment such as substations, transmission towers, and wooden pole -supported power lines. Proximity to these may result in alternating current fault strikes, a significant safety hazard for personnel, or induced alternating current, both of which may also cause accelerated corrosion. This MAT captures work associated with investigation to identify locations with a possible alternating current interference threat, data analyses, risk ranking of inspection data, and non-capital mitigation efforts. In addition, this MAT funds work associated with mitigating arc fault conditions through installation of grounding equipment on electric assets.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to mitigation of risks posed by AC interference near pipelines caused by induced corrosion or fault currents.

MAT GJB – AC – 49 CFR 192.479 481 requires that pipeline operators inspect exposed piping for AC at least once every 3 years. AC may occur when exposed pipeline interacts with moisture in the environment, degrading pipeline integrity. When AC is indicated during AC Patrol (see MAT JOZ), a follow up inspection occurs, which is captured in MAT GJB. Should that inspection show the need for remediation, PG&E may recoat the affected piping and conduct pipeline repairs and pipeline support work to better address the AC. These activities should also be captured in MAT GJB.

This MAT relates to safety and/or reliability and/or maintenance as it involves remediating AC on exposed Gas Transmission piping.

MAT GJC – CP Expense – 49 CFR 192.463 requires the application of CP to buried metallic pipeline to mitigate the threat of external corrosion. If CP levels are inadequate and cannot be made adequate through troubleshooting, PG&E may have to perform additional expense activities to restore CP to adequate levels. Examples include installing insulators, bonds, and recoating

less than 100 feet of buried piping. This MAT also covers the expense costs of implementing the 850 Off criterion.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to mitigation of threat of external corrosion and restoring CP to adequate levels thus reducing the risk of corrosion related failures and leaks.

MAT GJD – Test Stations – 49 CFR 192.469 requires PG&E to maintain sufficient test stations or other contact points for electrical measurement to determine the adequacy of CP. Prior to installing test stations to meet this criterion, PG&E must assess the sufficiency of its test stations and other contact points with surveys. Costs associated with these surveys as well as the installation of test stations that do not meet PG&E's capital criteria are recorded in MAT GJD.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to ensuring the adequacy of CP through sufficient test stations or contact points thereby preventing corrosion related deterioration.

MAT GJE – Close Internal Survey (CIS) – CIS is a method for determining the adequacy of CP between corrosion monitoring points. This data is used to evaluate the health of the corrosion control system. Locations of possible active external corrosion are identified and analyzed through excavation and/or direct examination. This MAT is associated with costs for the survey work as well as subsequent excavations/DAs.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to determining the adequacy of CP between corrosion monitoring points which is used to evaluate the health of the corrosion control system.

MAT GJF – Electrical Interference Direct Current (DC) – 49 CFR 192.473 requires each operator whose pipeline system is subjected to stray currents to have a continuing program to minimize the detrimental effects of DC Interference. DC interference expense work includes program management, galvanic anode installation, data analysis, bond wire installation, and coordination efforts with the other asset owners outside of PG&E.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to minimizing detrimental effects of DC interference thus reducing the risk of corrosion related failures and leaks.

MAT GJH – IC – 49 CFR 192.475 192.477 prohibits transportation of corrosive gas unless the corrosivity of the gas is investigated and steps are taken to minimize IC. IC may occur if moisture or corrosive agents are introduced into PG&E's gas system through storage or gas gathering facilities. Routine monitoring for IC includes inline cleaning, testing internal probes/coupons, monitoring drips, and performing liquid analyses. This MAT holds costs for these activities and other IC expense work, such as site specific plans, coupon/probe replacement, and IC investigations conducted by Corrosion Engineering (not ICDA).

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to investigating the corrosivity of gas, monitoring for IC and conducting related activities such as inline cleaning, testing internal probes/ coupons, and performing liquid analysis.

MAT GJJ – Low Read Investigations – Low read investigations is non routine testing of low pipe to soil reads documented during transmission leak repairs, direct examinations, ECDA and CIS to ensure appropriate levels of CP on transmission pipelines. This could include minor mitigation work (such as adjusting a rectifier).

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to conducting low read investigations to identify instances where CP levels are insufficient and performing necessary mitigation work such as adjusting rectifiers.

MAT GJK – Corrosion Support – Holds expense costs related to coatings research, data/program management, field support, and remote monitoring unit licenses.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to monitoring coating performance allowing data/program management, field support, and remote monitoring unit licenses.

MAT GJL – Casings Monitoring – Per internal gas standards, all casings must be monitored on an annual basis to ensure proper isolation from the carrier pipe and compliance with 49 CFR 192.467. However, there are some casings in

PG&E's GT system without test stations, leads, vents, or other facilities required to take casing to soil readings. MAT GJL captures costs associated with the specialized testing required to monitor this set of casings.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to monitoring of all casings to ensure proper isolation from the carrier pipe.

MAT GJM – Casings – 49 CFR 192.467 requires that each buried or submerged pipeline be electrically isolated from the protective metallic casings in which they are nested. A metallic or electrolytic contact between these two structures may cause corrosion and requires remediation. This may involve replacing end seals, removing segments of the casing, replacing link seals and insulation spacers, flushing, and draining casings, repairing coatings, and gelling the casing after site restoration. A casing project is considered expense related if a casing less than 100 feet in length is mitigated or if a casing greater than 100 feet is not successfully gelled. Costs associated with casing test station installation are also recorded in MAT GJM.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to remediation activities from corrosion of metallic or electrolytic contact between submerged pipeline and protective metallic casings.

MAT GMD – Liquified Natural Gas (LNG)/Compressed Natural Gas (CNG) – Corrective and Preventive Maintenance on CNG/LNG Trailer.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to Corrective and Preventive Maintenance on CNG/LNG Trailer.

MAT HPA – TIMP, Other – Covers all work and services associated with supporting TIMP. This includes overhead costs and any services and products not specific to any other MAT.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to the TIMP.

MAT HPB – Traditional ILI Runs Pigging – Covers work associated with conducting traditional ILI cleaning and inspection runs on GT pipelines with tools propelled by gas flow. Expense examination and repairs (i.e., digs), are recorded in MAT HPI.

This MAT relates to safety and/or reliability and/or maintenance as it involves work associated with conducting traditional ILI cleaning and inspection runs on GT pipelines.

MAT HPC – ECDA Indirect Inspections – Engineering – Covers all work associated with the following three of the four phases of ECDA including: (1) Phase 1: Pre-Assessment; (2) Phase 2: Indirect Inspection Testing; and (3) Phase 4: Post Assessment. Phase 3 Direct Examination, ECDA excavations and repairs are recorded in MAT HPN.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to Direct assessment for external corrosion threat assessment, as required by CFR 49, Subpart O.

MAT HPE – TIMP Semi-annual Leak Surveys – Covers leak surveys per 192.935 (d)(3), which requires semi-annual leak surveys conducted on Class 3/4 non HCA pipeline operating under 30 percent Specified Minimum Yield Strength as required by Subpart O.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to leak surveys implemented as P&M measures.

MAT HPF – Hydrostatic Testing, IM – Covers hydrostatic tests conducted for the purpose of assessing pipeline identified by TIMP to be in compliance with 49 CFR Part 192, Subpart O. The hydrostatic testing work involves three efforts (1) Review and validation of records to prove a pipeline has had a prior hydrostatic test performed; (2) Pipeline replacement where necessary to prepare a pipeline for testing; and (3) Filling the inside of the pipeline with water and raising the pressure to a predetermined value and holding it for a period of time.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to hydrostatic tests performed to assess for threats in HCA, as required by CFR 49, Subpart O.

MAT HPI – ILI Direct Exam and Repair – Covers direct examination digs and repairs made as a result of the ILI results.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to direct examination digs and repairs made as a result of the ILI runs.

MAT HPJ – ICDA Indirect Inspections – Covers all work associated with the following three of the four phases of ICDA including: (1) Phase 1: Pre-assessment, (2) Phase 2: Region Identification, and (3) Phase 4: Post Assessment. Phase 3: Direct Examination, ECDA excavations and repairs, are recorded in MAT HPO.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to Direct assessment for internal corrosion threat assessment, as required by CFR 49, Subpart O.

MAT HPK – SCCDA Indirect Inspections – Covers all work associated with the following three of the four phases of SCCDA including: (1) Phase 1: Pre assessment; (2) Phase 2: Indirect Inspection Testing; and (3) Phase 4: Post Assessment. Phase 3: Direct Examination, ECDA excavations and repairs, are recorded in MAT HPP.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to Direct assessment for stress corrosion cracking threat assessment, as required by CFR 49, Subpart O.

MAT HPM – Replacements – Replacements on pipe segments less than 50 feet due to IM threats.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to pipe replacements, less than 50 feet, due to integrity concerns identified during threat assessments.

MAT HPN – ECDA Direct Examinations – Costs related to ECDA Phase 3, Direct Examination, which includes the excavations and repairs including Dig Program Management Office (PMO) overhead, excavation costs, permitting, mapping, etc.

This MAT relates to safety and/or reliability and/or maintenance as it involves the excavations, direct examinations and any repairs required by ECDA indirect inspections.

MAT HPO – ICDA Direct Examinations – Costs related to ICDA Phase 3, Direct Examination, which includes ICDA excavations and repairs including Dig PMO overhead, excavation costs, permitting, mapping, etc.

This MAT relates to safety and/or reliability and/or maintenance as it involves the excavations, direct examinations and any repairs required by ICDA indirect inspections.

MAT HPP – SCCDA Direct Examinations – Costs related to SCCDA Phase 3, Direct Examination, which includes SCCDA excavations and repairs including Dig PMO overhead, excavation costs, permitting, mapping, etc.

This MAT relates to safety and/or reliability and/or maintenance as it involves the excavations, direct examinations and any repairs required by SCCDA indirect inspections.

MAT HPR – Non-Traditional ILI Runs Pigging – Covers work associated with conducting non-traditional ILI cleaning and inspection runs on GT pipelines with tools propelled by robot or cable.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to non-traditional ILI cleaning and inspection runs on GT pipelines.

MAT HPS – Geo-hazard Studies – Consists of identification, characterization, and monitoring of geo-hazards along the gas transmission corridor.

This MAT relates to safety and/or reliability and/or maintenance as it involves annual work related to failure, incident and leak causal investigations to better inform threat identification required by CFR 49, subpart O.

MAT HPT – Root Cause Analysis – Failure, incident, and leak investigations for IM. This is for Engineering lab analysis; not for performing cut outs or repairs.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to Failure, incident, and leak investigations for IM.

MAT HPU – TIMP Direct Examinations – Direct Examination as an assessment method. Activities include excavation, examination, repair, and continual evaluation.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to utilizing direct examination to perform threat assessments, which includes include excavation, examination, and repair, as required by CFR 49, Subpart O.

MAT JOA – Rectifier Maintenance – 49 CFR 192.465(b) requires that each CP system rectifier (or other impressed current source) be inspected six times per calendar year, with intervals not exceeding two and a half months. In addition, PG&E requires annual maintenance on rectifiers, which includes safety

requirement inspection, ground resistance measurements, and rectifier output recordings. MAT JOA captures costs associated with these activities.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to annual maintenance on rectifiers, which includes safety requirement inspection, ground resistance measurements, and rectifier output recordings.

MAT JOB – CP Monitoring – 49 CFR 192.465(a) requires that all pipeline under CP must be tested at least annually, with intervals not exceeding 15 months. Similarly, 49 CFR 192.465(c) requires that each current switch, diode, and critical interference bond be examined for proper performance six times annually, with intervals not exceeding two and a half months. Routine monitoring activities intended to comply with these provisions include: pipe to soil reads, casing to soil reads, anode measurements, switch and diode inspections, bond inspections, and soil resistivity measurements. Costs associated with these activities are recorded in MAT JOB.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to testing of all pipeline under CP which includes activities like pipe to soil reads, casing to soil reads, anode measurements, switch and diode inspections, bond inspections, and soil resistivity measurements.

MAT JOC – CP Troubleshooting – 49 CFR 192.465(d) requires PG&E to take prompt remedial action to correct any deficiencies indicated by routine CP monitoring. Troubleshooting is a critical component of this remedial action. MAT JOC captures all costs associated with troubleshooting performed by corrosion mechanics. Note, corrective work performed by construction crews is recorded in MAT JOQ.

This program relates to safety and/or reliability and/or maintenance as it includes troubleshooting CPAs which are operating outside of allowable range and determining necessary corrective action.

MAT JOE – Ground Leak Survey – Perform foot and mobile surveys of transmission pipelines (including on waterways). Includes related mapping and contract work in support of activity (e.g., preparing survey map packages, entering leak check/recheck information into the leak tracking program, etc.). TIMP leak survey (second of semi-annual surveys) is recorded in MAT HPE.

Includes leak survey equipment calibration. Station leak survey is recorded in MAT JPE.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to foot and mobile surveys of transmission pipelines.

MAT JOF – Required Ground Pipeline Patrol – Perform ground Pipeline Patrols for compliance, as well as special investigations including, but not limited to, excavation, structural encroachments, earth movements, and changes in human occupancy. Includes ground patrol within no-fly zones and ground patrol investigations in response to aerial patrol observations.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to ground Pipeline Patrols for compliance and investigations conducted including excavation, structural encroachments, earth movements, and changes in human occupancy.

MAT JOG – PM Gas Regulator General – PM at regulator stations and/or Pressure Limiting Stations (PLS) “inside the fence,” including regulators, automated valves, manual valves, odorizers, separators, filters, and vault inspections. Costs to dewater the vault to perform PM and inspection are recorded to PM. SCADA maintenance is recorded in MAT JO1. Meter and Chromatograph Maintenance are recorded in MAT JOX.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to Preventative maintenance at regulator stations and/or PLS (inside the fence).

MAT JOH – PM Gas Pipeline Valve Manual – Perform scheduled inspection of Transmission manual valves, outside of stations. Clean/pump out vaults/enclosures. MAT includes maintenance performed on fire valves (inlet/outlet valves) on distribution regulator stations.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to scheduled inspection of Transmission manual valves, outside of stations and maintenance performed on fire valves (inlet/outlet valves) on distribution regulator stations.

MAT JOI – PM Gas Pipeline Valve Automated – Perform scheduled inspection of Transmission automated valves and actuators, outside of stations. Clean/pump out vaults/enclosures. SCADA transmitter inspection/maintenance is recorded in MAT JO1.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to inspection of Transmission automated valves and actuators, outside of stations. Clean/pump out vaults/enclosures.

MAT JOJ – Gas Holders Maintenance – PM and CM on GT Holders and associated equipment.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to gas transmission holders and maintaining equipment like GT Holders. maintenance.

MAT JOK – Operate Transmission Pipelines – Take odorometer readings ("sniff tests"); calibrate fixed test gauges and portable pressure recorders; calibrate tools and equipment (excluding those used for leak survey or L&M); monitor pressures; remove line liquids; service separators; and replace filters.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to calibration of calibrating tools and equipment, monitoring of pressures fixing test gauges, removing line liquids and replacement of replacing filters.

MAT JOL – Operate Transmission Regulator Station – Control the supply and flow of gas through the Transmission system; adjust regulator flow rates; change transmission station charts; maintain station pressure; troubleshoot system pressure or gauges. Perform maintenance on mechanical permanent chart recorders. Note: The downloading of ERX transmitter chart data is counted as one unit, regardless of the number of charts downloaded.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to controlling the supply and flow of gas through the Transmission system; adjusting regulator flow rates, maintaining the station pressure, troubleshooting the system pressure or gauges, maintaining mechanical permanent chart recorders.

MAT JOM – CM Gas Regulator General – CM at regulator stations and/or PLS "inside the fence," including regulators, automated valves, manual valves, odorizers, separators, filters, and vaults. Costs to dewater the vault to perform CM is recorded in MAT JOM. SCADA CM is recorded in MAT JO2. Meter and Chromatograph Maintenance are recorded in MAT JOY.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to corrective maintenance at regulator stations and/or PLS (inside the fence).

MAT JON – CM Gas Pipeline Valve Manual – Repair or replace (up to two inches) Transmission pipeline manual valves, outside of stations. Repair/seal vaults and lids. MAT includes CM performed on fire valves (inlet/outlet valves) on distribution regulator stations.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to repair and replacement of Transmission pipeline manual valves, outside of stations.

MAT JOO – CM Gas Pipeline Valve Automated – Repair or replace (up to two inches) Transmission automated pipeline valves and actuators, outside of stations. Repair/seal vaults and lids. SCADA transmitter repair is recorded in MAT JO2.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to repair and replacement of Transmission automated pipeline valves and actuators, outside of stations.

MAT JOP – CM Gas Main Leak – Expense repair of all non dig-in leaks on any transmission pipelines and associated appurtenances (flanges, valves, etc.,) including repair at pipeline stations. Excludes leak repair at Compressor stations and Brentwood and Milpitas Terminals. Includes leak pinpointing and related mapping work in support of activity.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to Expense repair of all non-dig in leaks on any transmission pipelines including repair at pipeline stations.

MAT JOQ – CP CM – 49 CFR 192.465(d) requires PG&E to take prompt remedial action to correct any deficiencies indicated by routine CP monitoring. If troubleshooting conducted by corrosion mechanics fails to remedy the deficiency, CP may be necessary. CM may include: repairing existing anodes or rectifiers, excavating gas facilities to install insulating material, or restoring a downed CPA w/o replacing capital plant.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to remedial actions taken to correct any deficiencies indicated by routine CP monitoring.

MAT JOR – Leak Rechecks – Recheck leaks according to leak grade.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to leak rechecks.

MAT JOS – Pipeline Marker Maintenance – Repair or replace pipeline markers and indicators on transmission lines, includes warning signs where the pipeline crosses navigable waterways.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to repair and replacement of pipeline markers and indicators on transmission lines.

MAT JOT – Routine Weed Abatement – This subprogram covers weed abatement surrounding PG&E facilities, such as compressor stations, storage fields, regulator stations, and meter stations. Vegetation management and remediation efforts to maintain GT pipeline Right-of-Way (ROW) and ensure safe access to pipelines for maintenance or repair is recorded in MAT JTK.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to weed abatement surrounding PG&E facilities, such as compressor stations, storage fields, regulator stations, and meter stations.

MAT JOV – Required Aerial Pipeline Patrol – Pipeline patrol performed via helicopter or fixed wing aircraft.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to required pipeline patrol.

MAT JOW – Aerial Leak Survey – Perform aerial leak surveys of transmission pipelines. Includes related mapping and contract work in support of activity (e.g., preparing survey map packages, entering leak check/recheck information into the leak tracking program, flight costs etc.) TIMP leak survey (second of semi-annual surveys) is recorded in MAT HPE.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to aerial leak surveys of transmission pipelines.

MAT JOX – PM Meter Maintenance, Meter, and Chromatograph – includes scheduled inspection, calibration, and planned maintenance of gas metering equipment including transmission meters, chromatographs, sulfur analyzers and odorizers.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to inspection, calibration, and planned maintenance of gas metering equipment.

MAT JOY – CM Meter Maintenance – Repairs and CM to gas metering equipment including transmission meters, chromatographs, Sulfur Analyzers and odorizers.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to Repairs and CM to gas metering equipment.

MAT JOZ – AC Patrol – 49 CFR 192.481 requires PG&E to inspect each pipeline or portion of pipeline that is exposed to the atmosphere for evidence of AC at least once every three calendar years. AC inspections consist of two components, an initial survey and a follow up investigation when potential AC is indicated. MAT JOZ captures costs associated with the initial survey and MAT GJB captures costs associated with the follow up investigation and remediation if necessary.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to patrols and inspection of pipelines for remediation from AC.

MAT JO1 – PM SCADA Maintenance – Inspection and PM on transmission SCADA equipment including RTUs, ERXs, transmitters, and transducers.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to Inspection and preventive maintenance on transmission SCADA equipment.

MAT JO2 – CM SCADA Maintenance – Repairs and CM on transmission SCADA equipment including RTUs, ERXs, transmitters, and transducers.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to repairs and corrective maintenance on transmission SCADA equipment.

MAT JO# – GT Pipeline Maintenance – routine maintenance on the Backbone including Bay Loops and Local Transmission Pipelines.

This MAT relates to safety and/or reliability and/or maintenance as it involves work/costs related to MWC JO, including SCV.

MAT JPA – PM StorCompStat Piping Assets – PM on station piping outside the compressor building at backbone compressor stations, PG&E storage facilities and terminals. Include maintenance of instruments, regulators, valves, meters, orifice plates, sulfur analyzers and chromatographs.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to preventive maintenance on station piping outside the compressor building at backbone compressor stations, PG&E storage facilities and terminals.

MAT JPB – CM StorCompStat Piping Assets – CM and repair on station piping outside the compressor building at backbone compressor stations, PG&E storage facilities and terminals. Include maintenance to instruments, regulators, valves, meters, orifice plates, sulfur analyzers and chromatographs.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to Corrective maintenance and repair on station piping outside the compressor building at backbone compressor stations, PG&E storage facilities and terminals.

MAT JPC – PM StorCompStat GasProcess – Routine PM to gas processing equipment, including: (1) reboilers: all equipment on skids, including, but not limited to pumps, motors, heat exchangers, burners, controls, filters, and gauges; (2) thermal oxidizer unit: all equipment, including: Variable Frequency Drivers (VFD), blowers, burner, fuel gas; (3) methanol: pumps, gauges, reliefs, vapor testing, ordering of methanol; (4) filter separators: elements, gauges, dump valve; (5) glycol, coolant and odorant; and (6) cooling towers.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to routine preventive maintenance to gas processing equipment including reboilers, thermal oxidizer unit, methanol pumps and filter separators.

MAT JPD – PM StorCompStat Gas Compressor – PM inside the compressor building at backbone compressor stations and storage facilities. Includes maintenance to (1) compressor drive units; controls, turbines, heads, plugs; (2) compressors; valves, engine control equipment; (3) turbo chargers; (4) auxiliary compressor equipment; fuel, lubrication, filters, Condition-Based Maintenance (CBM); (5) gas, water, and oil cooling systems; and

(6) consumables used for compressors and power generators; lube oil, cylinder oil.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to preventive maintenance inside the compressor building at backbone compressor stations and storage facilities.

MAT JPE – PM StorCompStat Support – Routine PM to equipment at: backbone compressor stations, PG&E storage facilities and terminals, including: (1) Programmable Logic Controllers (PLC), Human Machine Interface (HMI), SCADA, and alarm systems; (2) air compressors, air dryers, air systems; (3) evaporation ponds; (4) hydraulic systems; (5) fire water systems; (6) raw water or freshwater systems; and (7) tool calibrations. Includes leak survey of backbone compressor stations, storage facilities and terminals. Storage well leak surveys are recorded in MAT JPO.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to routine preventive maintenance to equipment at backbone compressor stations, PG&E storage facilities and terminals.

MAT JPG – CM StorCompStat Gas Process – CM and repair to gas processing equipment, including: (1) reboilers; all equipment on skids including, but not limited to pumps, motors, heat exchangers, burners, controls, filters, and gauges; (2) Thermal Oxidizer (ToX) unit: all equipment including VFD, blowers, burner, fuel Gas; (3) methanol: pumps, gauges, reliefs; (4) filter separators: elements, gauges, dump valve repair; and (5) cooling towers.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to corrective maintenance and repair to gas processing equipment including reboilers, ToX unit, Methanol Pumps and Filter Separators.

MAT JPH – CM StorCompStat Gas Compress – CM and repair inside the compressor building at backbone compressor stations and storage facilities. Includes maintenance to: (1) Compressor Drive Units; Controls, Turbines, Heads, Plugs; (2) Compressors; Valves, Engine Control Equipment; (3) Turbo Chargers; and (4) Auxiliary Compressor Equipment; Fuel, Lubrication, Filters, CBM, Gas, water, and oil cooling Systems.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to corrective maintenance and repair inside the compressor building at backbone compressor stations and storage facilities.

MAT JPI – CM StorCompStat Support – CM and repair to equipment at backbone compressor stations, storage facilities and terminals, including: (1) PLC, HMI, SCADA, and alarm systems; (2) air compressors, air dryers, air systems; (3) evaporation ponds; (4) Hydraulic systems; (5) fire water systems; and (6) raw water or fresh water systems. For minor leak repairs, costs are recorded in the MAT tied to the asset being repaired.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to corrective maintenance and repair to equipment at backbone compressor stations.

MAT JPK – PM Power Units – Routine PM to all Power Unit equipment, including: Electrical Generation Power units; Standby/Emergency Generators; UPS; MCC switchgear, Auto Transfer Switch (ATS).

This MAT relates to safety and/or reliability and/or maintenance as it involves

work related to routine preventive maintenance to all Power Unit equipment.

MAT JPL – CM Power Units – CM and repairs to all Power Unit equipment including Electrical Generation Power units; Standby/Emergency Generators; UPS; MCC switchgear, ATS.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to corrective maintenance and repair to all Power Unit equipment.

MAT JPN – Station Operations – Costs associated with the daily, 24-hour operations of station facilities, including: (1) operators' labor on shift; (2) ESD Testing; (3) maintenance plan required inspections of fire extinguishers, first Aid/ automated external defibrillator (AED); and (4) eyewash inspections.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to station operations (24-hr operations of station facilities), inspection plans involving fire extinguishers and first aid/AED.

MAT JPO – PM Storage Wells – PM of equipment from the well head down, including: (1) well heads; Uphole Safety Valve (UHSV), Downhole Safety Valve (DHSV), master sates; (2) sand inspections, surface casings, wire lines; (3) reservoir Engineering support; (4) well meter runs; orifice plates, gauges, line rupture controls, solenoids, UHSV and DHSV Controls; and (5) leak survey of the well heads.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to preventative maintenance of storage wells and its equipment (i.e. preventative maintenance of all equipment from the well head down).

MAT JPP – CM Storage Wells – CM of equipment from the well head down, including: (1) well heads; UHSV, DHSV, master gates; (2) surface casings, wire lines; (3) reservoir Engineering support; (4) well meters; orifice plates, gauges, line rupture controls, solenoids, UHSV, and DHSV Controls; and (5) leak repair at the well heads.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to corrective maintenance and repair to storage wells (i.e., corrective maintenance of all equipment from the well head down).

MAT JPQ – California Air Resources Board (CARB) Leak Survey – Expense survey includes Method 21 quarterly surveys at 12 facilities, inventory inspection, leak pin pointing, audio visual inspections. Includes the California Geologic Energy Management Division (CalGEM) daily leak surveys at the storage facilities.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to performing quarterly surveys at facilities, carrying out inventory and audio-visual inspections and also by carrying out daily leak surveys at storage facilities.

MAT JPR – CARB Leak Repairs – Expense repairs attributed to leaks found as a result of a quarterly Method 21 survey at one of the 12 transmission facilities (three storage: McDonald Island, Pleasant Creek, Los Medanos and 9 compressor stations: Tionesta, Burney, Gerber, Delevan, Bethany, Santa Rosa, Kettleman, Hinkley, Topock). Includes repairs of leaks found by the CalGEM leak survey.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to identification and repair of leaks through quarterly method 21 surveys and CALGEM leak surveys at transmission facilities.

MAT JP# – GT Station Maintenance - Preventative maintenance and corrective repairs to Storage, Compressor Station, or Terminal equipment not covered by another specific MAT.

This MAT relates to safety and/or reliability and/or maintenance as it involves work/costs related to MWC JO, including SCV.

MAT JTB – Pipeline Repair – Expense pipeline repair projects: Pipeline repairs (leak, corrosion, weld, or damage, etc.) where a non-capital asset was installed (clamp, sleeve, etc.), and/or pipe <50 feet was cut out and replaced; Third-party damage or dig-ins; and other safety and reliability expense repairs (gas gathering sales, etc.).

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to identification and repair of leaks, corrosion, weld, and damages by installing non-capital assets. This includes third party damage, and other safety or reliability expense repairs.

MAT JTC – Hydrostatic Testing, D.11-06-017 – Costs for hydrotesting when driven by the Traceable, Verifiable, and Complete (TVC) records (CPUC D.11 06 017). Class Location change hydrotests are recorded in MAT JT9, and IM hydrotests are recorded in MAT HPF.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to carrying out hydrotests to ensure the safety of our gas pipelines.

MAT JTD – Pipeline Other Expense – Pipeline Other work includes: Scoping studies and field investigations (such as MAOP discoveries), potential mechanical damage investigations, anomaly investigations, operational pigging when necessary, for assessment of liquids after a liquid upset condition and other investigatory work where excavation or internal assessment is required at pipe related facilities. Depending on the results, repair work may be required.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to pipeline investigations.

MAT JTH – Permits & Fees Projects – Permits and fees associated with the operations of transmission stations, including, but not limited to McDonald Island Reclamation Fees, Gas Lease Fees, DOT Fees, American Gas Association Non-Lobbying Dues, Lease Payments, etc.

This MAT relates to safety and/or reliability and/or maintenance as it involves payment of permits and fees associated with the operations of Gas Transmission stations.

MAT JTK – GT Vegetation Management – Vegetation Management Operations take place to support the safety and integrity of gas pipelines through removal and abatement of vegetation encroachments on the ROW per IM standards. This work includes a foot patrol to document conditions of surrounding vegetation and identify new plantings. This work is conducted to help provide safe access to operate, maintain, and respond in the event of an emergency.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to removal and abatement of vegetation encroachments on the ROW per IM standards, a foot patrol to document conditions of surrounding vegetation and identify new plantings, also to help provide safe access to operate, maintain, and respond in the event of an emergency.

MAT JTL – Station Gas Safety Excellence – Includes project costs for the support and enhancement of the development of the Facility IM Program; this includes risk identification, algorithm development, data integration, prioritization of mitigation activities, root cause analysis, process safety support, and related activities that align with PG&E's Gas Safety Excellence principles.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to support and enhancement of the development of the Facility IM Program; this includes risk identification, algorithm development, data integration, prioritization of mitigation activities, root cause analysis, process safety support.

MAT JTM – GT Capacity Uprates – Conduct hydrotests and similar activities to increase the MAOP-S of a hydraulically independent system for the primary purpose of increasing its capacity, as an alternative to increasing system capacity by installing new facilities. This is in contrast to hydro testing and similar activities undertaken primarily to restore the MAOP of a pipe segment (not necessarily a system) for which the pressure was reduced for safety reasons.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to conducting hydrotests to increase the MAOP-S of a

hydraulically independent system for the primary purpose of increasing its capacity.

MAT JTO – Encroachments Structures and ROW – Mitigation of pipeline encroachments such as stockpiling, equipment, or structures on ROW, maintenance of pipeline access roads, ROW clean up and access issues not related to vegetation management.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to Mitigation of pipeline encroachments such as stockpiling, equipment, or structures on ROW, maintenance of pipeline access roads, ROW clean up.

MAT JTQ – Class Location Studies – Costs for routine Class Location studies, including orthographically corrected aerial photography, occupancy field verification, creation of a digitized structures layer, and annual class analysis.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to orthographically correction of aerial photography, occupancy field verification, creation of a digitized structures layer, and annual class analysis as well as maintaining costs for routine Class Location studies.

MAT JTR – Valve Program – Expense costs for valve replacements of inoperable or hard to operate valves that are greater than two inches in diameter and valve repair (non-CP type repairs such as replacement of operator extension, gearbox, etc.), regardless of valve size. May also include valves that are replaced for class location changes; valves that are leaking; and replacement of other reliability valves.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to replacement of valves in case of class location changes or valves which were leaking, replacement of other reliability valves.

MAT JTT – Geohazard Mitigations – Expense geohazard mitigation work triggered by recommendations from Geohazard Studies. Includes but not limited to drainage redirection, riprap, sandbags, and gabion baskets.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to carrying out mitigation work based on recommendations from geohazard studies, carrying out drainage redirection, riprap, sandbags, and gabion baskets.

MAT JTV – Station Strength Tests – Includes work associated with strength testing of station piping and components identified by ECA 1 or ECA 2 at both Compression and Processing (C&P) and Maintenance and Construction (M&C) facilities. This MAT will only include the recoverable portion of the costs (i.e., Strength Testing costs associated with stations built on or before January 1, 1956).

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to strength testing of station piping and components identified by Engineering critical assessments at GT facilities.

MAT JTW – Routine Spend M&C – Includes costs for M&C Routine Spend Expense for the following work:

- Station Auxiliary M&C Projects: includes wide assortment of projects within the M&C Asset Family that are typically unique occurrences and do not qualify for another M&C program, examples of this type of work include: retirements, odorant, odorizer modifications, traffic barriers, containment repairs, filter separator maintenance, major chromatograph maintenance, temporary clamp on meters, process improvement, meter repairs, etc.
- Station Valves & Actuators M&C Projects: Includes expense projects related to the assessment and repair of all valves, actuators, monitors, and controllers within the station boundary and not otherwise encompassed in specific M&C programs with the following exception.
- Any Inoperable valves or Hard to Operate Valves even the ones within station boundary that are not specifically addressed in a station rebuild project are recorded in in MAT JTR.
- Station Electric/Instr/Controls M&C: This program includes expense projects related to the assessment and repair of controls, transfer switches, grounding grids, batteries, SCADA RTUs, data capture and trending, lighting, electrical circuits, etc., that are not otherwise encompassed in specific M&C programs and are not included as part of MWC JT.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to targeted component replacement and maintenance at measurement and control stations, such as repair of failed equipment and instrumentation and modifications to address equipment safety or performance issues.

MAT JTX – GT OPP – Includes: Installation of pilot filters (e.g., Sulfur-gon filters) to reduce the likelihood of pilot operated regulator or monitor failure due to sulfur; system planning studies to identify the most effective secondary OPP option for specific stations; development of new design of new standards for Transmission Large Volume Customers (LVC); program management for developing and maintaining the master over pressure elimination plan and schedule; and pilot studies on new equipment technologies for applicability to the PG&E system.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to overpressure protection activities, such as installation of pilot filters.

MAT JTY – Routine Spend C&P Expense – Includes Routine Spend C&P expense for the following work:

- Station Auxiliary C&P Projects: Includes a wide assortment of projects within the C&P Asset Family that are typically unique occurrences and do not qualify for another C&P program, examples of this type of work include: inspection and repair for To X units, standby generators, cooling towers, containments, discharge piping, vessels, crane access platforms, reboilers, water pumps, unit gaskets, inverters, etc. It can also include station baseline assessments, environmental assessments, records review, and implementation plans.
- Station Compression C&P Projects: Includes costs related to equipment leases, service contracts, maintenance agreements, equipment overhauls and other related repairs.
- Station Electric/Instr/Controls C&P Projects: Includes expense projects related to the assessment and repair of MCCs, relays, control panels, batteries, wiring and conduits, data capture and trending, PLCs, lighting, conductors, electric buckets, ATS, switchgear, etc., that are not otherwise encompassed in specific C&P programs and are not included as part of MAT JP.
- Station Valves & Actuators C&P Projects: Includes expense projects related to the assessment and repair of all valves, actuators, monitors & controllers not otherwise encompassed in specific C&P programs and are not included as part of MWC JP.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to C&P facilities, such as for station auxiliary projects, station compression projects, station instrumentation projects and station valves/actuator projects.

MAT JT0 – Public Awareness – Covers all work that supports the PAP requirements based on the American Petroleum Institute's Recommended Practice 1162 (RP1162), 1st Edition, December 2003, that requires pipeline operators to develop and implement gas safety and damage prevention focused on public education programs that address key stakeholder audiences including the affected public, emergency officials, public officials, and excavators.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to developing pipeline operators and implementing gas safety and damage prevention.

MAT JT1 – Engineering Support – Pipeline Engineering support orders for work done throughout the system.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to Engineering support for pipelines.

MAT JT2 – Water and Levee Crossings – Expense costs for the Water and Levee Crossing Program. These costs include the assessment and monitoring of water and levee crossings. These costs are not limited to jurisdictional water and levee crossings.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to assessment and monitoring of water and levee crossings.

MAT JT3 – Fault Crossings – Costs for: (1) conducting studies of locations where GT pipelines cross known earthquake fault lines; and (2) long-term ongoing monitoring of fault creep of mitigated crossings.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to long term monitoring of fault creep of mitigated crossings and deep diving to figure out locations where pipelines cross earthquake fault lines.

MAT JT4 – Shallow and Exposed Pipe – Expense costs for assessing and mitigating shallow and exposed pipe as required. Expense remediation options include excavation along the length of the pipeline to allow lowering to an acceptable depth of cover (only an option if the required depth of cover can be met without adding excessive external stresses to the pipeline) and protection of the pipeline by installing additional cover, concrete cap, or permanent bridging structure over the shallow location.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to remediation options that include excavation, protection of pipeline by installing additional cover.

MAT JT6 – Non-IM Pipe Replacements In lieu of Hydrotest – Includes pipe replacements that are less than 50 feet in length and are being replaced in lieu of hydrostatic testing for programs such as the hydrostatic testing program being done to address TVC records (D.11 06 017). IM pipe replacements in lieu of hydrotest are recorded in MAT HPM.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to pipe replacements that are less than 50 feet in length and are being replaced in lieu of hydrostatic testing for programs such as the hydrostatic testing program being done to address TVC records (D.11-06-017).

MAT JT8 – Gas Quality Assessment, **Expense** – Includes the cost for the following – Development of a comprehensive program description and execution plan, Preparation of guidance documents including Standard(s) and supporting Work Procedures, Preparation of training materials, Performance of Interchangeability study for Chico and Sacramento areas (due to British thermal unit fluctuations) (example; similar programs should use this MAT Code), Research and Mapping locations of sulfur and liquids, and study costs to determine the system wide impact of biomethane on gas quality.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to ensuring that the quality of the gas delivered is suitable for transmission and distribution by PGE and for end users, is properly odorized and meets regulatory requirements.

MAT JT9 – Hydrostatic Testing, Class Location – Costs to hydrotest pipe where hydrotesting is the appropriate mitigation when the Class location study program has identified a need to mitigate due to a class location change.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to hydrotest pipes.

MAT KEX – Pipeline Safety Enhancement Plan (PSEP) Pipeline Other Expense – Includes PSEP expenses. PSEP was an extensive, multi-year plan for enhancing the safety of PG&E's transmission pipeline system.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to review of the Integrated Asset Register/Geographic Information System for the core source of data and mobile capabilities and asset analytics.

MAT LU1 – Critical Documents Expense – Covers work associated with the Critical Documents project, which addresses critical documentation delineated in PG&E's Standard TD 4551S, and identifies, modifies, and/or develops documentation to comply with TD 4551S. Projects involve research of the existing documents, review, validation (with field verification), and update of the existing documentation. This MAT will only include a recoverable portion of the costs for Critical Documents (i.e., costs associated with developing critical documents for stations built on or before January 1, 1956).

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to critical documents project, which addresses critical documentation delineated in PG&E's Standard and identifies, modifies, and/or develops documentation to comply with the standards.

MAT LV2 – ECA 2 – Addresses remediation of discrepancies through procedures which may carry lower risk than strength testing within stations. Project may identify changes to equipment or operations required to achieve compliance. This BA will only include a recoverable portion of the ECA 2 work. Recoverable costs are defined as: (1) Pre 1956: Costs are recoverable if component was installed before January 1, 1956; and (2) Post 1955: Costs are recoverable if component is installed on or after January 1, 1956 only if PG&E has TVC records of the asset component strength test.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to remediation of station components that lack test records and material properties.

MAT 34A – Stan Pac Expense – Maintenance is generally defined as work that keeps a facility operational. It involves repairs and upkeep to the facility. These costs are not a PG&E expense and are billable to StanPac.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to maintenance, repair to keep the facility operational.

N. GT&S MAT Descriptions for Safety and Reliability Work – Capital

MAT 21C – Gas Pipeline Operations and Maintenance (GPOM) **Non-Engineering, Capital** – Gas transmission non-Engineering capital expenditures, covering district transmission facilities for routine spend.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to GPOM.

MAT 2H1 – PSEP Pipe Replacement – Replace pipeline, targeting pipeline segments that are in highly populated urban areas, have vintage seam welds, or have not been strength tested.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to replacing pipeline, targeting pipeline segments that are in highly populated urban areas, have vintage seam welds, or have not been strength tested.

MAT 3K1 – IC – 49 CFR 192.475 et seq. prohibits transportation of corrosive gas unless the corrosivity of the gas is investigated and steps are taken to minimize IC. IC may occur if moisture or corrosive agents are introduced into PG&E's gas system through storage or gas gathering facilities. Monitoring and mitigation efforts are required to control the adverse effects of IC. Capital IC mitigation includes the installation of chemical injection pumps, drip replacement, Electron Microscopy coupon mounting devices, and permanently mounted Ultrasonic Thickness sensors.

This MAT relates to safety and/or reliability and/or maintenance as it involves

work related to Monitoring and mitigation efforts to control the adverse effects of IC which includes the installation of chemical injection pumps, drip replacement, Electron Microscopy coupon mounting devices.

MAT 3K4 – Electrical Interference – Alternating Current – 49 CFR 192.467 requires that protective measures be taken where pipelines run in proximity to electric transmission lines. Proximity to these may result in the induction of alternating current to the pipe as well as fault strikes. These may cause accelerated corrosion and pose a significant safety hazard. Capital mitigation activities include relocating the electric facility or gas piping, placing high resistance media between the two facilities, creating “shields” to absorb the fault, installing polymer casings, reducing the tower to ground resistance, installing/replacing ground rods, and installing decoupling equipment.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to relocating the electric facility or gas piping, placing high resistance media between the two facilities, creating “shields” to absorb the fault, installing polymer casings, reducing the tower to ground resistance, installing/replacing ground rods, and installing decoupling equipment.

MAT 3K5 – Casings – 49 CFR 192.467 requires that each buried or submerged pipeline be electrically isolated from the metallic casing it is within. A metallic or electrolytic contact between these two structures may cause corrosion and requires mitigation. This may involve replacing end seals, removing segments of the casing, replacing link seals and insulation spacers, flushing, and draining casings, repairing coatings, and gelling the casing after site restoration. A casing project is considered capital if a casing greater than 100 feet in length is mitigated and successfully gelled or if a casing of any length is removed.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to casing greater than 100 feet in length which is mitigated and successfully gelled or if a casing of any length is removed.

MAT 3K6 – New CP Systems – 49 CFR 192.463 requires the application of CP to buried metallic pipeline to mitigate the threat of external corrosion. If CP levels are inadequate and cannot be made adequate through troubleshooting, PG&E must either replace existing systems or install new equipment. This MAT encompasses the latter: the installation of new CP equipment, such as anodes (ground beds), rectifiers, and remote monitoring units.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to mitigation of the external corrosion threat, installation of

new CP equipment, such as anodes (ground beds), rectifiers, and remote monitoring units.

MAT 3K7 – CP Replacement – 49 CFR 192.463 requires the application of CP to buried metallic pipeline to mitigate the threat of external corrosion. If CP levels are found to be inadequate and cannot be made adequate through troubleshooting, PG&E must either replace existing systems or install new equipment. This MAT encompasses the former: the replacement of rectifiers, anode beds, and remote monitoring units. It also encompasses recoating 100 feet or more of pipeline.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to mitigation of the external corrosion threat, replacement of rectifiers, anode beds, and remote monitoring units.

MAT 3K8 – Test Station Installation – Work intended to meet the requirements of 49 CFR 192.469 to achieve “sufficient test stations” on PG&E’s transmission pipeline system. PG&E’s corrosion control standard requires a CP test point at intervals of approximately one per mile. These test points are either a valve, high pressure regulator, Coupon Test Station (CTS) or an ETS. When five or more CTSs or ETSs are installed on a pipeline, it is considered a capital project. Note that this MAT also records test stations installed to monitor AC, as well as casings test stations, so long as they meet the capitalization criterion above.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to by installing test stations on PG&E’s transmission pipeline also that this MAT also records test stations installed to monitor AC, as well as casings test stations, so long as they meet the capitalization.

MAT 3K9 – Electrical Interference DC – 49 CFR 192.473 requires each operator whose pipeline system is subjected to stray currents to have a continuing program to minimize the detrimental effects of DC Interference from foreign CP systems, mass transit systems, and other sources. Capital mitigation methods include upgrading rectifiers, installing new impressed current CP systems, replacing depleted impressed current anodes, and shielding pipeline from foreign operators. Note that drain anodes and galvanic CP systems are expense activities and should be recorded in MAT GJF.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to minimizing the detrimental effects of DC interference on the pipeline system.

MAT 3KA – AC Remediation – 49 CFR 192.479 481 requires that pipeline operators inspect exposed piping for AC at least once every 3 years. AC may occur when exposed pipeline interacts with moisture in the environment, degrading pipeline integrity. Pipeline and Hazardous Materials Safety Administration enforcement guidance states that pipeline operators must mitigate AC before the next scheduled inspection. PG&E capitalizes these mitigations when they involve recoating more than 100 continuous feet of piping.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to AC mitigation before next scheduled inspection.

MAT 3L1 – Drilling – All work required to drill wells or redrill (replace) wells, including installation and cementing of production tubing, gravel pack completion, tubing and packer installation, wellhead components and any ancillary or surface equipment required. Abandonment order would be established for removing existing well that is being redrilled or replaced.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to drill wells or redrill (replace) wells, including installation and cementing of production tubing, gravel pack completion, tubing and packer installation, wellhead components and any ancillary or surface equipment required.

MAT 3L3 – WELL Reworks – All work required for gas storage well reworks, including installation of DHSVs, gravel pack, tubing and casing tubular, wellhead components, and replacing rework equipment.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to gas storage well reworks, including installation of DHSVs, gravel pack, tubing and casing tubular, wellhead components, and replacing rework equipment.

MAT 3L4 – WELL Repair and Replace – Equipment replacement not associated with well reworks, rework equipment and DHSVs, gravel pack, tubing and casing tubular, and wellhead components. Includes replacement of UHSV, well pipelines between wellheads and gas processing and compression station equipment, and sand inspection valves.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to replacement of UHSV, well pipelines between wellheads and gas processing and compression station equipment, and sand inspection valves.

MAT 3L5 – WELL Controls and Continuous Monitoring – Installation of monitoring and control devices such as equipment for annular monitoring, injection measurement and replacement of well controls, and valves for injection and withdrawal operation. Costs for overflow protection are included here.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to Installation of monitoring and control devices such as equipment for annular monitoring, injection measurement and replacement of well controls.

MAT 44A – Stan Pac Capital – Includes capital cost of improving the safety and reliability of the StanPac transmission pipeline system. Examples of expenditures in this category include replacing high risk, high consequence pipeline segments and pressure regulating facilities identified by PG&E's Pipeline Risk Management Program. This also includes new business, WRO, valves and CP.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to improving the safety and reliability of the StanPac transmission pipeline system.

MAT 73A – Capacity for Load Growth – Install pipeline and related facilities to meet system capacity requirements driven by customer demand growth. Transmission capacity must provide sufficient gas to satisfy customer demands at design day conditions. Capacity constraints must be relieved by reinforcing the transmission system before the design day conditions occur.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to pipeline installation and related facilities to meet system capacity requirements driven by customer demand growth.

MAT 73B – Capacity Betterment – Increase capacity by up-sizing the diameter or length of a planned "like for like" pipeline replacement (as may occur with a safety related pipeline replacement project) to reduce the risk of having to perform costly incremental capacity projects in the future. Betterment of a project that had been planned for non-capacity purposes results in cost savings

compared to the total costs of the “like-for-like” project plus the future incremental project. Costs to be captured in this MAT are for the incremental capacity only; costs for the original project are to be captured in the original MWC/MAT.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to reducing the risk of having to perform costly incremental capacity projects in the future.

MAT 73D – Liquefied Natural Gas (LNG)/Compressed Natural Gas (CNG) for Capacity – Capital costs including, but not limited to LNG/CNG emission reduction equipment, trailers, vaporizers, some capital repair components, etc., whose primary design purpose is to support customer loads during capacity reductions.

This MAT relates to safety and/or reliability and/or maintenance as it involves LNG/CNG work related to support customer loads during capacity reductions. **MAT 75C – Routine Spend M&C Capital** – Includes Routine M&C capital costs for the following work:

- Station Auxiliary M&C Projects: Includes wide assortment of capital projects within the M&C Asset Family that are typically unique occurrences and do not qualify for another M&C program. Examples of this type of work include retirements; gas cooling; Heating, Ventilation, and Air Conditioning (HVAC) systems; fencing; meter buildings; gas racks; traffic barriers; etc.
- Station Valves and Actuators M&C Projects: Includes capital projects related to all valves, actuators, monitors & controllers within the station boundary and are not specifically addressed in a station rebuild project with the following exceptions;* Limitorque actuator replacements should be in MAT 764;* Bristol Controller replacements should be in MAT 761; * Becker upgrades and retrofits should be in MAT 766;* Any Inoperable valves or Hard to Operate Valves even the ones within station boundary that are not specifically addressed in a station rebuild project should be included in MAT 75D – Valve replacement.
- Station Electric/Instr/Controls M&C Projects: Includes capital projects related to controls, transfer switches, grounding grids, batteries, SCADA RTUs, data capture and trending, electrical circuits, etc., that are not

otherwise encompassed in specific M&C programs and any costs related to Electrical upgrades program.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to routine targeted component replacement and maintenance at measurement and control stations, such as repair of failed equipment and instrumentation and modifications to address equipment safety or performance issues.

MAT 75D – Valve Program – Capital costs for valve replacements of inoperable or hard to operate valves that are greater than two inches in diameter. It may also include valves that are replaced for class location changes; valves that are leaking; deactivated valves that are being removed; and removal or replacement of other reliability valves.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to valve replacements of inoperable or hard to operate valves that are greater than two inches in diameter.

MAT 75E – Vintage Pipe Replacement – Capital costs for replacement of pipe where vintage construction/fabrication threats interact with land movement. Vintage construction/fabrication threats include pipe that was installed using wrinkle bends, mechanical/compression couplings, miter bends and other non-standard fittings like orange peel reducers, chill ring welds, bell and spigot, pipe that was constructed with the acetylene girth welding process, and branch connections made with unsupported saddle connections.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to replacement of pipe where vintage construction/fabrication threats interact with land movement.

MAT 75H – Class Location – Costs for replacement of pipe due to class location change as identified by the Class Location Study Program.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to replacement of pipe due to class location change as identified by the Class Location Study Program.

MAT 75I – Valve Automation – Costs for Valve Automation projects, including three types of automation: (1) remote control automation of existing valves, (2) replacement or installation of new valve with remote control automation, and (3) upgrades to existing automated valves. This program is

driven by NTSB recommendation P 11 27 from San Bruno and California Assembly Bill 56 and Senate Bill 216.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to remote control automation, replacement or installation of new automated valves, or upgrades to existing automated valves.

MAT 75J – Geo-Hazards Mitigations – Costs for mitigation of land movement sites which impinges upon PG&E pipelines and creates an elevated, short-term Geo-Hazard. These Geo-Hazards may be found as a result of continuing surveillance, aerial/ground patrol, and the Geo-Hazard studies Program.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to mitigation of land movement sites which impinge upon PG&E pipelines and create an elevated, short-term Geo-Hazard.

MAT 75K – Water and Levee Crossings – Costs for the Water and Levee Crossing Program. These costs include the capital mitigation required to reinforce or relocate pipeline at water and levee crossings. These mitigations are not limited to jurisdictional water and levee crossings.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to the capital mitigation required to reinforce or relocate pipeline at water and levee crossings.

MAT 75L – Fault Crossings – Costs for capital mitigation as a result of Fault Crossing Program studies.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to capital mitigation as a result of Fault Crossing Program studies.

MAT 75M – Shallow Pipe – Capital remediation options include replacement or relocation of the pipeline at an acceptable depth of cover in parallel, or along an alternate route and retirement of the shallow location and retirement of those shallow pipelines not necessary for operations.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to capital reformation options include replacement or relocation of the pipeline at an acceptable depth of cover in parallel.

MAT 75N – Hydrostatic Testing – Capital costs associated with the hydrotest program such as the purchase of capital equipment or an emergency

replacement as required following a failed Hydrotest. This MAT also includes piggability improvements made specifically when driven by the requirements of a hydrotest project.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to the hydrotest program such as the purchase of capital equipment or an emergency replacement as required following a failed Hydrotest.

MAT 75O – Other Pipeline Safety and Reliability – Costs to replace pipe > 50 feet in length where there are pipeline safety or reliability issues, not captured by other MATs. Generally, these costs include pipe replacements required as a result of leaks, dig ins, corrosion Integrity Issues, overbuilds/encroachments, other pipeline safety/reliability issues, or retirements/deactivations.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to replace pipe > 50 feet in length where there are pipeline safety or reliability issues, not captured by other MATs.

MAT 75P – ILI Capital Repair – Capital repairs required as a result of an ILI assessment such as pipe replacements greater than 50 feet or coating greater than 100 feet, for example.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to repairs, such as pipe replacements greater or coating, required as a result of an ILI assessment.

MAT 75Q – Pipe Replacement – IM (In Lieu of Hydro) – Pipe replacements for the purpose of assessing pipeline identified by TIMP to be in compliance with 49 CFR Part 192, Subpart O in lieu of hydrostatic testing. This MAT includes pipe replacements that are >50 feet in length and are being replaced in lieu of hydrostatic testing to address an integrity threat, such as the manufacturing threat.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to Pipe replacements for the purpose of assessing pipeline identified by TIMP.

MAT 75R – Non-IM Pipe Replacement In Lieu of Hydrotest – Costs for Non-IM replacements of pipe greater than 50 feet in length in lieu of

Hydrotesting. This does not include Class Location change replacements. Use MAT 75H for Class Location change replacements.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to replacements of pipe greater than 50 feet in length in lieu of Hydrotesting.

MAT 75S – DA – Capital costs of repairs or replacements related to ICDA, ECDA, and SCCDA Phase 3 such as pipe replacements greater than 50 feet, coating greater than 100 feet, for example.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to repairs or replacements due to ICDA, ECDA, and SCCDA Phase 3 such as pipe replacements and coating.

MAT 75T – Exposed Pipe – Capital costs for mitigation and/or replacement of Exposed Pipe. Capital remediation options include: replacement or relocation of the pipeline at an acceptable depth of cover in parallel, or along an alternate route and retirement of the exposed location and retirement of those exposed pipelines not necessary for operations.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to mitigation and/or replacement of Exposed Pipe.

MAT 75U – Non-TIMP Strength Testing Capital – Capital costs for Non-TIMP strength testing sub-program which validates the integrity of gas pipelines by strength testing pipelines, including pipelines either (a) lacking a TVC record or (b) needing MAOP reconfirmation.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to validating the integrity of gas pipelines by strength testing pipelines lacking a TVC record or needing MAOP reconfirmation.

MAT 75V – TIMP Direct Exam Capital Recoat – Capital repair as a result of Direct Examination integrity assessments. Examples include, but are not limited to replacements in excess of 50 feet as a result of direct examination, recoats in excess of 100 feet, etc.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to repair from Direct Examination integrity assessments.

MAT 76F – ESD Upgrade – includes ESD upgrade costs at the GT C&P facilities for the following types of projects: (1) Installation of ultraviolet/infrared

Fire detection and Gas detection sensors; and (2) Installation of local control panels, conduits & wiring, and any dedicated PLCs for ESD system.

This program relates to safety and/or reliability and/or maintenance as it involves work related to upgrades at the GT C&P facilities for installation of ultraviolet/infrared Fire detection and Gas detection sensors and installation of local control panels.

MAT 76G – GT OPP – Includes: Installation of filters and separators at strategic locations within the system to reduce the likelihood of debris and liquids from entering the system and impacting pilot operated regulators and monitors; installation of secondary OPP devices at stations with pilot operated regulators and monitors. These additional devices may include slam shuts valves, adding monitor valves, relief valves or alternate technologies to prevent overpressure events from occurring; installation of pressure transmitters system wide for enhanced visibility; and removal or installation of additional MAOP separation valves.

This program relates to safety and/or reliability and/or maintenance as it involves work related to retrofitting/rebuilding simple stations, LVCRs and LVCMs with OPP modifications.

MAT 76M – GT SCADA Visibility – Install field instruments (e.g., RTUs) to enable SCADA for the GT Control Center. SCADA provides visibility into the GT&S system to support safe operation and emergency response. Includes software and equipment modifications related to the operation of the RTUs and SCADA terminals, such as telecommunications and SCADA host computer operations.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to installing field instruments (e.g., RTUs) to enable SCADA for the GT Control Center.

MAT 76N – Routine Spend C&P Capital – Includes Routine Spend C&P capital costs for the following work.

- Station Auxiliary C&P Projects: Includes a wide assortment of projects within the C&P Asset Family that are typically unique occurrences and do not qualify for another C&P program, examples of this type of work include: air compressors, dryers, pond liners, water systems, aqua tower piping, fire water systems, reboilers, cooling towers, gas detection, Automated Meter

Reading equipment, seal contaminant filtration, oil heaters, generator modifications, suction separation, davit arms, fuel gas line, building HVAC, silencers, transfer pumps, methanol injection systems, containment pumps, oxidizers, Nitrogen Oxides upgrades, equipment removal, road stabilization, etc. and includes the costs for Upgrading Pleasant Creek Processing Equipment.

- Station Compression C&P Projects: Includes projects related to Engineering, procurement, construction and installation of compressor systems that are not otherwise encompassed in specific C&P programs (Bethany K2, Los Medanos K1, Hinkley Retrofit, etc.);
- Station Electric/Instr/Controls C&P Projects: Includes projects related to MCCs, relays, control panels, batteries, wiring and conduits, data capture and trending, PLCs, lighting, conductors, electric buckets, ATS, switchgear, etc., that are not otherwise encompassed in specific C&P programs. Also includes costs for Santa Rosa Sub Station Rebuild project and costs for Electrical upgrades for compressor stations other than Hinkley/Topock; and
- Station Valves and Actuators C&P Projects: Includes all valves, actuators, monitors, and controllers not otherwise encompassed in specific C&P programs (Bristols, Limitorque, Beckers, etc.), and any valve related costs identified in MAT 76E.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to C&P facilities, such as for station auxiliary projects, station compression projects, station instrumentation projects and station valves/actuator projects.

MAT 76P – GT Electrical Upgrade Hinkley & Topock – Includes costs for upgrading the electrical equipment at Hinkley or Topock Compressor Stations. The electrical equipment targeted by this program is switch gear sections and MCC sections. These are located within station fences.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to upgrading the electrical equipment at Hinkley or Topock Compressor Stations.

MAT 76Q – ECA 1 – Capital work is performed to remediate design anomalies required for compliance at the GT stations. This MAT covers project

costs related to replacement of equipment or other components as a result of ECA 1 work.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to Capital work to refine design anomalies required for compliance at the GT stations.

MAT 76R – Compressor Unit Control Replacement – Includes costs for replacing compressor unit controls that are becoming obsolete. Each compressor unit is installed with a PLC that monitors and controls the operation of the compressor unit, ensuring safe and reliable operation. Project cost includes removal of the existing PLC and associated control equipment, installation of a new PLC and associated control panel, PLC programming, and system integration.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to replacing compressor unit controls that are becoming obsolete.

MAT 76S – ECA 2 – Includes work performed to enable the destructive/non-destructive examination of components installed at the GT stations. This MAT covers project costs related to replacement of equipment or other components as a result of ECA 2 work.

This program relates to safety and/or reliability and/or maintenance as it involves work related to enabling the destructive/non-destructive examination of components installed at the GT stations to remediate the lack of strength test records in lieu of other methods such as strength testing.

MAT 76T – Upgrade Station Controls – Includes costs for upgrading the station controls at the GT C&P facilities. Project cost includes removal of the existing control systems and associated control equipment, the installation of the new PLC based controllers, programming, additional computer, and terminal stations, and a rebuild of existing panels in the control room.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to upgrading the station controls at the GT C&P facilities.

MAT 76V – Station Strength Testing – Capital work performed to enable the strength testing of components installed at the GT stations. This MAT covers project costs related to replacement of equipment or other components as a result of station strength testing.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to the strength testing of the GT stations.

MAT 76X – Compressor Replacements – Includes costs for compressor unit replacements at the GT compressor stations. Projects are specifically identified in the Compressor Replacement Study. Includes project costs such as: (1) Burney K 2 Compressor replacement – includes replacement of Burney K-2 unit GE LM 1500 and relevant control systems; and (2) Future compressor replacements—identified from Compressor Replacement Study.

This program relates to safety and/or reliability and/or maintenance as it involves work related to compressor unit replacements/overhauls/retirements at the GT compressor stations.

MAT 76Z – Physical Security – Includes costs for Physical Security capital projects for GT C&P and M&C Facilities for stations that are identified as critical facilities as determined by Corporate Security study and includes the following projects: (1) Specific security enhancements projects such as utilizing ballistic protection around critical components such as compressor stations and tanks; (2) Improving protection of exposed transmission pipe, valves by adding anti climbing or concrete barriers; and (3) Security enhancements related to communication systems such as adding visual and audible alarm annunciations, upgrading existing security technology to include video analytics etc.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to the implementation of physical security measures at critical C&P and M&C Facilities as required by the Transportation Security Administration guidelines.

MAT 762 – Gill Ranch Capital – Capital funds contributed to or capital work performed to fulfill PG&E's obligations under its joint ownership agreement with Gill Ranch Storage LLC.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to capital work performed to fulfill PG&E's obligations under its joint ownership agreement with Gill Ranch Storage LLC.

MAT 763 – Perform Simple Station Rebuilds – Includes costs for simple station rebuild projects. The simple station rebuild projects are intended to address station equipment aging and obsolescence of M&C GT stations and Transmission LVC. Simple GT stations contain only self-contained and pilot

operated pressure regulation and OPP equipment and simple operational metering devices. Stations may also include SCADA RTU's or electronic pressure recorder which monitor operating parameters. Simple transmission stations are located above or below ground and include odorant stations, meter stations, custody transfer stations and dehydrator systems. The project scope includes a complete rebuild of the station (above and below ground) to ensure replacement of older and obsolete equipment and piping, to upgrade configuration to meet current system needs, and to address any outstanding issues with station O&M. Station rebuilds which are primarily addressing capacity or WRO should be assigned to those associated MATs.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to simple station rebuild projects which includes complete rebuild of the station (above and below ground) to ensure replacement of older and/or obsolete equipment and piping, to upgrade configuration to meet current system needs, and to address any outstanding issues with station O&M.

MAT 764 – Perform Complex Station Rebuilds – Includes costs for complex station rebuild projects. The Complex station rebuild projects are intended to address station equipment aging and obsolescence of M&C GT stations. Complex GT stations contain valves and equipment that is controller operated or controlled by either an algorithm in a PLC or RTU. Complex stations include Underground Gas Holder Stations and PLS. The project scope includes a complete rebuild of the station (above and below ground) to ensure replacement of older and obsolete equipment and piping, to upgrade configuration to meet current system needs, and to address any outstanding issues with station O&M. The project scope also includes costs to replace obsolete valve actuators manufactured by Limitorque currently installed throughout the GT system.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to complex station rebuild projects which includes complete rebuild of the station (above and below ground) to ensure replacement of older and/or obsolete equipment and piping, to upgrade configuration to meet current system needs, and to address any outstanding issues with station O&M.

MAT 765 – Perform Transmission Terminal Upgrades – Includes cost for upgrades and rebuilding GT terminals. Terminal upgrade program is designed

to upgrade or rebuild the three existing transmission terminals—Milpitas, Brentwood, and Antioch. The upgrade work includes buildings, electrical and all associated equipment at the terminals such as piping, manual valves, control valves, metering equipment, pipe supports, SCADA equipment etc. within the station block valves as warranted and not otherwise encompassed in specific M&C programs (Bristols, Beckers, etc.).

This program relates to safety and/or reliability and/or maintenance as it involves work related to upgrading's and rebuilding GT terminals to address aging and obsolescence.

MAT 766 – Becker System Upgrades – Includes costs for Becker System Upgrades and retrofits. The purpose of retrofitting a Becker unit is to address identified safety and compliance deficiencies and eliminate the need to replace the entire cabinet.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to Becker System Upgrades and retrofits by identifying safety and compliance deficiencies and eliminating the need to replace the entire cabinet.

MAT 84C – Gas Gathering – Pipe Reliability/Safety – Safety or reliability work associated with gas gathering pipelines.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to safety or reliability work associated with gas gathering pipelines.

MAT 84D – Gas Gathering Divestiture – Work associated with the sale and/or retirement of pipe on the gas gathering system.

This MAT relates to safety and/or reliability and/or maintenance as it involves work related to sale and/or retirement of pipe on the gas gathering system.

MAT 98C – ILI Upgrade Pipeline – Making one time pipeline modifications which allow the smart pig to run unimpeded through the pipeline (e.g., removing elbows and other physical constraints and install of valves, pig launchers and receivers).

This program relates to safety and/or reliability and/or maintenance as it involves work related to pipeline modifications which allow the smart pig to run unimpeded through the pipeline.

O. GT&S Comparison by MAT for Non-Safety, Reliability, and Maintenance Work Tables

TABLE 2-11
2025 RSAR
2023 GRC CYCLE GT&S EXPENSE COMPARISON BY MAT FOR NON-SAFETY, RELIABILITY, AND MAINTENANCE WORK
(THOUSANDS OF DOLLARS)

	A	B	C1	C2	C3	C4	C5	C6	C7	D	E	F	G1	G2	G3	H	I1	I2	I3	J	K1	K2	L1	L2
													Imputed Adopted Annual Costs				Actual Annual Costs							
Line No	Type (O&M Expense or Capital)	Functional Area	MWC	MWC Name	MAT	MAT Name	RAMP Risk Name	RAMP Mitigation and/or Control Name	2023 GRC Testimony Reference	RAMP Roll-up (Yes/No)	Program / Project Life (years)	Program / Project Year	2023 Imputed Adopted Costs	2024 Imputed Adopted Costs	2025 Imputed Adopted Costs	Actual Cost for 2023 GRC Cycle to Date ($) (G1+G2+G3)	2023 Actual Costs	2024 Actual Costs	2025 Actual Costs	Actual Cost for 2023 GRC Cycle to Date ($) (I1+I2+I3)	Difference for 2025 ($) (F3-D3)	Difference for 2023 GRC Cycle to Date ($) (J-H)	Spending Percent Variance for 2025 (%) ((I3-G3)/G3*100)	Percent Variance for 2023 GRC Cycle to Date (%) ((J-H)/H*100)
1	O&M Expense	GT&S	AB	Misc Expense	AB1	Support	Non-SRM Total (Non-RAMP)	Non-SRM Total (Non-RAMP)	Ex 3, Ch 13	No	On-going	Annual	0.0	0.0	0.0	0.0	(8.3)	(2.3)	459.3	448.8	(2.3)	448.8	100.0%	100.0%
2	O&M Expense	GT&S	AB	Misc Expense	AB7	Safety, Qual, & Contract Mgmt	Non-SRM Total (Non-RAMP)	Non-SRM Total (Non-RAMP)	Ex 3, Ch 13	No	On-going	Annual	795.2	1,333.2	812.6	2,940.9	405.9	627.6	600.9	1,634.4	(705.5)	(1,306.5)	-52.9%	-44.4%
3	O&M Expense	GT&S	AB	Misc Expense	AB#	Not assigned	Non-SRM Total (Non-RAMP)	Non-SRM Total (Non-RAMP)	Ex 3, Ch 13	No	On-going	Annual	19,267.4	19,368.2	19,688.7	58,324.3	10,315.6	11,353.8	9,515.5	31,185.0	(8,014.4)	(27,139.3)	-41.4%	-46.5%
4	O&M Expense	GT&S	AK	Manage Environmental Oper	AKA	Haz Waste Mgmt	Non-SRM Total (Non-RAMP)	Non-SRM Total (Non-RAMP)	Ex 3, Ch 13	No	On-going	Annual	3,157.3	3,196.5	3,261.1	9,614.8	3,760.4	3,709.3	3,928.3	11,398.0	512.8	1,783.2	16.0%	18.5%
5	O&M Expense	GT&S	CR	Mnge Waste Disp & Transp	CRA	Hazard Waste Disp & Transp	Non-SRM Total (Non-RAMP)	Non-SRM Total (Non-RAMP)	Ex 3, Ch 13	No	On-going	Annual	716.5	716.2	724.4	2,157.1	644.5	561.2	686.3	1,892.0	(155.0)	(265.1)	-21.6%	-12.3%
6	O&M Expense	GT&S	CX	GT Marketing/Sales/Strategy	CXA	GT&S Marketing/Sales/Stratgy	Non-SRM Total (Non-RAMP)	Non-SRM Total (Non-RAMP)	Ex 3, Ch 11	No	On-going	Annual	5,786.8	5,974.8	6,174.7	17,936.4	6,171.8	6,884.9	7,640.4	20,697.1	910.0	2,760.7	15.2%	15.4%
7	O&M Expense	GT&S	DN	Develop & Provide Trainng	DN1	Gas Qualifications	Non-SRM Total	Non-SRM Total	Ex 3, Ch 13	No	On-going	Annual	0.0	0.0	0.0	0.0	1.1	4.5	1.1	6.6	4.5	6.6	100.0%	100.0%
7	O&M Expense	GT&S	DN	Develop & Provide Trainng	DN2	Gas Qualifications	Non-SRM Total	Non-SRM Total	Ex 3, Ch 13	No	On-going	Annual	1,931.8	1,943.0	1,975.3	5,850.1	567.8	300.8	325.3	1,193.9	(1,642.3)	(4,656.2)	-84.5%	-79.6%
8	O&M Expense	GT&S	DN	Develop & Provide Trainng	DN2	Gas Qualifications	Loss of Containment on Gas Distribution Main or Service	LOCDM-C013 Training, Gas Qualifications	Ex 3, Ch 13	No	N/A	N/A	1,931.8	1,943.0	1,975.3	5,850.1	567.8	300.7	325.3	1,193.9	(1,642.3)	(4,656.2)	-84.5%	-79.6%
9	O&M Expense	GT&S	GZ	R&D Non-Balancing Account	GZA	Gas R&D and Deployment	Non-SRM Total	Non-SRM Total	Ex 3, Ch 13	No	On-going	Annual	3,861.2	3,899.3	3,974.2	11,734.8	1,402.8	1,864.1	2,282.1	5,548.9	(2,035.3)	(6,185.9)	-52.2%	-52.7%
10	O&M Expense	GT&S	GZ	R&D Non-Balancing Account	GZA	Gas R&D and Deployment	Loss of Containment on Gas Transmission Pipeline	LOCTM-C003 Gas R&D and Deployment	Ex 3, Ch 13	No	N/A	N/A	3,861.2	3,899.3	3,974.2	11,734.8	1,402.8	1,864.0	2,282.1	5,548.9	(2,035.3)	(6,185.9)	-52.2%	-52.7%
11	O&M Expense	GT&S	JT	GT Reliability & General Maint	JTA	Pipeline WRO Expense	Non-SRM Total (Non-RAMP)	Non-SRM Total (Non-RAMP)	Ex 3, Ch 14	No	On-going	Annual	634.6	656.9	697.3	1,988.8	1,500.3	719.9	601.6	2,821.8	63.0	833.0	9.6%	41.9%
12	O&M Expense	GT&S	JV	Maintain IT Apps & Infra	JVA	ISvcs: Wrkploe End User SW Ste	Non-SRM Total (Non-RAMP)	Non-SRM Total (Non-RAMP)	Ex 3, Ch 12	No	On-going	Annual	2,346.1	2,356.7	2,395.0	7,097.8	2,200.8	2,459.5	1,144.2	5,804.5	102.8	(1,293.3)	4.4%	-18.2%
13	O&M Expense	GT&S	JV	Maintain IT Apps & Infra	JVT	ASvcs: Applications Support	Non-SRM Total (Non-RAMP)	Non-SRM Total (Non-RAMP)	Ex 3, Ch 12	No	On-going	Annual	0.0	2,302.8	0.0	2,302.8	1,295.0	1,048.5	600.0	2,943.5	(1,254.3)	640.7	-54.5%	27.8%
14	O&M Expense	GT&S	JV	Maintain IT Apps & Infra	JV#	Not assigned	Non-SRM Total (Non-RAMP)	Non-SRM Total (Non-RAMP)	Ex 3, Ch 12	No	On-going	Annual	857.1	861.0	874.9	2,592.9	0.0	288.7	151.9	440.6	(572.3)	(2,152.4)	-66.5%	-83.0%
15	O&M Expense	GT&S	OS	Operational Support	OS#	Not assigned	Non-SRM Total (Non-RAMP)	Non-SRM Total (Non-RAMP)	Ex 3, Ch 13	No	On-going	Annual	10,400.5	10,700.3	11,034.9	32,135.6	(5,176.2)	4,991.0	4,168.4	3,983.2	(5,709.3)	(28,152.4)	-53.4%	-87.6%

TABLE 2-12
2025 RSAR
2023 GRC CYCLE GT&S CAPITAL COMPARISON BY MAT FOR NON-SAFETY, RELIABILITY, AND MAINTENANCE WORK
(THOUSANDS OF DOLLARS)

	A	B	C1	C2	C3	C4	C5	C6	C7	D	E	F	G1	G2	G3	H	I1	I2	I3	J	K1	K2	L1	L2
													Imputed Adopted Annual Costs				Actual Annual Costs							
Line No	Type (O&M Expense or Capital)	Functional Area	MWC	MWC Name	MAT	MAT Name	RAMP Risk Name	RAMP Mitigation and/or Control Name	2023 GRC Testimony Reference	RAMP Roll-up (Yes/No)	Program / Project Life (years)	Program / Project Year	2023 Imputed Adopted Costs	2024 Imputed Adopted Costs	2025 Imputed Adopted Costs	Actual Cost for 2023 GRC Cycle to Date ($) (G1+G2+G3)	2023 Actual Costs	2024 Actual Costs	2025 Actual Costs	Actual Cost for 2023 GRC Cycle to Date ($) (I1+I2+I3)	Difference for 2025 ($) (F3-D3)	Difference for 2023 GRC Cycle to Date ($) (J-H)	Spending Percent Variance for 2025 (%) ((I3-G3)/G3*100)	Percent Variance for 2023 GRC Cycle to Date (%) ((J-H)/H*100)
1	Capital	GT&S	05	Tools & Equipment	05A	Tools	Non-SRM Total (Non-RAMP)	Non-SRM Total (Non-RAMP)	Ex 3, Ch 13	No	On-going	Annual	3,502.0	3,642.8	3,756.3	10,901.1	445.0	578.7	4,046.1	5,069.8	289.7	(5,831.4)	-84.1%	-53.5%
2	Capital	GT&S	12	Implement Environment Projects	12A	Environmental - Water Qual	Non-SRM Total (Non-RAMP)	Non-SRM Total (Non-RAMP)	Ex 3, Ch 13	No	On-going	Annual	0.0	0.0	0.0	0.0	892.0	(725.4)	2,032.6	2,199.2	2,032.6	2,199.2	100.0%	100.0%
3	Capital	GT&S	21	Misc Capital	21#	Not assigned	Non-SRM Total (Non-RAMP)	Non-SRM Total (Non-RAMP)	Ex 3, Ch 13	No	On-going	Annual	0.0	0.0	0.0	0.0	1,542.0	2.4	0.0	1,544.4	0.0	1,544.4	100.0%	100.0%
4	Capital	GT&S	2F	Build IT Apps & Infra	2FA	ASvcs: Development	Non-SRM Total (Non-RAMP)	Non-SRM Total (Non-RAMP)	Ex 3, Ch 12	No	On-going	Annual	12,988.0	13,509.6	13,930.8	40,428.4	11,438.0	5,707.8	5,060.6	22,206.4	(8,870.2)	(18,222.0)	-57.8%	-45.1%
5	Capital	GT&S	2F	Build IT Apps & Infra	2F#	Not assigned	Non-SRM Total (Non-RAMP)	Non-SRM Total (Non-RAMP)	N/A	No	On-going	Annual	0.0	0.0	0.0	0.0	457.0	3,309.0	3,580.1	7,346.1	3,580.1	7,346.1	100.0%	100.0%
6	Capital	GT&S	26	GT Customer Connects	26A	New Business	Non-SRM Total (Non-RAMP)	Non-SRM Total (Non-RAMP)	Ex 3, Ch 14	No	On-going	Annual	8,858.0	8,573.2	8,585.7	26,016.9	405.0	7,233.5	9,642.6	17,281.1	1,056.9	(8,735.8)	-15.6%	-33.6%
7	Capital	GT&S	78	Manage Buildings	78A	Office Facilities	Non-SRM Total (Non-RAMP)	Non-SRM Total (Non-RAMP)	Ex 3, Ch 13	No	On-going	Annual	0.0	0.0	0.0	0.0	846.0	2,401.6	171.4	3,419.0	171.4	3,419.0	100.0%	100.0%
8	Capital	GT&S	83	GT WRO	83A	Work Requested by Others	Non-SRM Total (Non-RAMP)	Non-SRM Total (Non-RAMP)	Ex 3, Ch 14	No	On-going	Annual	17,881.0	17,305.8	17,331.1	52,517.9	9,044.0	25,804.7	23,540.7	58,389.4	6,209.6	5,871.5	49.1%	11.2%

PACIFIC GAS AND ELECTRIC COMPANY

SECTION 3

ELECTRIC DISTRIBUTION

IMPUTED ADOPTED VS. RECORDED COMPARISON

PACIFIC GAS AND ELECTRIC COMPANY
SECTION 3
ELECTRIC DISTRIBUTION
IMPUTED ADOPTED VS. RECORDED COMPARISON

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PACIFIC GAS AND ELECTRIC COMPANY
SECTION 3
ELECTRIC DISTRIBUTION
IMPUTED ADOPTED VS. RECORDED COMPARISON

A. Introduction

This section includes the following information for the Electric Distribution functional area: a comparison of the total 2023, 2024, and 2025 imputed adopted spend vs. the actual spend as well as the required data points per program as defined and required in Decision (D.) 23-11-069.[1] This section also includes, for programs that are related to safety, reliability, or maintenance, the Major Work Category (MWC)/Maintenance Activity Type (MAT) Code descriptions, imputed adopted vs. actual cost comparison details and variance explanations. As required by D.19-04-020,[2] the MWC/MAT Code descriptions include a discussion of how each program/project relates to safety, reliability, or maintenance.

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1 D.23-11-069, Appendix A and B.

2 Attachment 2, p. 9.

B. Comparison Summary Tables

TABLE 3-1
2025 RSAR
2023 GENERAL RATE CASE (GRC) CYCLE ELECTRIC DISTRIBUTION EXPENSE COMPARISON SUMMARY
(THOUSANDS OF DOLLARS)

	A	B	C1	C2	D1	D2	D3	E	F1	F2	F3	G	H1	H2	I1	I2
					Imputed Adopted Annual Cost				Actual Annual Cost							
Line No	Type (O&M Expense or Capital)	Functional Area	Spending Category - MWC	MWC	2023 Imputed Adopted Costs	2024 Imputed Adopted Costs	2025 Imputed Adopted Costs	Imputed Cost for 2023 GRC Cycle to Date ($) (D1+D2+D3)	2023 Actual Costs	2024 Actual Costs	2025 Actual Costs	Actual Cost for 2023 GRC Cycle to Date ($) (F1+F2+F3)	Difference for 2025 ($) (F3-D3)	Difference for 2023 GRC Cycle to Date ($) (G-E)	Percent Variance for 2025 (%) ((F3-D3)/D3*100)	Percent Variance for 2023 GRC Cycle to Date (%) ((G-E)/E*100)
1	O&M Expense	Electric Distribution	Misc Expense	AB	$ 256,409.7	$ 260,195.6	$ 264,634.7	$ 781,240.0	$ 107,875.4	$ 132,136.6	$ 141,938.1	$ 381,950.1	$ (122,696.6)	$ (399,289.9)	-46.4%	-51.1%
2	O&M Expense	Electric Distribution	Read & Investigate Meters	AR	$ 10,437.6	$ 10,773.4	$ 11,120.5	$ 32,331.5	$ 9,189.5	$ 9,666.4	$ 9,795.0	$ 28,651.0	$ (1,325.4)	$ (3,680.6)	-11.9%	-11.4%
3	O&M Expense	Electric Distribution	Research & Development	AT	$ 2,185.1	$ 2,210.5	$ 2,242.2	$ 6,637.7	$ -	$ -	$ -	$ -	$ (2,242.2)	$ (6,637.7)	-100.0%	-100.0%
4	O&M Expense	Electric Distribution	E Dist Operate System	BA	$ 32,067.8	$ 33,048.2	$ 34,078.8	$ 99,194.8	$ 24,383.0	$ 26,164.5	$ 24,391.1	$ 74,938.5	$ (9,687.7)	$ (24,256.2)	-28.4%	-24.5%
5	O&M Expense	Electric Distribution	E T&D Patrol/Insp	BF	$ 87,153.6	$ 87,278.9	$ 87,719.2	$ 262,151.6	$ 150,040.7	$ 129,531.4	$ 149,324.3	$ 428,896.4	$ 61,605.2	$ 166,744.8	70.2%	63.6%
6	O&M Expense	Electric Distribution	E Dist Routine Emergency	BH	$ 193,157.5	$ 197,204.9	$ 201,689.4	$ 592,051.8	$ 119,478.8	$ 137,877.1	$ 155,220.8	$ 412,576.7	$ (46,468.6)	$ (179,475.1)	-23.0%	-30.3%
7	O&M Expense	Electric Distribution	Maint Other Equip	BK	$ 1,975.3	$ 2,019.6	$ 2,068.0	$ 6,062.9	$ 2,001.3	$ 2,105.1	$ 1,679.5	$ 5,785.9	$ (388.5)	$ (277.0)	-18.8%	-4.6%
8	O&M Expense	Electric Distribution	Manage Electric Grid Ops	CY	$ -	$ -	$ -	$ -	$ -	$ 2,018.7	$ 1,805.6	$ 3,824.3	$ 1,805.6	$ 3,824.3	100.0%	100.0%
9	O&M Expense	Electric Distribution	Provide Field Service	DD	$ 24,314.6	$ 25,147.1	$ 26,011.4	$ 75,473.1	$ 31,780.9	$ 30,027.9	$ 36,628.8	$ 98,437.6	$ 10,617.4	$ 22,964.5	40.8%	30.4%
10	O&M Expense	Electric Distribution	Manage Service Inquiries	EV	$ 13,917.4	$ 14,440.2	$ 14,980.9	$ 43,338.5	$ 12,446.4	$ 13,366.6	$ 11,167.8	$ 36,980.8	$ (3,813.1)	$ (6,357.7)	-25.5%	-14.7%
11	O&M Expense	Electric Distribution	E TD WRO	EW	$ 11,537.9	$ 11,970.7	$ 12,471.7	$ 35,980.3	$ 8,414.4	$ 22,013.9	$ 22,978.9	$ 53,407.2	$ 10,507.2	$ 17,426.9	84.2%	48.4%
12	O&M Expense	Electric Distribution	Change/Maint Used Elec Meter	EY	$ 8,478.8	$ 8,499.0	$ 8,551.4	$ 25,529.2	$ 9,001.3	$ 9,684.4	$ 9,422.4	$ 28,108.0	$ 870.9	$ 2,578.8	10.2%	10.1%
13	O&M Expense	Electric Distribution	E Dist Planning & Ops Engineer	FZ	$ 25,831.9	$ 26,585.3	$ 27,381.6	$ 79,798.7	$ 24,276.0	$ 25,783.9	$ 27,147.7	$ 77,207.7	$ (233.9)	$ (2,591.1)	-0.9%	-3.2%
14	O&M Expense	Electric Distribution	E T&D Maint OH Poles	GA	$ 44,147.5	$ 43,916.7	$ 43,880.9	$ 131,945.1	$ 49,974.8	$ 27,271.3	$ 9,455.8	$ 86,701.8	$ (34,425.2)	$ (45,243.3)	-78.5%	-34.3%
15	O&M Expense	Electric Distribution	E Dist Subst O&M	GC	$ 54,755.1	$ 55,488.7	$ 56,374.1	$ 166,617.9	$ 50,107.9	$ 49,083.0	$ 53,922.9	$ 153,113.9	$ (2,451.2)	$ (13,504.0)	-4.3%	-8.1%
16	O&M Expense	Electric Distribution	E Dist Mapping	GE	$ 19,272.2	$ 19,284.7	$ 19,367.9	$ 57,924.8	$ 24,668.4	$ 29,589.5	$ 24,776.0	$ 79,033.9	$ 5,408.1	$ 21,109.1	27.9%	36.4%
17	O&M Expense	Electric Distribution	Elec Trans Ops Engr & Tech	HG	$ 23,207.3	$ 23,113.8	$ 23,113.1	$ 69,434.3	$ 18,540.5	$ 23,009.0	$ 22,371.4	$ 63,920.8	$ (741.8)	$ (5,513.4)	-3.2%	-7.9%
18	O&M Expense	Electric Distribution	E Dist Tree Trim Bal Acct	HN	$ 972,013.0	$ 965,868.5	$ 963,767.3	$ 2,901,648.7	$ 859,187.1	$ 1,002,998.7	$ 961,217.6	$ 2,823,403.5	$ (2,549.6)	$ (78,245.3)	-0.3%	-2.7%
19	O&M Expense	Electric Distribution	E T&D Automation & Protection	HX	$ 3,118.3	$ 3,184.0	$ 3,256.6	$ 9,559.0	$ 2,693.8	$ 1,990.1	$ 2,121.5	$ 6,805.4	$ (1,135.2)	$ (2,753.6)	-34.9%	-28.8%
20	O&M Expense	Electric Distribution	Change/Maint Used Gas Meters	HY	$ 687.1	$ 710.3	$ 734.7	$ 2,132.1	$ 250.6	$ 289.5	$ 214.0	$ 754.0	$ (520.7)	$ (1,378.0)	-70.9%	-64.6%
21	O&M Expense	Electric Distribution	E Dist Major Emergency	IF	$ 45,380.8	$ 45,908.2	$ 46,567.1	$ 137,856.1	$ 38,356.9	$ 214,333.8	$ 168,810.7	$ 421,501.4	$ 122,243.6	$ 283,645.3	262.5%	205.8%
22	O&M Expense	Electric Distribution	Manage Var Bal Acct Processes	IG	$ 286,594.6	$ 286,066.7	$ 286,640.7	$ 859,302.0	$ 430,012.4	$ 399,067.9	$ 448,730.8	$ 1,277,811.1	$ 162,090.1	$ 418,509.1	56.5%	48.7%
23	O&M Expense	Electric Distribution	Bill Customers	IS	$ 1,830.7	$ 1,819.1	$ 1,815.1	$ 5,464.9	$ 572.6	$ 673.0	$ 177.7	$ 1,423.3	$ (1,637.4)	$ (4,041.7)	-90.2%	-74.0%
24	O&M Expense	Electric Distribution	Collect Revenue	IU	$ 1,589.9	$ 1,659.8	$ 1,732.7	$ 4,982.4	$ 1,088.0	$ 1,274.3	$ 1,453.2	$ 3,815.6	$ (279.4)	$ (1,166.8)	-16.1%	-23.4%
25	O&M Expense	Electric Distribution	Maintain IT Apps & Infra	JV	$ 8,419.0	$ 8,471.7	$ 8,551.9	$ 25,442.7	$ 4,430.2	$ 4,715.7	$ 3,199.9	$ 12,345.8	$ (5,352.1)	$ (13,096.9)	-62.6%	-51.5%
26	O&M Expense	Electric Distribution	E Dist Maint OH General	KA	$ 40,243.1	$ 40,333.0	$ 40,566.0	$ 121,142.1	$ 89,175.9	$ 161,232.2	$ 171,827.8	$ 422,235.9	$ 131,261.8	$ 301,093.8	323.6%	248.5%
27	O&M Expense	Electric Distribution	E Dist Maint UG	KB	$ 20,324.7	$ 20,485.0	$ 20,709.6	$ 61,519.3	$ 16,071.1	$ 19,371.6	$ 20,285.4	$ 55,728.0	$ (424.3)	$ (5,791.3)	-2.0%	-9.4%
28	O&M Expense	Electric Distribution	E Dist Maint Network	KC	$ 5,157.3	$ 5,284.2	$ 5,421.4	$ 15,863.0	$ 6,152.8	$ 7,504.4	$ 7,019.8	$ 20,677.0	$ 1,598.4	$ 4,814.0	29.5%	30.3%
29	O&M Expense	Electric Distribution	Operational Management	OM	$ 19,950.4	$ 20,477.4	$ 21,041.4	$ 61,469.2	$ 12,753.0	$ 20,920.0	$ 34,714.7	$ 68,387.7	$ 13,673.3	$ 6,918.5	65.0%	11.3%
30	O&M Expense	Electric Distribution	Operational Support	OS	$ 62,153.6	$ 63,851.7	$ 65,661.3	$ 191,666.6	$ 2,903.9	$ (11,896.8)	$ (18,035.6)	$ (27,028.6)	$ (83,697.0)	$ (218,695.2)	-127.5%	-114.1%
31	O&M Expense	Electric Distribution	Wildfire Mitigation	WF	$ -	$ -	$ -	$ -	$ 68,487.3	$ 97,034.2	$ 92,061.9	$ 257,583.4	$ 92,061.9	$ 257,583.4	100.0%	100.0%
32	**O&M Expense**	**Electric Distribution**	**TOTAL**		**$ 2,276,311.8**	**$ 2,285,296.8**	**$ 2,302,151.7**	**$ 6,863,760.3**	**$ 2,174,314.7**	**$ 2,588,837.9**	**$ 2,595,825.4**	**$ 7,358,978.0**	**$ 293,673.7**	**$ 495,217.7**	**12.8%**	**7.2%**

TABLE 3-2
2025 RSAR
2023 GRC CYCLE ELECTRIC DISTRIBUTION CAPITAL COMPARISON SUMMARY
(THOUSANDS OF DOLLARS)

	A	B	C1	C2	D1	D2	D3	E	F1	F2	F3	G	H1	H2	I1	I2
					Imputed Adopted Annual Cost				Actual Annual Cost							
Line No	Type (O&M Expense or Capital)	Functional Area	Spending Category - MWC	MWC	2023 Imputed Adopted Costs	2024 Imputed Adopted Costs	2025 Imputed Adopted Costs	Imputed Cost for 2023 GRC Cycle to Date ($) (D1+D2+D3)	2023 Actual Costs	2024 Actual Costs	2025 Actual Costs	Actual Cost for 2023 GRC Cycle to Date ($) (E1+E2+E3)	Difference for 2025 ($) (F3-D3)	Difference for 2023 GRC Cycle to Date ($) (G-E)	Percent Variance for 2025 (%) ((F3-D3)/D3*100)	Percent Variance for 2023 GRC Cycle to Date (%) ((G-E)/E*100)
1	Capital	Electric Distribution	Tools & Equipment	05	$ 7,607.7	$ 7,913.1	$ 8,159.7	$ 23,680.5	$ 9,412.7	$ 12,978.8	$ 8,547.4	$ 30,938.8	$ 387.6	$ 7,258.3	4.8%	30.7%
2	Capital	Electric Distribution	E Dist Line Capacity	06	$ 143,580.3	$ 149,953.8	$ 154,219.1	$ 447,753.1	$ 155,262.0	$ 217,722.3	$ 377,268.7	$ 750,252.9	$ 223,049.6	$ 302,499.8	144.6%	67.6%
3	Capital	Electric Distribution	E Dist Inst/Repl OH Poles	07	$ 362,645.3	$ 378,743.1	$ 389,516.0	$ 1,130,904.4	$ 360,984.4	$ 571,615.3	$ 934,542.2	$ 1,867,141.9	$ 545,026.2	$ 736,237.5	139.9%	65.1%
4	Capital	Electric Distribution	E Dist Replace OH Asset	08	$ 45,202.9	$ 47,209.5	$ 48,552.3	$ 140,964.7	$ 17,044.4	$ 4,101.4	$ 7,531.0	$ 28,676.8	$ (41,021.3)	$ (112,287.9)	-84.5%	-79.7%
5	Capital	Electric Distribution	E Dist Replace OH Asset	08/3U	$ 768,193.1	$ 1,011,990.5	$ 1,242,160.8	$ 3,022,344.4	$ 1,091,088.1	$ 990,537.8	$ 1,410,953.9	$ 3,492,579.8	$ 168,793.0	$ 470,235.3	13.6%	15.6%
6	Capital	Electric Distribution	E Dist Automation & Protection	09	$ 29,595.1	$ 30,795.8	$ 31,747.2	$ 92,138.1	$ 28,545.5	$ 43,755.7	$ 47,861.9	$ 120,163.2	$ 16,114.8	$ 28,025.1	50.8%	30.4%
7	Capital	Electric Distribution	E Dist WRO General	10	$ 138,483.9	$ 144,631.1	$ 148,745.0	$ 431,860.0	$ 242,275.6	$ 238,616.9	$ 306,531.5	$ 787,424.0	$ 157,786.5	$ 355,564.0	106.1%	82.3%
8	Capital	Electric Distribution	E Dist Customer Connects	16	$ 653,710.2	$ 682,728.3	$ 702,147.7	$ 2,038,586.2	$ 1,069,650.2	$ 1,184,148.7	$ 1,289,494.0	$ 3,543,293.0	$ 587,346.3	$ 1,504,706.8	83.6%	73.8%
9	Capital	Electric Distribution	E Dist Routine Emergency	17	$ 249,483.0	$ 260,557.5	$ 267,968.8	$ 778,009.4	$ 395,409.8	$ 480,188.9	$ 542,683.4	$ 1,418,282.1	$ 274,714.6	$ 640,272.7	102.5%	82.3%
10	Capital	Electric Distribution	Misc Capital	21	$ 28,274.9	$ 29,475.8	$ 30,350.4	$ 88,101.1	$ 33,687.6	$ 40,138.3	$ 70,566.3	$ 144,392.2	$ 40,215.9	$ 56,291.0	132.5%	63.9%
11	Capital	Electric Distribution	Install New Electric Meters	25	$ 31,396.1	$ 32,789.8	$ 33,722.5	$ 97,908.4	$ 30,469.0	$ 31,179.4	$ 35,850.3	$ 97,498.7	$ 2,127.8	$ (409.7)	6.3%	-0.4%
12	Capital	Electric Distribution	E Dist Inst/Repl OH General	2A	$ 232,654.3	$ 242,981.8	$ 249,893.2	$ 725,529.3	$ 397,122.7	$ 357,728.4	$ 415,985.9	$ 1,170,837.0	$ 166,092.8	$ 445,307.7	66.5%	61.4%
13	Capital	Electric Distribution	E Dist Inst/Repl UG	2B	$ 66,474.2	$ 69,425.0	$ 71,399.7	$ 207,298.8	$ 86,589.4	$ 108,148.1	$ 162,756.1	$ 357,493.6	$ 91,356.4	$ 150,194.8	128.0%	72.5%
14	Capital	Electric Distribution	E Dist Inst/Repl Network	2C	$ 14,135.3	$ 14,762.8	$ 15,182.7	$ 44,080.8	$ 16,064.2	$ 16,175.7	$ 17,512.6	$ 49,752.5	$ 2,329.9	$ 5,671.7	15.3%	12.9%
15	Capital	Electric Distribution	Build IT Apps & Infra	2F	$ 70,173.5	$ 72,989.8	$ 75,265.1	$ 218,428.4	$ 105,258.8	$ 139,198.3	$ 94,686.3	$ 339,143.4	$ 19,421.2	$ 120,715.0	25.8%	55.3%
16	Capital	Electric Distribution	E Dist WRO Rule 20A	30	$ 30,456.7	$ 31,808.7	$ 32,713.5	$ 94,978.9	$ 23,890.4	$ 17,226.1	$ 21,350.4	$ 62,466.9	$ (11,363.1)	$ (32,512.0)	-34.7%	-34.2%
17	Capital	Electric Distribution	Energy Storage Capital	3R	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,192.0	$ 2,192.0	$ 2,192.0	$ 2,192.0	100.0%	100.0%
18	Capital	Electric Distribution	Inst/Rpl WildFire Mitgt Eqpmnt	3U	$ -	$ -	$ -	$ -	$ -	$ 19,284.9	$ 11,176.7	$ 30,461.6	$ 11,176.7	$ 30,461.6	100.0%	100.0%
19	Capital	Electric Distribution	E Dist Subst Capacity	46	$ 60,582.4	$ 63,271.6	$ 65,071.3	$ 188,925.4	$ 67,282.6	$ 100,240.1	$ 157,082.3	$ 324,604.9	$ 92,011.0	$ 135,679.6	141.4%	71.8%
20	Capital	Electric Distribution	E Dist Subst Repl Other Equip	48	$ 100,521.3	$ 104,983.5	$ 107,969.6	$ 313,474.4	$ 57,355.9	$ 76,122.2	$ 63,356.6	$ 196,834.7	$ (44,613.0)	$ (116,639.7)	-41.3%	-37.2%
21	Capital	Electric Distribution	E Dist Reliability Ckt/Zone	49	$ 30,363.2	$ 31,711.0	$ 32,613.0	$ 94,687.2	$ 23,773.6	$ 42,337.0	$ 64,029.3	$ 130,139.9	$ 31,416.2	$ 35,452.7	96.3%	37.4%
22	Capital	Electric Distribution	Inst/Rpl WildFire Mitgt Eqpmnt	49/3U	$ 57,936.6	$ 60,508.3	$ 62,229.4	$ 180,674.3	$ 38,292.0	$ 27,186.8	$ 31,061.0	$ 96,539.8	$ (31,168.4)	$ (84,134.6)	-50.1%	-46.6%
23	Capital	Electric Distribution	E Dist Subst Repl Transformer	54	$ 22,157.0	$ 23,140.5	$ 23,798.7	$ 69,096.2	$ 24,821.5	$ 7,598.6	$ 2,522.9	$ 34,943.0	$ (21,275.8)	$ (34,153.2)	-89.4%	-49.4%
24	Capital	Electric Distribution	E Dist Replace UG Asset-Gen	56	$ 126,794.3	$ 132,422.7	$ 136,189.3	$ 395,406.3	$ 31,270.2	$ 41,737.0	$ 71,266.2	$ 144,273.4	$ (64,923.1)	$ (251,132.9)	-47.7%	-63.5%
25	Capital	Electric Distribution	E Dist Repl Substation Safety	58	$ 8,586.7	$ 8,967.8	$ 9,222.9	$ 26,777.5	$ 3,410.1	$ 7,883.7	$ 13,511.0	$ 24,804.8	$ 4,288.1	$ (1,972.6)	46.5%	-7.4%
26	Capital	Electric Distribution	E Dist Subst Emergency Repl	59	$ 85,866.8	$ 89,678.5	$ 92,229.3	$ 267,774.6	$ 172,615.2	$ 184,247.2	$ 206,688.2	$ 563,550.6	$ 114,458.9	$ 295,776.0	124.1%	110.5%
27	Capital	Electric Distribution	E T&D Control System/ Facility	63	$ 118,519.2	$ 123,759.9	$ 127,293.7	$ 369,572.8	$ 124,367.7	$ 118,610.0	$ 120,073.5	$ 363,051.2	$ (7,220.2)	$ (6,521.7)	-5.7%	-1.8%
28	Capital	Electric Distribution	E Dist Major Emergency	95	$ 66,359.7	$ 69,305.4	$ 71,276.7	$ 206,941.9	$ 49,287.5	$ 192,225.3	$ 169,644.6	$ 411,157.4	$ 98,367.9	$ 204,215.5	138.0%	98.7%
29	**Capital**	**Electric Distribution**	**TOTAL**		**$ 3,549,754.0**	**$ 3,916,505.5**	**$ 4,229,637.6**	**$ 11,695,897.1**	**$ 4,655,230.9**	**$ 5,270,932.9**	**$ 6,656,726.2**	**$ 16,582,890.0**	**$ 2,427,088.6**	**$ 4,886,992.9**	**57.4%**	**41.8%**

Notes:

Line 4, MWC 08 excludes MAT Code 08W. Line 5, MWC 08/3U includes costs in MAT Codes 08W/3UG/08X.

Line 5, MWC 08/3U includes costs in MAT Codes 08W/3UG/08X.

Line 21, MWC 49 excludes all or a portion of cost within MAT Codes 49A, 49I, 49M, 49P, 49R and 49T.

Line 22, MWC 49/3U includes costs in combined MAT Codes 49M/3UA, 49I/3UD, 49I/3UE, 49T/3UF, 49I/3UL, 49H/3UP, 49R/3UR and 49A/3US.

C. Comparison by MAT Code for Safety, Reliability, and Maintenance (SRM) Work Tables

TABLE 3-3
2025 RSAR
2023 GRC CYCLE ELECTRIC DISTRIBUTION EXPENSE COMPARISON BY MAT CODE FOR SRM WORK
(THOUSANDS OF DOLLARS)

	A	B	C1	C2	C3	C4	C5	C6	C7	D	E	F	G1	G2	G3	H	I1	I2	I3	J	K1	K2	L1	L2	L3	L4	M	N1	N2	N3	O	P1	P2	P3	Q	R1	R2	S1	S2	S3	T	U	V1	V2	V3	W	X
													Imputed Adopted Costs				Actual Costs											Imputed Annual Units				Actual Annual Units											Forecast				
Line No	Type (O&M Expense or Capital)	Functional Area	MWC	MWC Name	MAT	MAT Name	RAMP Risk Name	RAMP Mitigation and/or Control Name	2023 GRC Testimony Reference	RAMP Roll-up (Yes/No)	Program / Project Life (years)	Program / Project Year	2023 Imputed Adopted Costs	2024 Imputed Adopted Costs	2025 Imputed Adopted Costs	Imputed Cost for 2023 GRC Cycle to Date (I) (G1+G2+G3)	2023 Actual Costs	2024 Actual Costs	2025 Actual Costs	Actual Cost for 2023 GRC Cycle to Date ($) (I1+I2+I3)	Difference for 2025 ($) (I3-G3)	Difference for 2023 GRC Cycle to Date ($) (J-H)	Spending Percent Variance for 2025 (%) ((I3-G3)/G3*100)	Spending Percent Variance for 2023 GRC Cycle (%) ((J/H)*100)	Spending Variance Explanation Required (Y/N)	Percentage Variance Explanation Required (Y/N)	Unit Type	2023 Imputed Adopted Units	2024 Imputed Adopted Units	2025 Imputed Adopted Units	Imputed Units for 2023 GRC Cycle to Date (N1+N2+N3)	2023 Actual Units	2024 Actual Units	2025 Actual Units	Actual Units for 2023 GRC Cycle to Date (P1+P2+P3)	Difference for 2026 # of Units (P3-N3)	Difference for 2023 GRC Cycle to Date (# of Units) (Q-O)	Unit Percent Variance for 2025 (%) ((R1/N3)*100)	Percent Variance for 2023 GRC Cycle to Date (%) ((R2/O)*100)	Unit Variance Explanation Required (Y/N)	2025 Cost Variance Explanation	2025 Unit Variance Explanation	Scope (U, O, or T)	Schedule (U, O, or T)	Budget (U, O, or T)	Status	Completion Status Statement
1	O&M Expense	Electric Distribution	AB	Misc Expense	AB6 (a)	EPR Expense	SRM Total	SRM Total	Ex 4, Ch 4.1 Ex 4, Ch 4.2 Ex 4, Ch 5	No	On-going	Annual	193,108.4	196,455.5	200,319.6	589,923.4	31,503.0	41,146.9	43,156.3	115,806.3	(157,163.3)	(474,117.2)	-78.5%	-80.4%	YES	YES	# of wildfire cameras - wildfire cameras are the only unitized work imputed in this MAT. The remainder of the work in this AB6 is not unitized. Work is non-homogeneous and not repeatable or in some cases like PSPS the work is event driven or emergent, not forecastable by units.	10	10	10	30	0	0	0	0	-10	-30	-100.0%	-100.0%	YES	Program expenses were below imputed regulatory values due to wildfire mitigation expenses being recorded in other MAT codes under Wildfire MWC WF. EP&R program expenses remaining in MAT AB6 were within the variance threshold.	Actual units were below imputed units because the wildfire cameras program (WLDFRM07D) was forecast in MAT AB6 and recorded in MAT WFC. See MAT WFC for the unit variance explanation.	Under	On-Target	Under	Proceeding as Planned	This program is ongoing and will continue for the 2023 GRC cycle. Many of the wildfire mitigations programs imputed in MAT AB6 are now being recorded in various MAT codes under MWC WF. Otherwise the EP&R program forecast in MAT AB6 and costs remaining in MAT AB6 are proceeding as planned. The best way to see imputed vs actuals is to filter on the various mitigations for example WLDFRM07D. Situational Awareness and Forecasting Initiatives - Cameras, is imputed in AB6 but recorded in MAT WFC.
2	O&M Expense	Electric Distribution	AB	Misc Expense	AB6	EPR Expense	Emergency Preparedness & Response	EPNDR-C000: EP&R Controls	Ex 4, Ch 4.1 Ex 4, Ch 4.2 Ex 4, Ch 5	Yes	N/A	N/A	5,397.5	5,461.1	5,539.5	16,397.0	3,670.3	5,914.8	6,185.2	15,770.4	646.8	(626.6)	11.7%	-3.8%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
3	O&M Expense	Electric Distribution	AB	Misc Expense	AB6	EPR Expense	Emergency Preparedness & Response	EPNDR-C001: Situational Awareness and Forecasting Initiatives - SOPP Improvements	Ex 4, Ch 4.1 Ex 4, Ch 4.2 Ex 4, Ch 5	Yes	N/A	N/A	2,206.5	2,232.5	2,264.2	6,703.2	-	-	-	-	(2,264.2)	(6,703.2)	-100.0%	-100.0%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
4	O&M Expense	Electric Distribution	AB	Misc Expense	AB6	EPR Expense	Emergency Preparedness & Response	EPNDR-C002: Situational Awareness and Forecasting Initiatives - WSOC	Ex 4, Ch 4.1 Ex 4, Ch 4.2 Ex 4, Ch 5	Yes	N/A	N/A	7,808.6	7,900.6	8,012.5	23,721.6	4,644.6	5,824.2	1,914.0	12,383.0	(6,696.5)	(11,338.7)	-76.1%	-47.8%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
5	O&M Expense	Electric Distribution	AB	Misc Expense	AB6	EPR Expense	Emergency Preparedness & Response	EPNDR-C004: EP&R Field Operations Technology	Ex 4, Ch 4.1 Ex 4, Ch 4.2 Ex 4, Ch 5	Yes	N/A	N/A	-	-	-	-	-	0.1	51.8	51.7	51.8	51.7	100.0%	100.0%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
6	O&M Expense	Electric Distribution	AB	Misc Expense	AB6	EPR Expense	Emergency Preparedness & Response	EPNDR-C005: EP&R Field Operations	Ex 4, Ch 4.1 Ex 4, Ch 4.2 Ex 4, Ch 5	Yes	N/A	N/A	634.9	642.4	651.5	1,928.7	610.5	-	-	610.5	(651.5)	(1,318.2)	-100.0%	-68.3%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
7	O&M Expense	Electric Distribution	AB	Misc Expense	AB6	EPR Expense	Emergency Preparedness & Response	EPNDR-C006: EP&R Distribution Support Headcount	Ex 4, Ch 4.1 Ex 4, Ch 4.2 Ex 4, Ch 5	Yes	N/A	N/A	7,506.5	7,595.0	7,702.6	22,804.1	4,077.4	-	-	4,077.4	(7,702.6)	(18,226.7)	-100.0%	-79.9%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
8	O&M Expense	Electric Distribution	AB	Misc Expense	AB6	EPR Expense	Emergency Preparedness & Response	EPNDR-M000: EP&R Mitigations	Ex 4, Ch 4.1 Ex 4, Ch 4.2 Ex 4, Ch 5	Yes	N/A	N/A	4,416.1	4,468.2	4,531.5	13,415.7	3,005.9	4,839.4	5,060.7	12,906.0	529.2	(509.8)	11.7%	-3.8%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
9	O&M Expense	Electric Distribution	AB	Misc Expense	AB6	EPR Expense	Wildfire	WLDFR-M005: Public Safety Power Shutoff - PSPS Event (Distribution)	Ex 4, Ch 4.1 Ex 4, Ch 4.2 Ex 4, Ch 5	Yes	N/A	N/A	70,968.2	77,374.8	78,949.6	232,292.6	-	-	-	-	(78,949.6)	(232,292.6)	-100.0%	-100.0%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
10	O&M Expense	Electric Distribution	AB	Misc Expense	AB6	EPR Expense	Wildfire	WLDFR-M006: PSPS Reduction Initiatives	Ex 4, Ch 4.1 Ex 4, Ch 4.2 Ex 4, Ch 5	No	N/A	N/A	43,987.7	44,802.2	45,714.1	134,504.1	-	1,074.2	2,733.6	3,807.7	(42,980.6)	(130,696.3)	-94.0%	-97.2%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
11	O&M Expense	Electric Distribution	AB	Misc Expense	AB6	EPR Expense	Wildfire	DOVHD-M011: Remove Grid	Ex 4, Ch 2.1 Ex 4, Ch 2.2 Ex 4, Ch 4.3 Ex 4, Ch 4.4	No	N/A	N/A	-	-	-	-	-	-	5,442.3	5,442.3	5,442.3	5,442.3	100.0%	100.0%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
12	O&M Expense	Electric Distribution	AB	Misc Expense	AB6	EPR Expense	Wildfire	WLDFR-M007B: Situational Awareness and Forecasting Initiatives - Weather Station	Ex 4, Ch 4.1 Ex 4, Ch 4.2 Ex 4, Ch 5	Yes	N/A	N/A	1,836.2	1,870.2	1,908.3	5,614.8	-	-	-	-	(1,908.3)	(5,614.8)	-100.0%	-100.0%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
13	O&M Expense	Electric Distribution	AB	Misc Expense	AB6	EPR Expense	Wildfire	WLDFR-M007C: Situational Awareness and Forecasting Initiatives - WSOC	Ex 4, Ch 4.1 Ex 4, Ch 4.2 Ex 4, Ch 5	No	N/A	N/A	-	-	-	-	-	-	-	-	3,970.1	3,970.1	100.0%	100.0%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
14	O&M Expense	Electric Distribution	AB	Misc Expense	AB6	EPR Expense	Wildfire	WLDFR-M007D: Situational Awareness and Forecasting Initiatives - Advanced Fire Cameras	Ex 4, Ch 4.1 Ex 4, Ch 4.2 Ex 4, Ch 5	Yes	N/A	N/A	8,568.8	8,727.4	8,909.0	26,201.2	-	-	-	-	(8,905.0)	(26,201.2)	-100.0%	-100.0%	N/A	N/A	# of wildfire cameras	10	10	10	30	0	0	0	0	-10	-30	-100.0%	-100.0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
15	O&M Expense	Electric Distribution	AB	Misc Expense	AB6	EPR Expense	Wildfire	WLDFR-M007E: Situational Awareness and Forecasting Initiatives - Satellite Fire Detection	Ex 4, Ch 4.1 Ex 4, Ch 4.2 Ex 4, Ch 5	Yes	N/A	N/A	376.8	383.8	391.6	1,152.2	-	-	-	-	(391.6)	(1,152.2)	-100.0%	-100.0%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
16	O&M Expense	Electric Distribution	AB	Misc Expense	AB6	EPR Expense	Wildfire	WLDFR-M007F: Situational Awareness and Forecasting Initiatives - Partial Voltage Detection	Ex 4, Ch 4.1 Ex 4, Ch 4.2 Ex 4, Ch 5	Yes	N/A	N/A	242.2	246.7	251.7	740.7	-	-	-	-	(251.7)	(740.7)	-100.0%	-100.0%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
17	O&M Expense	Electric Distribution	AB	Misc Expense	AB6	EPR Expense	Wildfire	WLDFR-M007I: Situational Awareness and Forecasting Initiatives - Advanced Fire Modeling	Ex 4, Ch 4.1 Ex 4, Ch 4.2 Ex 4, Ch 5	Yes	N/A	N/A	6,602.7	6,725.0	6,861.9	20,189.6	-	-	-	-	(6,861.9)	(20,189.6)	-100.0%	-100.0%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
18	O&M Expense	Electric Distribution	AB	Misc Expense	AB6	EPR Expense	Wildfire	WLDFR-M007J: Situational Awareness and Forecasting Initiatives - Meteorology	Ex 4, Ch 4.1 Ex 4, Ch 4.2 Ex 4, Ch 5	Yes	N/A	N/A	455.3	463.8	473.2	1,392.3	-	10.9	18.4	29.3	(454.8)	(1,363.0)	-98.1%	-97.9%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
19	O&M Expense	Electric Distribution	AB	Misc Expense	AB6	EPR Expense	Wildfire	WLDFR-M007K: Situational Awareness and Forecasting Initiatives - Fire Potential Index	Ex 4, Ch 4.1 Ex 4, Ch 4.2 Ex 4, Ch 5	Yes	N/A	N/A	180.9	184.2	188.0	553.0	-	-	-	-	(188.0)	(553.0)	-100.0%	-100.0%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
20	O&M Expense	Electric Distribution	AB	Misc Expense	AB6	EPR Expense	Wildfire	WLDFR-M008: Safety and Infrastructure Protection Teams	Ex 4, Ch 4.1 Ex 4, Ch 4.2 Ex 4, Ch 5	Yes	N/A	N/A	26,919.3	27,417.7	27,975.7	82,312.6	-	-	-	-	(27,975.7)	(82,312.6)	-100.0%	-100.0%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
21	O&M Expense	Electric Distribution	AB	Misc Expense	AB6	EPR Expense	Wildfire	WLDFR-M009: Community Wildfire Safety Program (PMO)	Ex 4, Ch 4.1 Ex 4, Ch 4.2 Ex 4, Ch 5	Yes	N/A	N/A	-	-	-	-	14,994.2	18,500.4	23,222.8	56,717.3	23,222.8	56,717.3	100.0%	100.0%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
22	O&M Expense	Electric Distribution	AB	Misc Expense	AB6	EPR Expense	Wildfire	WLDFR-M017: System Hardening - Remote Grid	Ex 4, Ch 4.1 Ex 4, Ch 4.2 Ex 4, Ch 5	Yes	N/A	N/A	-	-	-	-	-	18.8	-	18.8	-	18.8	0.0%	100.0%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
23	O&M Expense	Electric Distribution	AB	Misc Expense	AB6	EPR Expense	SRM (NON-RAMP)	SRM (NON-RAMP)	Ex 4, Ch 4.1 Ex 4, Ch 4.2 Ex 4, Ch 5	Yes	N/A	N/A	-	-	-	-	-	4,964.2	-	4,964.2	-	4,964.2	0.0%	100.0%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
24	O&M Expense	Electric Distribution	AB	Misc Expense	AB#	Not assigned	SRM Total	SRM Total	Ex 4, Ch 2.1 Ex 4, Ch 2.2 Ex 4, Ch 4.3 Ex 4, Ch 4.4	No	On-going	Annual	63,301.4	63,760.1	64,315.1	191,316.5	76,372.4	90,989.6	98,781.8	266,143.8	34,466.7	74,827.3	53.6%	39.1%	YES	YES	Not Unitized: Work is non-homogeneous and not repeatable	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Program expenses exceeded imputed regulatory values due to due to a reduction in funding to this program in the 2023 GRC Final Decision. Although PG&E's forecast for AB# miscellaneous expense for Electric Distribution was reduced, PG&E continues to incur costs for the support activities forecasted in the 2023 GRC. In addition, activities in this program for 2025 also includes: 1) An increase in costs associated with establishment of the newly formed wildfire resilience partnership program; and 2) expanded efforts on external and community engagement to adhere to de-energization regulatory guidelines; and 3) the ignition investigations team was in early development at the time of the 2023 GRC and 2025 was more active with the task force addressing high fire risk locations and exposure. 4) Applied Technology Services costs for technical services and testing of new equipment 5) Interdepartmental Energy Usage at electric distribution facilities (recorded in MAT BAP).	Below variance threshold.	N/A	NO	On-Target	On-Target	Over	Proceeding as Planned	This program is ongoing and will continue in PG&E's 2023 GRC period. MAT ABR tracks costs for miscellaneous ongoing programs that include several activities that support electric operations including but not limited to Regulatory Compliance and Quality Assurance, the Corrective Actions Program, Data Response Unit, and the Compliance Group. This MAT also includes ongoing activities in wildfire mitigation programs for wildfire resilience, community engagement and support, and ignition investigations. PG&E expects this program to continue to be over the adopted amount for the remainder of the 2023 GRC cycle
25	O&M Expense	Electric Distribution	AB	Misc Expense	AB#	Not assigned	Distribution Overhead	DOVHD-M005: Additional Asset Data Gathrin	Ex 4, Ch 2.2 Ex 4, Ch 4.3 Ex 4, Ch 4.4	Yes	N/A	N/A	688.1	682.9	680.9	2,051.9	-	-	-	-	(680.9)	(2,051.9)	-100.0%	-100.0%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
26	O&M Expense	Electric Distribution	AB	Misc Expense	AB#	Not assigned	Distribution Overhead	DOVHD-M002E: Improved Distribution Risk Model	Ex 4, Ch 2.1 Ex 4, Ch 2.2 Ex 4, Ch 4.3 Ex 4, Ch 4.4	Yes	N/A	N/A	803.0	796.9	794.6	2,394.5	-	-	-	-	(794.6)	(2,394.5)	-100.0%	-100.0%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
27	O&M Expense	Electric Distribution	AB	Misc Expense	AB#	Not assigned	Wildfire	WLDFR-M006: PSPS Reduction Initiatives	Ex 4, Ch 2.1 Ex 4, Ch 2.2 Ex 4, Ch 4.3 Ex 4, Ch 4.4	Yes	N/A	N/A	2,037.1	2,074.8	2,117.0	6,229.0	-	-	-	-	(2,117.0)	(6,229.0)	-100.0%	-100.0%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
28	O&M Expense	Electric Distribution	AB	Misc Expense	AB#	Not assigned	Wildfire	WLDFR-M008: Community Wildfire Safety Program (PMO)	Ex 4, Ch 2.1 Ex 4, Ch 2.2 Ex 4, Ch 4.3 Ex 4, Ch 4.4	Yes	N/A	N/A	14,007.3	14,266.6	14,557.8	42,830.9	10,987.6	5,380.3	19,357.8	35,725.5	4,800.6	(7,105.4)	33.0%	-16.6%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
29	O&M Expense	Electric Distribution	AB	Misc Expense	AB#	Not assigned	Wildfire	WLDFR-M007F: Situational Awareness and Forecasting Initiatives - Sensor Kit	Ex 4, Ch 2.1 Ex 4, Ch 2.2 Ex 4, Ch 4.3 Ex 4, Ch 4.4	Yes	N/A	N/A	3,036.4	4,009.3	4,091.0	12,036.8	0.0	-	-	0.0	(4,091.0)	(12,036.8)	-100.0%	-100.0%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
30	O&M Expense	Electric Distribution	AB	Misc Expense	AB#	Not assigned	Wildfire	WLDFR-M017: System Hardening - Remote Grid	Ex 4, Ch 2.1 Ex 4, Ch 2.2 Ex 4, Ch 4.3 Ex 4, Ch 4.4	Yes	N/A	N/A	1,523.7	1,551.9	1,583.5	4,659.2	2,464.9	2,867.4	1,965.0	7,327.2	381.5	2,668.0	24.1%	57.3%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
31	O&M Expense	Electric Distribution	AB	Misc Expense	AB#	Not assigned	Wildfire	WLDFR-M002: System Hardening	Ex 4, Ch 2.1 Ex 4, Ch 2.2 Ex 4, Ch 4.3 Ex 4, Ch 4.4	Yes	N/A	N/A	-	-	-	-	877.7	422.1	1,136.2	2,436.0	1,136.2	2,436.0	100.0%	100.0%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
32	O&M Expense	Electric Distribution	AB	Misc Expense	AB#	Not assigned	Distribution Overhead	DOVHD-M011: Remove Grid	Ex 4, Ch 2.1 Ex 4, Ch 2.2 Ex 4, Ch 4.3 Ex 4, Ch 4.4	No	N/A	N/A	1,523.7	1,551.9	1,583.5	4,659.2	-	-	1,508.9	1,508.9	(74.6)	(3,150.3)	-4.7%	-67.6%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
33	O&M Expense	Electric Distribution	AB	Misc Expense	AB#	Not assigned	Wildfire	POST-GRC: Post-GRC Mitigation	Ex 4, Ch 2.1 Ex 4, Ch 2.2 Ex 4, Ch 4.3 Ex 4, Ch 4.4	Yes	N/A	N/A	-	-	-	-	24.98	1.0	-	26.0	-	26.0	0.0%	100.0%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
34	O&M Expense	Electric Distribution	AB	Misc Expense	AB#	Not assigned	SRM (NON-RAMP)	SRM (NON-RAMP)	Ex 4, Ch 2.1 Ex 4, Ch 2.2 Ex 4, Ch 4.3 Ex 4, Ch 4.4	Yes	N/A	N/A	40,305.4	40,317.2	40,401.0	121,113.5	61,987.3	81,629.7	76,421.9	220,038.9	35,930.9	98,925.3	88.7%	81.7%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
35	O&M Expense	Electric Distribution	AR	Misc Expense	N/A	Not assigned	SRM Total (NON-RAMP)	SRM Total (NON-RAMP)	Ex 4, Ch 8	No	On-going	Annual	10,437.6	10,773.4	11,120.5	32,331.5	9,189.5	9,666.4	9,755.0	28,651.0	(1,325.4)	(3,680.6)	-11.9%	-11.4%	NO	NO	Field orders	854,733	854,733	854,733	2,564,199	765,489	704,825	637,192	2,107,506	(217,631)	(456,693)	-25.5%	-17.8%	YES	Below variance threshold.	Actual units were below imputed units due to customer requests being lower than the imputed adopted amounts. This is a demand driven program.	Below variance threshold.	Under	On-Target	Under	Proceeding as Planned	This program is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program includes activities to perform manual meter reading services, upon request.
36	O&M Expense	Electric Distribution	AT	Emerging Technology	N/A	Not assigned	SRM Total (NON-RAMP)	SRM Total (NON-RAMP)	Ex 4, Ch 2.1	No	On-going	Annual	2,185.1	2,210.5	2,242.2	6,637.7	-	-	-	-	(2,242.2)	(6,637.7)	-100.0%	-100.0%	NO	NO	Not Unitized: Work is non-homogeneous and not repeatable.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to fund Research and Development (R&D) Emerging Technology public partnerships. This program was not marked as canceled or rescheduled because actual research and development (R&D) support costs that were adopted in MAT Code A7# in the 2020 GRC, were recorded in MAT Code AB# PG&E incurred approximately $2.2 million in 2023 through 2025, recorded in MAT AB#, for emerging technology utility partnerships, which is aligned with the GRC-imputed adopted values.

TABLE 3-3
2025 RSAR
2023 GRC CYCLE ELECTRIC DISTRIBUTION EXPENSE COMPARISON BY MAT CODE FOR SRM WORK
(THOUSANDS OF DOLLARS)
(CONTINUED)

Line No	A: Type (O&M Expense or Capital)	B: Functional Area	C1: MWC	C2: MWC Name	C3: MAT	C4: MAT Name	C5: RAMP Risk Name	C6: RAMP Mitigation and/or Control Name	C7: 2023 GRC Testimony Reference	D: RAMP Roll-up (Yes/No)	E: Program / Project Life (years)	F: Program / Project Year	G1: Imputed Adopted Costs – 2023 Imputed Adopted Costs	G2: Imputed Adopted Costs – 2024 Imputed Adopted Costs	G3: Imputed Adopted Costs – 2025 Imputed Adopted Costs	H: Imputed Cost for 2023 GRC Cycle to Date ($) (G1+G2+G3)	I1: Actual Costs – 2023 Actual Costs	I2: Actual Costs – 2024 Actual Costs	I3: Actual Costs – 2025 Actual Costs
37	O&M Expense	Electric Distribution	BA	E Dist Operate System	BAF	Genl Operate	SRM Total	SRM Total	Ex 4, Ch 4.6 Ex 4, Ch 7	No	On-going	Annual	27,814.9	28,667.5	29,563.5	86,045.8	18,147.8	19,098.6	16,698.5
38	O&M Expense	Electric Distribution	BA	E Dist Operate System	BAF	Genl Operate	Wildfire	WLDFR-M020: Enhanced Powerline Safety Settings	Ex 4, Ch 4.6 Ex 4, Ch 7	Yes	N/A	N/A	1,822.0	1,857.0	1,896.3	5,575.3	791.8	1,225.7	1,270.8
39	O&M Expense	Electric Distribution	BA	E Dist Operate System	BAF	Genl Operate	SRM (NON-RAMP)	SRM (NON-RAMP)	Ex 4, Ch 4.6 Ex 4, Ch 7	Yes	N/A	N/A	25,992.9	26,810.5	27,667.1	80,470.6	17,356.0	17,873.0	15,427.7
40	O&M Expense	Electric Distribution	BA	E Dist Operate System	BAH	FLISR Maintenance	SRM Total	SRM Total	Ex 4, Ch 4.6 Ex 4, Ch 7	No	On-going	Annual	4,252.9	4,380.7	4,515.3	13,148.9	3,784.9	3,541.1	3,901.1
41	O&M Expense	Electric Distribution	BA	E Dist Operate System	BAH	FLISR Maintenance	Wildfire	WLDFR-M020: Enhanced Powerline Safety Settings	Ex 4, Ch 4.6 Ex 4, Ch 7	Yes	N/A	N/A	489.6	499.0	509.6	1,498.2	348.0	323.6	457.6
42	O&M Expense	Electric Distribution	BA	E Dist Operate System	BAH	FLISR Maintenance	SRM (NON-RAMP)	SRM (NON-RAMP)	Ex 4, Ch 4.6 Ex 4, Ch 7	Yes	N/A	N/A	3,763.3	3,881.7	4,005.7	11,650.7	3,436.9	3,217.5	3,443.5
43	O&M Expense	Electric Distribution	BA	E Dist Operate System	BA#	Not assigned	SRM Total (NON-RAMP)	SRM Total (NON-RAMP)	N/A	No	On-going	Annual	-	-	-	-	2,450.3	3,524.7	3,791.4
44	O&M Expense	Electric Distribution	BF	E T&D Patrol/Insp	BF1 [(b)]	Dist. Aerial Inspections	SRM Total (NON-RAMP)	SRM Total (NON-RAMP)	Ex 4, Ch 10	No	On-going	Annual	-	-	-	-	7,431.8	24,648.0	66,408.8
45	O&M Expense	Electric Distribution	BF	E T&D Patrol/Insp	BF3	UG BART Cable Test/Insp	SRM Total	SRM Total	Ex 4, Ch 10	No	On-going	Annual	59.0	59.1	59.4	177.4	32.6	39.6	41.9
46	O&M Expense	Electric Distribution	BF	E T&D Patrol/Insp	BF3	UG BART Cable Test/Insp	Underground	DUNGD-C001: Patrols	Ex 4, Ch 10	No	N/A	N/A	59.0	59.1	59.4	177.4	32.6	39.6	41.9
47	O&M Expense	Electric Distribution	BF	E T&D Patrol/Insp	BF4	UG Auto Xfer Swch Test/Insp	SRM Total	SRM Total	Ex 4, Ch 10	No	On-going	Annual	145.2	145.5	146.2	436.9	69.0	134.0	115.2
48	O&M Expense	Electric Distribution	BF	E T&D Patrol/Insp	BF4	UG Auto Xfer Swch Test/Insp	Underground	DUNGD-C001: Patrols	Ex 4, Ch 10	No	N/A	N/A	145.2	145.5	146.2	436.9	69.0	134.0	115.2
49	O&M Expense	Electric Distribution	BF	E T&D Patrol/Insp	BFA	OH Patrol	SRM Total	SRM Total	Ex 4, Ch 10	No	On-going	Annual	5,056.3	5,063.6	5,089.2	15,209.1	7,613.3	10,773.6	10,224.7
50	O&M Expense	Electric Distribution	BF	E T&D Patrol/Insp	BFA	OH Patrol	Distribution Overhead	DOVHD-C013: Patrols - Distribution Overhead	Ex 4, Ch 10	No	N/A	N/A	5,056.3	5,063.6	5,089.2	15,209.1	7,613.3	10,773.6	10,224.7
51	O&M Expense	Electric Distribution	BF	E T&D Patrol/Insp	BFA	OH Patrol	Wildfire	WLDFR-C001: Patrols - Distribution Overhead	Ex 4, Ch 10	No	N/A	N/A	5,056.3	5,063.6	5,089.2	15,209.1	7,613.3	10,773.6	10,224.7
52	O&M Expense	Electric Distribution	BF	E T&D Patrol/Insp	BFB	OH Insp	SRM Total	SRM Total	Ex 4, Ch 10	No	On-going	Annual	53,673.6	53,750.8	54,021.9	161,446.3	65,428.3	26,451.6	24,252.3
53	O&M Expense	Electric Distribution	BF	E T&D Patrol/Insp	BFB	OH Insp	Distribution Overhead	DOVHD-C005: Inspections - Distribution Overhead	Ex 4, Ch 10	No	N/A	N/A	53,673.6	53,750.8	54,021.9	161,446.3	65,428.3	26,451.6	24,252.3
54	O&M Expense	Electric Distribution	BF	E T&D Patrol/Insp	BFB	OH Insp	Wildfire	WLDFR-C01A: Inspections - Distribution Overhead	Ex 4, Ch 10	No	N/A	N/A	53,673.6	53,750.8	54,021.9	161,446.3	65,428.3	26,451.6	24,252.3
55	O&M Expense	Electric Distribution	BF	E T&D Patrol/Insp	BFC	OH Insp Infrared	SRM Total	SRM Total	Ex 4, Ch 10	No	On-going	Annual	2,834.0	2,838.0	2,852.3	8,524.3	20.9	1,500.9	1,809.8
56	O&M Expense	Electric Distribution	BF	E T&D Patrol/Insp	BFC	OH Insp Infrared	Distribution Overhead	DOVHD-C006: Infrared Inspections - Distribution Overhead	Ex 4, Ch 10	No	N/A	N/A	2,834.0	2,838.0	2,852.3	8,524.3	20.9	1,500.9	1,809.8
57	O&M Expense	Electric Distribution	BF	E T&D Patrol/Insp	BFC	OH Insp Infrared	Wildfire	WLDFR-C01B: Infrared Inspections - Distribution Overhead	Ex 4, Ch 10	No	N/A	N/A	2,834.0	2,838.0	2,852.3	8,524.3	20.9	1,500.9	1,809.8
58	O&M Expense	Electric Distribution	BF	E T&D Patrol/Insp	BFD	UG Patrol	SRM Total	SRM Total	Ex 4, Ch 10	No	On-going	Annual	2,681.1	2,684.9	2,698.5	8,064.4	3,142.4	2,974.7	2,742.8
59	O&M Expense	Electric Distribution	BF	E T&D Patrol/Insp	BFD	UG Patrol	Underground	DUNGD-C001: Patrols	Ex 4, Ch 10	No	N/A	N/A	2,681.1	2,684.9	2,698.5	8,064.4	3,142.4	2,974.7	2,742.8
60	O&M Expense	Electric Distribution	BF	E T&D Patrol/Insp	BFE	UG Insp Infrared	SRM Total	SRM Total	Ex 4, Ch 10	No	On-going	Annual	14,545.4	14,566.3	14,639.8	43,751.6	16,029.2	14,941.0	14,866.3
61	O&M Expense	Electric Distribution	BF	E T&D Patrol/Insp	BFE	UG Insp Infrared	Underground	DUNGD-C001: Patrols	Ex 4, Ch 10	No	N/A	N/A	14,545.4	14,566.3	14,639.8	43,751.6	16,029.2	14,941.0	14,866.3
62	O&M Expense	Electric Distribution	BF	E T&D Patrol/Insp	BFF	UG Manhole Insp Annual	SRM Total (NON-RAMP)	SRM Total (NON-RAMP)	Ex 4, Ch 10	No	On-going	Annual	506.7	507.5	510.0	1,524.2	-	160.2	350.2
63	O&M Expense	Electric Distribution	BF	E T&D Patrol/Insp	BFG	OH Equip Test	SRM Total (NON-RAMP)	SRM Total (NON-RAMP)	Ex 4, Ch 10	No	On-going	Annual	2,653.8	2,657.6	2,671.0	7,982.3	3,717.3	3,554.0	3,518.6
64	O&M Expense	Electric Distribution	BF	E T&D Patrol/Insp	BFH	Inspection Projects	SRM Total	SRM Total	Ex 4, Ch 10	No	On-going	Annual	4,832.5	4,839.4	4,863.8	14,535.7	6,470.0	2,699.3	4,172.6
65	O&M Expense	Electric Distribution	BF	E T&D Patrol/Insp	BFH	Inspection Projects	Wildfire	WLDFR-C01E: Inspections	Ex 4, Ch 10	Yes	N/A	N/A	4,832.5	4,839.4	4,863.8	14,535.7	6,470.0	2,699.3	4,172.6
66	O&M Expense	Electric Distribution	BF	E T&D Patrol/Insp	BFJ	OH Patrol ORT Post Outage	SRM Total	SRM Total	Ex 4, Ch 10	No	On-going	Annual	166.0	166.2	167.1	499.3	146.3	127.6	137.8
67	O&M Expense	Electric Distribution	BF	E T&D Patrol/Insp	BFJ	OH Patrol ORT Post Outage	Distribution Overhead	DOVHD-M020: Enhanced Powerline Safety Settings	Ex 4, Ch 10	No	N/A	N/A	-	-	-	-	-	47.9	78.1
68	O&M Expense	Electric Distribution	BF	E T&D Patrol/Insp	BFJ	OH Patrol ORT Post Outage	Wildfire	WLDFR-M020: Enhanced Powerline Safety Settings	Ex 4, Ch 10	No	N/A	N/A	-	-	-	-	51.4	47.9	78.1
69	O&M Expense	Electric Distribution	BF	E T&D Patrol/Insp	BFJ	OH Patrol ORT Post Outage	SRM (NON-RAMP)	SRM (NON-RAMP)	Ex 4, Ch 10	Yes	N/A	N/A	166.0	166.2	167.1	499.3	94.8	79.6	59.7
70	O&M Expense	Electric Distribution	BF	E T&D Patrol/Insp	BF#	Not assigned	SRM Total (NON-RAMP)	SRM Total (NON-RAMP)	Ex 4, Ch 10	No	On-going	Annual	-	-	-	-	39,972.2	41,526.9	20,683.0
71	O&M Expense	Electric Distribution	BH	E Dist Routine Emergency	N/A [(b)]	Not assigned	SRM Total	SRM Total	Ex 4, Ch 4.6 Ex 4, Ch 6	No	On-going	Annual	193,157.5	197,204.9	201,689.4	592,051.8	119,478.8	137,877.1	155,220.8

Line No	J: Actual Cost for 2023 GRC Cycle to Date ($) (I1+I2+I3)	K1: Difference for 2025 ($) (I3-G3)	K2: Difference for 2023 GRC Cycle to Date ($) (J-H)	L1: Spending Percent Variance for 2025 (%) ((I3-G3)/G3*100)	L2: Spending Percent Variance for 2023 GRC Cycle (%) ((J/H)*100)	L3: Spending Variance Explanation Required (Y/N)	L4: Percentage Variance Explanation Required (Y/N)	M: Unit Type	N1: Imputed Annual Units – 2023 Imputed Adopted Units	N2: Imputed Annual Units – 2024 Imputed Adopted Units	N3: Imputed Annual Units – 2025 Imputed Adopted Units	O: Imputed Units for 2023 GRC Cycle to Date (N1+N2+N3)	P1: Actual Annual Units – 2023 Actual Units	P2: Actual Annual Units – 2024 Actual Units	P3: Actual Annual Units – 2025 Actual Units	Q: Actual Units for 2023 GRC Cycle to Date (P1+P2+P3)	R1: Difference for 2025 (# of Units) (P3-N3)	R2: Difference for 2023 GRC Cycle to Date (# of Units) (Q-O)	S1: Unit Percent Variance for 2025 (%) ((R1/N3)*100)	S2: Percent Variance for 2023 GRC Cycle to Date (%) ((R2/O)*100)
37	53,945.0	(12,864.9)	(32,100.9)	-43.5%	-37.3%	YES	YES	Not Unitized: Cost drivers vary materially by location, asset, and conditions	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
38	3,288.3	(625.5)	(2,286.9)	-33.0%	-41.0%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
39	50,656.7	(12,239.4)	(29,813.9)	-44.2%	-37.0%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
40	11,227.1	(614.2)	(1,921.8)	-13.6%	-14.6%	NO	NO	Not Unitized: Cost drivers vary materially by location, asset, and conditions	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
41	1,129.2	(52.0)	(369.0)	-10.2%	-24.6%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
42	10,097.9	(562.2)	(1,552.8)	-14.0%	-13.3%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
43	9,766.4	3,791.4	9,766.4	100.0%	100.0%	NO	NO	Not Unitized: There is no applicable unit of measure for this program	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
44	98,488.7	66,408.8	98,488.7	100.0%	100.0%	YES	YES	# of Poles Inspections	-	-	-	-	64,000	216,926	246,926	527,852	246,926	527,852	100.0%	100.0%
45	114.1	(17.4)	(63.3)	-29.4%	-35.7%	NO	NO	Not Unitized: There is no applicable unit of measure for this program.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
46	114.1	(17.4)	(63.3)	-29.4%	-35.7%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
47	318.2	(31.0)	(118.7)	-21.2%	-27.2%	NO	NO	Not Unitized: There is no applicable unit of measure for this program.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
48	318.2	(31.0)	(118.7)	-21.2%	-27.2%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
49	28,611.6	5,135.6	13,402.5	100.9%	88.1%	NO	YES	# of poles patrolled	1,366,233	1,366,233	1,366,233	4,098,700	1,344,289	1,934,507	1,966,366	5,245,162	600,133	1,146,462	43.9%	28.0%
50	28,611.6	5,135.6	13,402.5	100.9%	88.1%	N/A	N/A	# of poles patrolled	1,366,233	1,366,233	1,366,233	4,098,700	1,344,289	1,934,507	1,966,366	5,245,162	600,133	1,146,462	43.9%	28.0%
51	28,611.6	5,135.6	13,402.5	100.9%	88.1%	N/A	N/A	# of poles patrolled	1,366,233	1,366,233	1,366,233	4,098,700	1,344,289	1,934,507	1,966,366	5,245,162	600,133	1,146,462	43.9%	28.0%
52	116,132.2	(29,769.6)	(45,314.2)	-55.1%	-28.1%	YES	YES	# of Poles Inspected	508,807	508,807	508,807	1,526,422	550,762	331,105	303,265	1,185,132	(205,542)	(341,290)	-40.4%	-22.4%
53	116,132.2	(29,769.6)	(45,314.2)	-55.1%	-28.1%	N/A	N/A	# of Poles Inspected	508,807	508,807	508,807	1,526,421	550,762	331,105	303,265	1,185,132	(205,542)	(341,289)	-40.4%	-22.4%
54	116,132.2	(29,769.6)	(45,314.2)	-55.1%	-28.1%	N/A	N/A	# of Poles Inspected	508,807	508,807	508,807	1,526,421	550,762	331,105	303,265	1,185,132	(205,542)	(341,289)	-40.4%	-22.4%
55	3,331.7	(1,042.5)	(5,192.6)	-36.5%	-60.9%	NO	NO	Not Unitized: There is no applicable unit of measure for this program.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
56	3,331.7	(1,042.5)	(5,192.6)	-36.5%	-60.9%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
57	3,331.7	(1,042.5)	(5,192.6)	-36.5%	-60.9%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
58	8,860.0	44.4	795.6	1.6%	9.9%	NO	NO	# of Enclosures Patrolled	270,158	270,158	270,158	810,474	268,305	279,676	276,599	824,580	6,441	14,106	2.4%	1.7%
59	8,860.0	44.4	795.6	1.6%	9.9%	N/A	N/A	# of Enclosures Patrolled	270,158	270,158	270,158	810,474	268,305	279,676	276,599	824,580	6,441	14,106	2.4%	1.7%
60	45,836.5	226.5	2,084.9	1.5%	4.8%	NO	NO	# of Enclosures Inspected	134,979	134,979	134,979	404,937	148,998	155,381	156,429	460,808	21,450	55,871	15.9%	13.8%
61	45,836.5	226.5	2,084.9	1.5%	4.8%	N/A	N/A	# of Enclosures Inspected	134,979	134,979	134,979	404,937	148,998	155,381	156,429	460,808	21,450	55,871	15.9%	13.8%
62	510.5	(159.8)	(1,013.7)	-31.3%	-66.5%	NO	NO	# of Manholes/Vaults Inspected	1,546	1,546	1,546	4,638	-	474	944	1,418	(602)	(3,220)	-38.9%	-69.4%
63	10,789.9	847.7	2,807.6	31.7%	35.2%	NO	NO	# of Equip Inspections	25,576	25,576	25,576	76,729	24,130	21,099	23,681	68,910	(1,895)	(7,819)	-7.4%	-10.2%
64	13,341.9	(691.2)	(1,193.8)	-14.2%	-8.2%	NO	NO	Not Unitized: Work spans multiple activities that are intentionally bundled	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
65	13,341.9	(691.2)	(1,193.8)	-14.2%	-8.2%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
66	411.7	(29.3)	(87.6)	-17.5%	-17.5%	NO	NO	Not Unitized: Work is event driven or emergent, not forecastable by units	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
67	126.0	78.1	126.0	100.0%	100.0%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
68	177.4	78.1	177.4	100.0%	100.0%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
69	234.1	(107.4)	(265.2)	-64.3%	-53.1%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
70	102,182.1	20,683.0	102,182.1	100.0%	100.0%	YES	YES	Not Unitized: There is no applicable unit of measure for this program.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
71	412,576.7	(46,468.6)	(179,475.1)	-23.0%	-30.3%	YES	YES	Not Unitized: Work is event driven or emergent, not forecastable by units	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Line No	S3: Unit Variance Explanation Required (Y/N)	T: 2025 Cost Variance Explanation	U: 2025 Unit Variance Explanation	V1: Forecast – Scope (U, O, or T)	V2: Forecast – Schedule (U, O, or T)	V3: Forecast – Budget (U, O, or T)	W: Status	X: Completion Status Statement
37	NO	Program expenses were below imputed regulatory values due to some work forecast in this MAT code being recorded to routine and major emergency. There is volatility in costs recorded to this MAT code, related to extreme weather; during emergency events the Distribution System Operators, who manage and control the Electric Distribution system, charge their time to emergency programs instead of MAT BAF.	Below variance threshold.	On-Target	On-Target	Under	Proceeding as planned	This program is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to manage and control the Electric Distribution System. This program consists of labor costs for Distribution Operators. Their activities include monitoring the distribution system; performing system configuration changes, such as switching and circuit reconfiguration; and processing switching applications for work that enables construction to maintain and improve electric distribution system infrastructure. Costs for this program are in large part affected by weather.
38	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
39	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
40	NO	Below variance threshold.	Below variance threshold.	On-Target	On-Target	Under	Proceeding as planned	This program is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to provide support for customer voltage complaints. Power Quality and Distribution Operations Engineers who perform this work also spend time on other project work and charge out to those projects accordingly. PG&E is showing budget as under based on historical performance trends observed during 2023 through 2025 . This program is identified as proceeding as planned and on-target because it can not predict the remainder of 2026 due to customer driver work.
41	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
42	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
43	NO	Below variance threshold.	Below variance threshold.	Over	Over	Over	Proceeding as Planned	This program is ongoing and will continue through the reminder of 2023 GRC cycle.BA# records interdepartmental energy usage for distribution facilities, this activity was forecasted in MAT AB# in the 2023 GRC.
44	YES	Program expenses exceeded imputed regulatory values because aerial inspection work under MAT BF1 was not forecast in the 2023 GRC. PG&E incurred costs in 2025 conducting aerial inspections under MAT BF1 in HFTDs to meet WMP commitments. The addition of aerial inspections to PG&E's distribution inspection portfolio enabled PG&E to address an "Area for Continuous Improvement" from the WMP proceeding, and is consistent with SDG&E and SCE, who also conduct risk-based aerial inspections in HFTDs.	Actual units exceeded imputed units because aerial inspection work under MAT BF1 was not forecast in the 2023 GRC. Aerial inspections were used in HFTD areas to meet WMP commitments and reduced the need to perform GO 165 inspections every 3 years to meet WMP commitments. As a result, the BFB ground inspection units decreased in HFTDs as aerial inspections were used to meet WMP commitments, and GO 165 ground inspections under BFB returned to a 5 year cycle, the GO requirement.	Over	On-Target	Over	Emergent	This program is ongoing and will continue through PG&E's 2023 GRC period. Aerial inspections under MAT BF1 were not forecast in the 2023 GRC, but beginning in 2024, aerial inspections under MAT BF1 (WMP-specific inspections) were conducted in HFTD areas to meet WMP commitments, reducing the need for the higher than required frequency (3 year vs 5 year cycle per GO requirement) of MAT BFB GO 165 ground inspections in HFTDs.
45	NO	Below variance threshold.	Below variance threshold.	On-Target	On-Target	Under	Proceeding as Planned	This program is ongoing and will continue through PG&E's 2023 GRC period. This program involves annual underground inspections and testing of 34.5 kilovolt cables based on PG&E, manufacturer, and engineering specifications.
46	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
47	NO	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program is ongoing and will continue through PG&E's 2023 GRC period. This program involves annual inspections and testing of individual electronic component style and microprocessor style auto-transfer switches based on PG&E, manufacturer, and engineering specifications.
48	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
49	YES	Program expenses exceeded imputed regulatory values due to the increased the patrol frequency in non-HFTDs to patrol all structures not receiving a detailed inspection in that calendar year. This included approximately 400K additional poles in rural non-HFTD/HFRA areas that were previously patrolled every other year – thus increasing BFA costs and units.	Actual units exceeded imputed units due to the increased patrol frequency in non-HFTDs, beginning in 2024, to patrol all structures not receiving a detailed inspection in that calendar year. This included approximately 400K additional poles in rural non-HFTD/HFRA areas, (not selected for a detailed inspection in the calendar year), that were previously patrolled every other year – thus increasing BFA costs and units.	Over	On-Target	Over	Proceeding as Planned	This program is ongoing and will continue through PG&E's 2023 GRC period. The purpose of this program is a continuing effort to identify abnormal conditions on PG&E assets through patrols. PG&E expects that this program will continue to be over in scope and budget for the remainder of the 2023 GRC cycle for the reasons explained in the cost and unit variance explanations.
50	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
51	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
52	YES	Program expenses were below imputed regulatory values because PG&E completed less units than originally planned for at the time of the development of the GRC. Up until 2024 GO 165 detailed ground inspections were conducted to meet both G.O. 165 requirements and WMP commitments in HFTD/HFRA areas. Furthermore, these GO 165 detailed ground inspections were conducted in increased inspection frequencies to align with the variation of risk across HFTD/HFRA areas. In 2024 PG&E transitioned to conduct aerial inspections in HFTD/HFRA areas to meet WMP commitments, including increased inspection frequencies, eliminating the need to conduct GO 165 inspections on an escalated frequency. As a result, GO 165 inspections originally scheduled to be completed in 2025, per GRC, had been completed prior to 2025, and resulting in lower recorded costs (and units).	Actual units were below imputed units because PG&E completed less units than originally planned for at the time of the development of the GRC. Up until 2024 GO 165 detailed ground inspections were conducted to meet both G.O. 165 requirements and WMP commitments in HFTD/HFRA areas. Furthermore, these GO 165 detailed ground inspections were conducted in increased inspection frequencies to align with the variation of risk across HFTD/HFRA areas. In 2024 PG&E transitioned to conduct aerial inspections in HFTD/HFRA areas to meet WMP commitments, including increased inspection frequencies, eliminating the need to conduct GO 165 inspections on an escalated frequency. As a result, GO 165 inspections originally scheduled to be completed in 2025, per GRC, had been completed before 2025, and resulting in lower recorded costs (and units).	Under	On-Target	Under	Proceeding as Planned	This program ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to identify abnormal conditions on PG&E assets through detailed inspections. PG&E expects that this program will continue to be under for scope and budget for the remainder of the 2023 GRC cycle for the reasons explained in the cost and unit variance explanations.
53	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
54	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
55	NO	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program is ongoing and will continue in PG&E's 2023 GRC period. This program involves infrared inspection of OH electric distribution facilities to identify indications of impending failure of equipment. Work includes contractor-performed reliability work through circuit-level ground patrols. 2026 program expands ground-based inspections to include aerial (drone, helicopter) infrared inspection on approximately 20% of workplan.
56	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
57	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
58	NO	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program is ongoing and will continue in PG&E's 2023 GRC period. This program involves visual patrol of UG electric distribution facilities to identify obvious structural problems or hazards for compliance with GO 165 and the EDPM Manual. Patrolled facilities include pad mounted equipment, primary enclosures, and visible secondary enclosures outside the substation fence to the end of the line.
59	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
60	NO	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program is ongoing and will continue in PG&E's 2023 GRC period. This program involves detailed visual and infrared inspection of UG electric distribution facilities to examine and record abnormal conditions that will adversely impact safety or reliability for compliance with GO 165 and PG&E internal standards and guidance, and as documented in the EDPM (Electric Distribution Preventive Maintenance) manual and associated job aids and training. Inspected facilities include pad mounted facilities; all UG equipment, conductors, splices, and elbows within primary enclosures; primary metering that includes all visible, primary cable up to termination point plus the primary metering facilities. Infrared inspection is required to be completed as part of the UG inspections.
61	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
62	YES	Below variance threshold.	Actual units were below imputed units due to funding for annual manhole inspections being re-prioritized to other high priority work in MWC BF. Manhole inspections were still performed in accordance with GO165 compliance requirements. In addition, a limited number of manhole inspections were completed in 2025 based on locations of high public safety consequence, typically located in densely populated areas.	Under	Under	Under	Rescheduled	In addition to PG&E's GO 165 inspection program, which inspects manholes on a 3-year cycle, the purpose of this program is to annually inspect manholes with special equipment (i.e. oil-filled equipment). For the remainder of the GRC cycle PG&E expects to be under scope and under budget. Manhole inspections are still performed in accordance with GO165 compliance requirements.
63	NO	Below variance threshold.	Below variance threshold.	Under	Under	Over	Rescheduled	The purpose of this program is to conduct annual inspections/testing of OH, pad mounted, and UG electric distribution line equipment for compliance with Utility Standard TD 2302S. Facilities include capacitors, regulators, reclosers, and SCADA operated switches, interrupters, and sectionalizers.
64	NO	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program is ongoing and will continue through the 2023 GRC period. This MAT includes miscellaneous special projects as requested throughout the year. Projects may include special or off-cycle inspections or patrols of equipment determined to present safety related conditions. Some projects are multi year while others are single year. Other projects are related to re-inspections or re patrol as needed because of work verifications and are required by GO 165. Other funding in this MAT is related to UG inspection sticker costs required as part of the UG inspections.
65	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
66	NO	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program is ongoing and will continue in PG&E's 2023 GRC period. This program involves special patrols performed following outages at the request of local management to investigate the cause of an outage. This program is demand driven as the work scope (including the area to be patrolled and the volume of poles and enclosures) is identified at the time of the request for special patrols following an outage. This can include requests for underground infrared inspections.
67	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
68	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
69	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
70	NO	Program expenses exceeded imputed regulatory values due to the program not being forecasted in the 2023 GRC. These increased expenses are associated with headcount for the System Inspections Quality Control (QC) team, formed to perform system inspection QC audits and achieve the associated quality pass rate for HFTD areas.	Below variance threshold.	Over	Over	Over	Emergent	The purpose of this program is System Inspection QC, which was not forecasted in the 2023 GRC. PG&E anticipates that System Inspection QC costs will continue to be incurred in this MAT for the remainder of the GRC cycle.
71	NO	Program expenses were below imputed regulatory values due to more favorable weather conditions in 2025. Costs for EPSS are variable according to the weather; for example, costs like patrols and post-patrol investigations (which include helicopters) will increase or decrease related to weather events that require EPSS mitigation. In addition, when EPSS was forecast in the 2023 GRC, it was a newer program and the level of outages and associated patrols, was not realized as forecast. The favorability from EPSS is partially offset by overrun in Routine Emergency due to more work than forecast.	Below variance threshold.	On-Target	On-Target	Under	Proceeding as Planned	This program is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is a continuing effort to patrol, including the use of helicopters, following an outage event and to restore customers to service as soon as possible. The routine emergency portion of this work is dependent on weather and the number of events, and program spend over the course of the remainder of the GRC cycle is expected to be below what was forecast for EPSS.

TABLE 3-3
2025 RSAR
2023 GRC CYCLE ELECTRIC DISTRIBUTION EXPENSE COMPARISON BY MAT CODE FOR SRM WORK
(THOUSANDS OF DOLLARS)
(CONTINUED)

	A	B	C1	C2	C3	C4	C5	C6	C7	D	E	F	G1	G2	G3	H	I1	I2	I3	J	K1	K2	L1	L2	L3	L4	M	N1	N2	N3	O	P1	P2	P3	Q	R1	R2	S1	S2	S3	T	U	V1	V2	V3	W	X
													Imputed Adopted Costs				Actual Costs											Imputed Annual Units				Actual Annual Units									Forecast				
Line No	Type (O&M Expense or Capital)	Functional Area	MWC	MWC Name	MAT	MAT Name	RAMP Risk Name	RAMP Mitigation and/or Control Name	2023 GRC Testimony Reference	RAMP Roll-up (Yes/No)	Program / Project Life (years)	Program / Project Year	2023 Imputed Adopted Costs	2024 Imputed Adopted Costs	2025 Imputed Adopted Costs	Imputed Cost for 2023 GRC Cycle to Date ($) (G1+G2+G3)	2023 Actual Costs	2024 Actual Costs	2025 Actual Costs	Actual Cost for 2023 GRC Cycle to Date ($) (I1+I2+I3)	Difference for 2025 ($) (I3-G3)	Difference for 2023 GRC Cycle to Date ($) (J-H)	Spending Percent Variance for 2025 (%) ((I3-G3)/G3*100)	Spending Percent for 2023 GRC Cycle (%) (J/H)*100)	Spending Variance Explanation Required (Y/N)	Percentage Variance Explanation Required (Y/N)	Unit Type	2023 Imputed Adopted Units	2024 Imputed Adopted Units	2025 Imputed Adopted Units	Imputed Units for 2023 GRC Cycle to Date (N1+N2+N3)	2023 Actual Units	2024 Actual Units	2025 Actual Units	Actual Units for 2023 GRC Cycle to Date (P1+P2+P3)	Difference for 2025 (# of Units) (P3-N3)	Difference for 2023 GRC Cycle to Date (# of Units) (Q-O)	Unit Percent Variance for 2025 (%) ((R1/N3)*100)	Percent Variance for 2023 GRC Cycle to Date (%) ((R2/O)*100)	Unit Variance Explanation Required (Y/N)	2025 Cost Variance Explanation	2025 Unit Variance Explanation	Scope (S, O, or T)	Schedule (S, O, or T)	Budget (S, O, or T)	Status	Completion Status Statement
72	O&M Expense	Electric Distribution	BH	E Dist Routine Emergency	N/A	Not assigned	Wildfire	WILDFIRA4020: Enhanced Powerline Safety Settings	Ex 4, Ch 4.6 Ex 4, Ch 8	Yes	N/A	N/A	117,183.8	119,437.6	121,967.2	358,588.0	10,276.9	10,771.4	7,981.2	29,029.4	(113,986.0)	(329,558.6)	-93.5%	-91.9%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
73	O&M Expense	Electric Distribution	BH	E Dist Routine Emergency	N/A	Not assigned	SRM (NON-RAMP)	SRM (NON-RAMP)	Ex 4, Ch 4.6 Ex 4, Ch 8	Yes	N/A	N/A	75,573.7	77,787.8	79,722.2	233,483.3	109,201.9	127,105.8	147,239.8	383,547.2	67,817.3	150,083.4	84.7%	64.3%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
74	O&M Expense	Electric Distribution	BK	Maint Other Equip	BKA	Transformer Repr Emeryville	SRM Total (NON-RAMP)	SRM Total (NON-RAMP)	Ex 4, Ch 11	No	On-going	Annual	1,975.3	2,019.6	2,068.0	6,062.9	1,597.6	1,633.4	1,461.5	4,692.5	(606.5)	(1,370.4)	-29.3%	-22.6%	NO	NO	Equipment overhauls	1,023	1,023	1,023	3,069	1,603	1,506	1,754	4,863	731	1,794	71.5%	58.5%	YES	Below variance threshold.	Actual units exceeded imputed units due to operational need. This is a demand-driven program for transformer repair/refurbishment supporting maintenance, new construction, emergency response, and other programs. Demand for this program is determined by logistical planners, but is dependent on the availability of transformers from the manufacturer or refurbished/repaired transformer inventory. If transformer supplies are unavailable from the manufacturer, PG&E considers repairing/refurbishing to meet the demand. In 2025 the need for transformer repair/refurbishment was higher than forecast in the 2023 GRC.	Below variance threshold.	Over	On-Target	Under	Proceeding as Planned	This program is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to repair and refurbish transformers and is supply and demand driven as described in the unit variance explanation.
75	O&M Expense	Electric Distribution	BK	Maint Other Equip	BKJ	Equip Overhaul Emeryville	SRM Total (NON-RAMP)	SRM Total (NON-RAMP)	Ex 4, Ch 11	No	On-going	Annual	-	-	-	-	104.1	234.4	46.4	384.9	46.4	384.9	100.0%	100.0%	NO	NO	Not Unitized: Work is event driven or emergent, not forecastable by units	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO	Below variance threshold.	Below variance threshold.	On-Target	On-Target	Over	Proceeding as Planned	This program is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to repair and refurbish transformers to meet demand.
76	O&M Expense	Electric Distribution	BK	Maint Other Equip	BKK	Equip Warranty Repr Emeryville	SRM Total (NON-RAMP)	SRM Total (NON-RAMP)	Ex 4, Ch 11	No	On-going	Annual	-	-	-	-	299.6	237.3	171.6	708.5	171.6	708.5	100.0%	100.0%	NO	NO	Not Unitized: Work is event driven or emergent, not forecastable by units	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO	Below variance threshold.	Below variance threshold.	On-Target	On-Target	Over	Proceeding as Planned	This program is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to repair and refurbish transformers and is demand driven.
77	O&M Expense	Electric Distribution	DD	Provide Field Service	DDC	Electric Start/Stop	SRM Total (NON-RAMP)	SRM Total (NON-RAMP)	Ex 4, Ch 8	No	On-going	Annual	482.3	498.3	515.1	1,495.7	245.7	279.2	279.6	804.5	(235.5)	(691.2)	-45.7%	-46.2%	NO	NO	Field orders	3,604	3,604	3,604	10,811	1,710	1,731	1,511	4,952	(2,093)	(5,859)	-58.1%	-54.2%	YES	Below variance threshold.	Actual units were below imputed units due to lower customer demand of Electric Start/Stop requests.	Under	On-Target	Under	Proceeding as planned	This program is ongoing and will continue in PG&E's 2023 GRC Period. This program is a service responding to customer outages, disconnects and reconnects as requested.
78	O&M Expense	Electric Distribution	DD	Provide Field Service	DDH	Electric Trouble Cont Equipt	SRM Total (NON-RAMP)	SRM Total (NON-RAMP)	Ex 4, Ch 7	No	On-going	Annual	6,092.1	6,300.8	6,517.5	18,910.5	7,159.0	7,444.2	8,065.5	22,668.8	1,548.0	3,758.3	23.8%	19.9%	NO	NO	Not Unitized: Cost drivers vary materially by location, asset, and conditions	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as planned	This program is ongoing and will continue in PG&E's 2023 GRC Period. The work supports timely response to partial and complete outages related to customer requests, transfer of service, electric service upgrades, temporary disconnections or reconnections of service, dispatching field personnel to respond to unplanned events and 911 calls, and scheduling and assignment of electric customer service work. As this is customer driven work PG&E is unable to predict the 2026 volume of work.
79	O&M Expense	Electric Distribution	DD	Provide Field Service	DDJ	Electric - Other	SRM Total (NON-RAMP)	SRM Total (NON-RAMP)	Ex 4, Ch 7	No	On-going	Annual	11,131.9	11,513.2	11,909.1	34,554.1	17,159.1	13,491.2	10,854.1	46,504.4	3,945.0	11,950.3	33.1%	34.6%	NO	NO	Not Unitized: Cost drivers vary materially by location, asset, and conditions	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO	Below variance threshold.	Below variance threshold.	On-Target	On-Target	Over	Proceeding as planned	This program is ongoing and will continue in PG&E's 2023 GRC Period. The work is to perform transfer of service, disconnections or reconnections as well as electric service upgrades that reduce risk and enhance reliability to customers while remaining in regulatory compliance. This program is proceeding as planned and will continue to respond to customer needs.
80	O&M Expense	Electric Distribution	DD	Provide Field Service	DDK	Not assigned	SRM Total	SRM Total	Ex 4, Ch 7	No	On-going	Annual	6,608.3	6,834.7	7,069.7	20,512.8	7,217.1	8,813.4	12,429.6	28,460.0	5,369.8	7,947.2	75.8%	38.7%	NO	YES	Not Unitized: Cost drivers vary materially by location, asset, and conditions	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO	Program expenses exceeded imputed values due to increases in customer outages, disconnects and reconnects which lead to increased labor costs of supportive services.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as planned	This program is ongoing and will continue in PG&E's 2023 GRC Period. This program is a supportive service responding to customer outages, disconnects and reconnects as requested. Customer outages, disconnects are driven by weather and emergency conditions. PG&E can not say if spending will be over or under in 2026, and is therefore proceeding as planned.
81	O&M Expense	Electric Distribution	DD	Provide Field Service	DDK	Not assigned	Distribution Overhead	DOOVHD-M020: Enhanced Powerline Safety Settings	Ex 4, Ch 7	No	N/A	N/A	-	-	-	-	-	148.4	135.3	283.7	135.3	283.7	100.0%	100.0%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
82	O&M Expense	Electric Distribution	DD	Provide Field Service	DDK	Not assigned	Wildfire	WILDFIRA4020: Enhanced Powerline Safety Settings	Ex 4, Ch 7	No	N/A	N/A	-	-	-	-	258.3	148.4	135.3	542.0	135.3	542.0	100.0%	100.0%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
83	O&M Expense	Electric Distribution	DD	Provide Field Service	DDK	Not assigned	SRM (NON-RAMP)	SRM (NONJRAMP)	Ex 4, Ch 7	Yes	N/A	N/A	6,608.3	6,834.7	7,069.7	20,512.8	6,958.7	8,665.0	12,294.3	27,918.0	5,224.5	7,405.1	73.9%	36.1%	N/A	N/A	Not Unitized: Work is non-homogeneous and not forecastable.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
84	O&M Expense	Electric Distribution	EY	Change/Maint Used Elec Mvhe	N/A	Not assigned	SRM Total (NON-RAMP)	SRM Total (NON-RAMP)	Ex 4, Ch 8	No	On-going	Annual	8,478.8	8,499.0	8,551.4	25,529.2	9,001.3	9,684.4	9,422.4	28,108.0	870.9	2,578.8	10.2%	10.1%	NO	NO	Field orders	36,756	36,756	36,756	110,273	35,524	38,531	36,388	110,443	(370)	570	-1.0%	0.5%	NO	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program is ongoing and will continue for the 2023 GRC cycle. The purpose of this program is to record costs for supportive service responses to customer maintenance as requested. It is a demand driven program.
85	O&M Expense	Electric Distribution	FZ	E Dist Planning & Ops Engineer	FZA	Genl Engineer	SRM Total	SRM Total	Ex 4, Ch 17	No	On-going	Annual	22,543.5	23,198.1	23,890.3	69,631.9	17,670.7	18,939.0	20,279.8	56,889.5	(3,610.5)	(13,342.4)	-15.1%	-19.2%	NO	NO	Not Unitized: Work spans multiple activities that are intentionally bundled	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as planned	This program is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to support distribution planning for the grid, fleet load, and determine needed capacity work for customer energization. The purpose is also to conduct sensor alert analysis and ensuing field investigations, sensor technology support and analytics development
86	O&M Expense	Electric Distribution	FZ	E Dist Planning & Ops Engineer	FZA	Genl Engineer	Distribution Overhead	DOOVHD-M020: Annual Protection Reviews	Ex 4, Ch 17	Yes	N/A	N/A	16,913.6	17,422.2	17,957.8	52,293.6	12,145.3	13,551.8	13,603.1	39,300.2	(4,364.7)	(12,993.4)	-24.2%	-24.8%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
87	O&M Expense	Electric Distribution	FZ	E Dist Planning & Ops Engineer	FZA	Genl Engineer	Wildfire	WILDFIRA4020: Enhanced Powerline Safety Settings	Ex 4, Ch 4.6	Yes	N/A	N/A	2,111.4	2,166.2	2,224.9	6,502.6	2,226.6	2,846.7	2,513.1	7,586.3	288.1	1,083.7	13.0%	16.7%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
88	O&M Expense	Electric Distribution	FZ	E Dist Planning & Ops Engineer	FZA	Genl Engineer	Wildfire	WILDFIRA4024: Situational Awareness and Forecasting Initiatives - Line Sensors	Ex 4, Ch 4.3	Yes	N/A	N/A	3,518.4	3,609.8	3,707.5	10,835.6	2,698.8	2,540.6	4,163.6	9,403.0	456.1	(1,432.6)	12.3%	-13.2%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
89	O&M Expense	Electric Distribution	FZ	E Dist Planning & Ops Engineer	FZB	Voltage Complaints Invest	SRM Total (NON-RAMP)	SRM Total (NON-RAMP)	Ex 4, Ch 17	No	On-going	Annual	653.4	673.1	693.7	2,020.2	1,761.8	1,652.3	1,711.9	5,125.9	1,018.1	3,105.7	146.8%	153.7%	NO	NO	Not Unitized: Work is event driven or emergent, not forecastable by units	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	ND	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as planned	This program is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to support and resolve customer voltage complaints and is demand driven.
90	O&M Expense	Electric Distribution	FZ	E Dist Planning & Ops Engineer	FZC	Trans/former Reports Manage	SRM Total (NON-RAMP)	SRM Total (NON-RAMP)	Ex 4, Ch 17	No	On-going	Annual	237.1	244.2	251.7	732.9	-	-	-	-	(251.7)	(732.9)	-100.0%	-100.0%	NO	NO	Not Unitized: Work spans multiple activities that are intentionally bundled	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO	Below variance threshold.	Below variance threshold.	On-Target	On-Target	Under	Proceeding as planned	This program is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to support overloaded transformer analysis. This MAT code consists of labor costs. If a project is generated from analysis then it is addressed in capital MAT 07R. Therefore it is possible that there is no spend in this MAT. PG&E is categorizing the budget as Under given it is unlikely we will catch up on GRC cycle spending but Proceeding as Planned because the work continues
91	O&M Expense	Electric Distribution	FZ	E Dist Planning & Ops Engineer	FZD	Field Work Plan	SRM Total (NON-RAMP)	SRM Total (NON-RAMP)	Ex 4, Ch 17	No	On-going	Annual	859.1	884.5	912.1	2,656.0	283.3	573.5	495.6	1,352.3	(416.5)	(1,303.7)	-45.7%	-49.1%	NO	NO	Not Unitized: Work is event driven or emergent, not forecastable by units	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO	Below variance threshold.	Below variance threshold.	On-Target	On-Target	Under	Proceeding as planned	This program is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to support distribution planning for the grid and field work necessary for phase balancing. This is a demand driven program by what field work is needed based on Distribution Engineer findings. PG&E is categorizing the budget as Under given it is unlikely we will catch up on GRC cycle spending but Proceeding as Planned because the work continues.
92	O&M Expense	Electric Distribution	FZ	E Dist Planning & Ops Engineer	FZE	Troublemen Field Work	SRM Total	SRM Total	Ex 4, Ch 17	No	On-going	Annual	1,538.8	1,585.1	1,633.8	4,757.7	5,160.3	4,619.1	4,660.5	14,439.9	3,026.7	9,682.3	185.3%	203.5%	NO	NO	Not Unitized: Work spans multiple activities that are intentionally bundled	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO	Below variance threshold.	Below variance threshold.	On-Target	On-Target	Over	Emergent	The purpose of this program is to support distribution planning for the grid and field work necessary for device setting changes. The EPSS contribution to this work was not forecasted in MAT FZE in the 2023 GRC, therefore the RSAR forecast columns reflect emergent and over. PG&E forecasts that this work will continue to run for the remainder of the GRC cycle.
93	O&M Expense	Electric Distribution	FZ	E Dist Planning & Ops Engineer	FZE	Troublemen Field Work	SRM Total (NON-RAMP)	WILDFIRA4020: Enhanced Powerline Safety Settings	Ex 4, Ch 4.6	Yes	N/A	N/A	-	-	-	-	2,617.6	2,291.6	2,907.0	7,816.2	2,907.0	7,816.2	100.0%	100.0%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
94	O&M Expense	Electric Distribution	FZ	E Dist Planning & Ops Engineer	FZE	Troublemen Field Work	SRM (NON-RAMP)	SRM (NON-RAMP)	Ex 4, Ch 17	Yes	N/A	N/A	1,538.8	1,585.1	1,633.8	4,757.7	2,542.7	2,327.6	1,753.5	6,623.8	119.7	1,866.1	7.3%	39.2%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
95	O&M Expense	Electric Distribution	GA	E T&D Maint OH Poles	GAA	Pole Test & Treat	SRM Total	SRM Total	Ex 4, Ch 12	No	On-going	Annual	21,669.8	21,556.5	21,538.9	64,765.1	34,048.8	13,491.1	1,378.3	48,918.1	(20,160.6)	(15,847.1)	-93.6%	-24.5%	YES	YES	# Poles Tested & Treated	259,833	259,833	259,833	779,498	117,091	62,840	-	179,936	(259,833)	(599,562)	-100.0%	-76.9%	YES	Program expenses were below impuled adopted values due to the Pole Test and Treat program shifting temporally from 10 year cycle to 20 cycle, contributing to lower than imputed costs and units. Additionally, costs and associated units were incorrectly recorded in capital MAT 07I, which will be corrected in the 2026 report.	Actual units were below impuled units due to the Pole Test and Treat program shifting temporally from 10 year cycle to 20 cycle, contributing to lower than imputed costs and units. Additionally, costs and associated units were incorrectly recorded in capital MAT 07I, which will be corrected in the 2026 report.	Under	Under	Under	Rescheduled	This program is ongoing and will continue in PG&E's 2023 GRC Period. This program is a service responding to customer outages, disconnects and reconnects as requested.
96	O&M Expense	Electric Distribution	GA	E T&D Maint OH Poles	GAA	Pole Test & Treat	Distribution Overhead	DOOVHD-C011: Pole Programs	Ex 4, Ch 12	No	N/A	N/A	21,669.8	21,556.5	21,538.9	64,765.1	34,048.8	13,491.1	1,378.3	48,918.1	(20,160.6)	(15,847.1)	-93.6%	-24.5%	N/A	N/A	# Poles Tested & Treated	259,833	259,833	259,833	779,498	117,091	62,840	-	179,936	(259,833)	(599,562)	-100.0%	-76.9%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
97	O&M Expense	Electric Distribution	GA	E T&D Maint OH Poles	GAA	Pole Test & Treat	Wildfire	WILDFIRA7124: Wood Pole Inspection Program	Ex 4, Ch 12	No	N/A	N/A	21,669.8	21,556.5	21,538.9	64,765.1	34,048.8	13,491.1	1,378.3	48,918.1	(20,160.6)	(15,847.1)	-93.6%	-24.5%	N/A	N/A	# Poles Tested & Treated	259,833	259,833	259,833	779,498	117,091	62,840	-	179,936	(259,833)	(599,562)	-100.0%	-76.9%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
98	O&M Expense	Electric Distribution	GA	E T&D Maint OH Poles	GAB	Pole Joint Util Maint Reimb	SRM Total (NON-RAMP)	SRM Total (NON-RAMP)	Ex 4, Ch 12	No	On-going	Annual	-	-	-	-	177.5	951.2	879.7	1,608.3	879.7	1,608.3	100.0%	100.0%	NO	NO	Not Unitized: There is no applicable unit of measure for this program.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO	Below variance threshold.	Below variance threshold.	On-Target	On-Target	Over	Proceeding as Planned	This program is ongoing and will continue in PG&E's 2023 GRC period . Joint Utilities Maintenance Reimbursements are not forecast in the GRC and therefore will continue to appear over budget.
99	O&M Expense	Electric Distribution	GA	E T&D Maint OH Poles	GAC	Pole Analyze Loading	SRM Total	SRM Total	Ex 4, Ch 12	No	On-going	Annual	22,710.1	22,591.3	22,572.9	67,874.3	13,502.1	12,431.1	12,354.6	38,287.8	(10,218.3)	(29,586.5)	-45.3%	-43.6%	YES	YES	# poles analyzed	200,000	200,000	200,000	600,000	162,050	32,038	24,273	218,331	(175,727)	(381,669)	-87.9%	-63.6%	YES	Program expenses were below impuled values due to the completion of a lower unit volume than forecasted at a higher unit cost. In 2025, the work focused on completing units in HFTD, which required more detailed engineering calculations for which desktop review was indeterminate. PG&E delayed transition of desktop reviews to non-HFTD poles in efforts to complete the outstanding HFTD poles.	Actual units were below impuled units due to work focused on completing units in HFTD, which required more detailed engineering calculations for which desktop review was indeterminate. PG&E delayed transition of desktop reviews to non-HFTD poles in efforts to complete the outstanding HFTD poles.	Under	Under	Under	Rescheduled	The purpose of this program is to review and analyze pole loading in order to prevent overloaded poles and premature pole failure. This program has concentrated on poles in Tier 2 and 3 HFTDs, through the performance of a desktop pole review calculation. PG&E has completed the desktop review pole loading analysis for all poles in the Tier 2 and 3 HFTDs. However, PG&E is now performing more detailed engineering calculations for all poles in the Tier 2 and 3 HFTDs for which the desktop review indicated a data anomaly (e.g., change of conductor size or that could not be sufficiently analyzed because of obstructions to LiDAR data capture (e.g., dense vegetation). PG&E will transition to analysis of non-HFTD poles after completion of the HFTD poles.
100	O&M Expense	Electric Distribution	GA	E T&D Maint OH Poles	GAC	Pole Analyze Loading	Wildfire	WILDFIRC128: Pole Analyze Loading	Ex 4, Ch 12	No	N/A	N/A	22,710.1	22,591.3	22,572.9	67,874.3	13,502.1	12,431.1	12,354.6	38,287.8	(10,218.3)	(29,586.5)	-45.3%	-43.6%	N/A	N/A	# poles analyzed	200,000	200,000	200,000	600,000	162,050	32,038	24,273	218,331	(175,727)	(381,669)	-87.9%	-63.6%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
101	O&M Expense	Electric Distribution	GA	E T&D Maint OH Poles	GAD	Pole Reinforce	SRM Total	SRM Total	Ex 4, Ch 12	No	On-going	Annual	4,403.5	4,380.5	4,376.9	13,161.0	7,609.1	(1,777.7)	(3,862.2)	1,969.2	(8,239.1)	(11,191.7)	-188.2%	-85.0%	NO	YES	# of Poles Reinforced	4,500	4,500	4,500	13,500	3,982	-	-	3,982	(4,500)	(9,518)	-100.0%	-70.5%	YES	Program expenses were below impuled adopted values due to costs being recorded as capital in MAT 07R instead of GAD, where it was forecast. New capital MAT 07R was established following the 2023 GRC filing when pole reinforcement work began to be capitalized, effective in 2024.	Actual units were below impuled units because costs and units were recorded to MAT 07R. See costs variance explanation for this program.	Under	Under	Under	Canceled	This program is ongoing and will continue during PG&E's GRC period under MAT 07R. The program involves reinforcing deteriorated, decayed, or damaged poles with steel trusses in an effort to remediate degraded poles to maintain safety and reliability where replacement would otherwise be required. PG&E is categorizing this program as cancelled because the work is not proceeding in this MAT code as explained in the variance explanation. The work is technically not cancelled it is only cancelled in this MAT code.
102	O&M Expense	Electric Distribution	GA	E T&D Maint OH Poles	GAD	Pole Reinforce	Distribution Overhead	DOOVHD-C011: Pole Programs	Ex 4, Ch 12	No	N/A	N/A	4,403.5	4,380.5	4,376.9	13,161.0	7,609.1	(1,777.7)	(3,862.2)	1,969.2	(8,239.1)	(11,191.7)	-188.2%	-85.0%	N/A	N/A	# of Poles Reinforced	4,500	4,500	4,500	13,500	3,982	-	-	3,982	(4,500)	(9,518)	-100.0%	-70.5%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
103	O&M Expense	Electric Distribution	GA	E T&D Maint OH Poles	GAD	Pole Reinforce	Wildfire	WILDFIRC128: Pole Restoration Program	Ex 4, Ch 12	No	N/A	N/A	4,403.5	4,380.5	4,376.9	13,161.0	7,609.1	(1,777.7)	(3,862.2)	1,969.2	(8,239.1)	(11,191.7)	-188.2%	-85.0%	N/A	N/A	# of Poles Reinforced	4,500	4,500	4,500	13,500	3,982	-	-	3,982	(4,500)	(9,518)	-100.0%	-70.5%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
104	O&M Expense	Electric Distribution	GA	E T&D Maint OH Poles	GAF	Telco Engr Rew Non-Reimbursed	SRM Total	SRM Total	Ex 4, Ch 12	No	On-going	Annual	176.2	175.3	175.1	526.6	-	-	-	-	(175.1)	(526.6)	-100.0%	-100.0%	NO	NO	Not Unitized: Cost drivers vary materially by location, asset, and conditions	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO	Below variance threshold.	Below variance threshold.	On-Target	On-Target	Under	Canceled	This program work is no longer forecasted or recorded in MAT SAF and the MAT code is Cancelled.
105	O&M Expense	Electric Distribution	GA	E T&D Maint OH Poles	GAF	Telco Engr Rew Non-Reimbursed	Distribution Overhead	DOOVHD-C011: Pole Programs	Ex 4, Ch 12	No	N/A	N/A	176.2	175.3	175.1	526.6	-	-	-	-	(175.1)	(526.6)	-100.0%	-100.0%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
106	O&M Expense	Electric Distribution	GA	E T&D Maint OH Poles	GAH	Pole Joint Util Maint Non-Reim	SRM Total	SRM Total	Ex 4, Ch 12	No	On-going	Annual	470.8	473.3	472.9	1,422.1	444.4	706.2	743.5	1,894.1	270.6	472.0	57.2%	33.2%	NO	NO	Not Unitized: There is no applicable unit of measure for this program.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO	Below variance threshold.	Below variance threshold.	On-Target	On-Target	Over	Proceeding as Planned	This program is ongoing and will continue in PG&E's 2023 GRC period and includes PG&E's membership share of the operating costs and participation in the Northern California Joint Pole Association and the Joint Pole Database maintenance costs for continued operation.
107	O&M Expense	Electric Distribution	GA	E T&D Maint OH Poles	GAH	Pole Joint Util Maint Non-Reim	Distribution Overhead	DOOVHD-C011: Pole Programs	Ex 4, Ch 12	No	N/A	N/A	470.8	473.3	472.9	1,422.1	444.4	706.2	743.5	1,894.1	270.6	472.0	57.2%	33.2%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

TABLE 3-3
2025 RSAR
2023 GRC CYCLE ELECTRIC DISTRIBUTION EXPENSE COMPARISON BY MAT CODE FOR SRM WORK
(THOUSANDS OF DOLLARS)
(CONTINUED)

	A	B	C1	C2	C3	C4	C5	C6	C7	D	E	F	G1	G2	G3	H	I1	I2	I3	J	K1	K2	L1	L2	L3	L4	M	N1	N2	N3	O	P1	P2	P3	Q	R1	R2	S1	S2	S3	T	U	V1	V2	V3	W	X
													Imputed Adopted Costs				Actual Costs											Imputed Annual Units				Actual Annual Units										Forecast				
Line No	Type (O&M Expense or Capital)	Functional Area	MWC	MWC Name	MAT	MAT Name	RAMP Risk Name	RAMP Mitigation and/or Control Name	2023 GRC Testimony Reference	RAMP Roll-up (Yes/No)	Program / Project Life (years)	Program / Project Year	2023 Imputed Adopted Costs	2024 Imputed Adopted Costs	2025 Imputed Adopted Costs	Imputed Cost for 2023 GRC Cycle to Date ($) (G1+G2+G3)	2023 Actual Costs	2024 Actual Costs	2025 Actual Costs	Actual Cost for 2023 GRC Cycle to Date ($) (I1+I2+I3)	Difference for 2025 ($) (J3-G3)	Difference for 2023 GRC Cycle to Date ($) (J-H)	Spending Percent Variance for 2025 (%) ((J3-G3)/G3*100)	Spending Percent Variance for 2023 GRC Cycle (%) ((J/H)*100)	Spending Variance Explanation Required (Y/N)	Percentage Variance Explanation Required (Y/N)	Unit Type	2023 Imputed Adopted Units	2024 Imputed Adopted Units	2025 Imputed Adopted Units	Imputed Units for 2023 GRC Cycle to Date (N1+N2+N3)	2023 Actual Units	2024 Actual Units	2025 Actual Units	Actual Units for 2023 GRC Cycle to Date (P1+P2+P3)	Difference for 2025 (# of Units) (P3-N3)	Difference for 2023 GRC Cycle to Date (# of Units) (Q-O)	Unit Percent Variance for 2025 (%) ((R1/N3)*100)	Percent Variance for 2023 GRC Cycle to Date (%) ((R2/O)*100)	Unit Variance Explanation Required (Y/N)	2025 Cost Variance Explanation	2025 Unit Variance Explanation	Scope (Ui, O, or T)	Schedule (Ui, O, or T)	Budget (Ui, O, or T)	Status	Completion Status Statement
108	O&M Expense	Electric Distribution	GA	E T&D Maint OH Poles	GA#	Not assigned	SRM Total (NON-RAMP)	SRM Total (NON-RAMP)	Ex 4. Ch 12	No	On-going	Annual	(5,287.8)	(5,260.2)	(5,255.0)	(15,803.0)	(5,807.0)	1,869.4	(2,038.1)	(5,976.7)	3,217.8	9,826.2	61.2%	62.2%	NO	NO	Not Unitized: There is no applicable unit of measure for this program.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program is ongoing and will continue during PG&E's GRC period. The imputed amount for MAT GA# is negative as it was forecast to track joint pole credits and pole management personnel costs for the intrusive inspection and pole restoration programs. Beginning in 2024, GA# is used to track costs associated with management of pole test and treat, pole reinforcement, and comprehensive inspection programs.
109	O&M Expense	Electric Distribution	GC	E Dist Subst O&M	GC1	El Dtlub-Engrg_Maint Support	SRM Total	SRM Total	Ex 4. Ch.15	No	On-going	Annual	5,700.8	5,776.4	5,868.1	17,345.0	4,631.0	4,148.6	3,356.3	12,135.8	(2,531.8)	(5,229.2)	-43.1%	-30.1%	NO	NO	Not Unitized: There is no applicable unit of measure for this program.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program is ongoing and will continue in PG&E's 2023 GRC period. The scope of work for this program is performed in accordance with GO174, which sets forth requirements for electric utility substation inspections and maintenance.
110	O&M Expense	Electric Distribution	GC	E Dist Subst O&M	GC1	El Dtlub-Engrg_Maint Support	Substation	SBSTN-C008: Design Criteria	Ex 4. Ch.15	Yes	N/A	N/A	544.3	551.5	560.3	1,656.1	2,289.2	2,492.7	1,503.0	6,284.9	942.7	4,628.8	168.3%	279.5%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
111	O&M Expense	Electric Distribution	GC	E Dist Subst O&M	GC1	El Dtlub-Engrg_Maint Support	Substation	SBSTN-C017: Proactive Maintenance	Ex 4. Ch.15	Yes	N/A	N/A	4,024.4	4,077.9	4,142.6	12,244.9	2,341.8	1,655.8	1,833.3	5,830.9	(2,309.3)	(6,414.0)	-55.7%	-52.4%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
112	O&M Expense	Electric Distribution	GC	E Dist Subst O&M	GC1	El Dtlub-Engrg_Maint Support	SRM (NON-RAMP)	SRM (NON-RAMP)	Ex 4. Ch.15	Yes	N/A	N/A	1,131.0	1,147.0	1,165.2	3,444.0	-	-	-	-	(1,165.2)	(3,444.0)	-100.0%	-100.0%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
113	O&M Expense	Electric Distribution	GC	E Dist Subst O&M	GC2	El Dtlub-Major Emerg_Corr Maint	SRM Total	SRM Total	Ex 4. Ch.15 Ex 4. Ch.4-6	No	On-going	Annual	15,750.3	15,965.0	16,223.1	47,938.4	4,651.2	5,092.8	4,810.7	14,554.7	(11,412.4)	(33,383.7)	-70.3%	-69.6%	YES	YES	Not Unitized: Work is event driven or emergent, not forecastable by units.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO	Program expenses were below imputed regulatory values due to funding overruns in our preventative substation and GC2 corrective tag programs. GC2 is maintenance expense work driven by major emergencies. Therefore work is unpredictable.	Below variance threshold.	Under	Under	Under	Rescheduled	This program supports major emergency corrective maintenance. PG&E anticipates doing this work as the need arises within the overall priority of the substation portfolio of work over the remainder of the course of the GRC cycle. As such, the status of the programs has been classified as Rescheduled. Work is also performed under emergency conditions which is not predictable.
114	O&M Expense	Electric Distribution	GC	E Dist Subst O&M	GC2	El Dtlub-Major Emerg_Corr Maint	Distribution Overhead	OOVHD-M020: Enhanced Powerline Safety Settings	Ex 4. Ch.15 Ex 4. Ch.4-6	No	N/A	N/A	-	-	-	-	-	54.6	73.1	127.7	73.1	127.7	100.0%	100.0%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
115	O&M Expense	Electric Distribution	GC	E Dist Subst O&M	GC2	El Dtlub-Major Emerg_Corr Maint	Wildfire	ENHPWL-M020: Enhanced Powerline Safety Settings	Ex 4. Ch.15 Ex 4. Ch.4-6	No	N/A	N/A	867.9	884.6	920.3	2,655.8	210.8	54.6	73.1	338.5	(830.2)	(2,317.3)	-91.9%	-87.3%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
116	O&M Expense	Electric Distribution	GC	E Dist Subst O&M	GC2	El Dtlub-Major Emerg_Corr Maint	SRM (NON-RAMP)	SRM (NON-RAMP)	Ex 4. Ch.15 Ex 4. Ch.4-6	Yes	N/A	N/A	14,882.4	15,080.4	15,319.7	45,282.5	4,440.4	5,038.1	4,737.6	14,216.2	(10,582.1)	(31,066.4)	-69.1%	-68.6%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
117	O&M Expense	Electric Distribution	GC	E Dist Subst O&M	GC5	Dist Sub enhanced inspections	SRM Total (NON-RAMP)	SRM Total (NON-RAMP)	Ex 4. Ch.15	No	On-going	Annual	-	-	-	-	1,083.5	1,000.5	1,854.0	3,938.0	1,854.0	3,938.0	100.0%	100.0%	NO	NO	Not Unitized: There is no applicable unit of measure for this program.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO	Below variance threshold.	Below variance threshold.	On-Target	On-Target	Over	Proceeding as Planned	This program is ongoing and will continue in PG&E's 2023 GRC period. The scope of work for this program is performed in accordance with GO174, which sets forth requirements for electric utility substation inspections and maintenance.
118	O&M Expense	Electric Distribution	GC	E Dist Subst O&M	GCA	Distrn. TBtnr - preventive maint.	SRM Total	SRM Total	Ex 4. Ch.15	No	On-going	Annual	1,146.7	1,161.9	1,180.4	3,489.0	1,519.2	1,485.5	1,500.1	4,504.8	319.8	1,015.8	27.1%	29.1%	NO	NO	# of Transformers Maintained	4,574	4,574	4,574	13,722	5,373	4,945	5,338	15,652	765	1,929	16.7%	14.1%	NO	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program is ongoing and will continue in PG&E's 2023 GRC period. The scope of work for this program is performed in accordance with GO174, which sets forth requirements for electric utility substation inspections and maintenance.
119	O&M Expense	Electric Distribution	GC	E Dist Subst O&M	GCA	Distrn. TBtnr - preventive maint.	Substation	SBSTN-C017: Proactive Maintenance	Ex 4. Ch.15	No	N/A	N/A	1,146.7	1,161.9	1,180.4	3,489.0	1,519.2	1,485.5	1,500.1	4,504.8	319.8	1,015.8	27.1%	29.1%	N/A	N/A	# of Transformers Maintained	4,574	4,574	4,574	13,722	5,373	4,945	5,338	15,652	765	1,929	16.7%	14.1%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
120	O&M Expense	Electric Distribution	GC	E Dist Subst O&M	GCB	Distrn. Breaker - preventive maint.	SRM Total	SRM Total	Ex 4. Ch.15	No	On-going	Annual	833.8	844.6	858.1	2,536.3	962.1	1,050.3	1,178.5	3,190.9	320.5	654.7	37.4%	25.8%	NO	NO	# of Breakers Maintained	1,882	1,882	1,882	5,646	1,167	1,232	1,266	3,664	(617)	(1,982)	-32.8%	-35.1%	YES	Below variance threshold.	Actual units were below imputed units due to higher actual unit costs than forecast. Higher unit costs are generally driven by labor, and resulted in fewer program units achieved.	Under	On-Target	On-Target	Proceeding as Planned	This program is ongoing and will continue in PG&E's 2023 GRC period. The scope of work for this program is performed in accordance with GO174, which sets forth requirements for electric utility substation inspections and maintenance.
121	O&M Expense	Electric Distribution	GC	E Dist Subst O&M	GCB	Distrn. Breaker - preventive maint.	Substation	SBSTN-C017: Proactive Maintenance	Ex 4. Ch.15	No	N/A	N/A	833.8	844.6	858.1	2,536.3	962.1	1,050.3	1,178.5	3,190.9	320.5	654.7	37.4%	25.8%	N/A	N/A	# of Breakers Maintained	1,882	1,882	1,882	5,646	1,167	1,232	1,266	3,664	(617)	(1,982)	-32.8%	-35.1%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
122	O&M Expense	Electric Distribution	GC	E Dist Subst O&M	GCC	Dist Sub Substation Test Dpt	SRM Total	SRM Total	Ex 4. Ch.15	No	On-going	Annual	1,599.4	1,620.7	1,646.4	4,866.5	3,607.2	3,910.7	3,917.4	11,435.3	2,270.9	6,568.8	137.9%	135.0%	NO	NO	# of Relays Maintained	1,423	1,423	1,423	4,269	1,394	1,470	1,463	4,327	40	33	2.8%	0.8%	NO	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program is ongoing and will continue in PG&E's 2023 GRC period. The scope of work for this program is performed in accordance with GO174, which sets forth requirements for electric utility substation inspections and maintenance.
123	O&M Expense	Electric Distribution	GC	E Dist Subst O&M	GCC	Dist Sub Substation Test Dpt	Substation	SBSTN-C017: Proactive Maintenance	Ex 4. Ch.15	No	N/A	N/A	1,599.4	1,620.7	1,646.4	4,866.5	3,607.2	3,910.7	3,917.4	11,435.3	2,270.9	6,568.8	137.9%	135.0%	N/A	N/A	# of Relays Maintained	1,423	1,423	1,423	4,269	1,394	1,470	1,463	4,327	40	33	2.8%	0.8%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
124	O&M Expense	Electric Distribution	GC	E Dist Subst O&M	GCD	Distrn. Station Readi_prev maint.	SRM Total	SRM Total	Ex 4. Ch.15	No	On-going	Annual	3,311.0	3,355.0	3,408.3	10,074.2	3,254.1	3,208.7	3,620.3	10,083.2	212.1	9.0	6.2%	0.1%	NO	NO	# of Substation Inspections	6,892	6,892	6,892	20,546	6,671	6,318	6,617	19,607	(233)	(942)	-3.4%	-4.8%	NO	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program is ongoing and will continue in PG&E's 2023 GRC period. The scope of work for this program is performed in accordance with GO174, which sets forth requirements for electric utility substation inspections and maintenance.
125	O&M Expense	Electric Distribution	GC	E Dist Subst O&M	GCD	Distrn. Station Readi_prev maint.	Substation	SBSTN-C017: Proactive Maintenance	Ex 4. Ch.15	No	N/A	N/A	3,311.0	3,355.0	3,408.3	10,074.2	3,254.1	3,208.7	3,620.3	10,083.2	212.1	9.0	6.2%	0.1%	N/A	N/A	# of Substation Inspections	6,892	6,892	6,892	20,546	6,671	6,318	6,617	19,607	(233)	(942)	-3.4%	-4.8%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
126	O&M Expense	Electric Distribution	GC	E Dist Subst O&M	GCD	Distrn. Station Readi_prev maint.	Wildfire	WLDFR-C003: Patrols and Inspections - Substation	Ex 4. Ch.15	No	N/A	N/A	3,311.0	3,355.0	3,408.3	10,074.2	3,254.1	3,208.7	3,620.3	10,083.2	212.1	9.0	6.2%	0.1%	N/A	N/A	# of Substation Inspections	6,892	6,892	6,892	20,546	6,671	6,318	6,617	19,607	(233)	(942)	-3.4%	-4.8%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
127	O&M Expense	Electric Distribution	GC	E Dist Subst O&M	GCE	Distrn. Grnd station_prev maint.	SRM Total	SRM Total	Ex 4. Ch.15	No	On-going	Annual	539.5	546.7	555.3	1,641.5	676.5	546.4	661.1	1,884.0	105.8	242.6	19.0%	14.8%	NO	NO	# of Substation Preventative tasks	1,177	1,177	1,177	3,531	1,886	1,487	1,786	5,159	586	1,588	50.0%	46.0%	YES	Below variance threshold.	Actual units exceeded imputed units due to the bundling of work for executional efficiencies, which resulted in additional program units being pulled into scope for a lower unit cost.	Over	On-Target	On-Target	Proceeding as Planned	This program is ongoing and will continue in PG&E's 2023 GRC period. The scope of work for this program is performed in accordance with GO174, which sets forth requirements for electric utility substation inspections and maintenance.
128	O&M Expense	Electric Distribution	GC	E Dist Subst O&M	GCE	Distrn. Grnd station_prev maint.	Substation	SBSTN-C017: Proactive Maintenance	Ex 4. Ch.15	No	N/A	N/A	539.5	546.7	555.3	1,641.5	676.5	546.4	661.1	1,884.0	105.8	242.6	19.0%	14.8%	N/A	N/A	# of Substation Preventative tasks	1,177	1,177	1,177	3,531	1,886	1,487	1,786	5,159	586	1,588	50.0%	46.0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
129	O&M Expense	Electric Distribution	GC	E Dist Subst O&M	GCF	Distrn. Batteries - preventive maint.	SRM Total	SRM Total	Ex 4. Ch.15	No	On-going	Annual	528.9	536.9	544.5	1,609.3	456.1	500.0	497.3	1,453.4	(47.2)	(155.9)	-8.7%	-9.7%	NO	NO	# of Batteries Maintained	1,239	1,239	1,239	3,717	1,308	1,200	1,227	3,735	(12)	18	-1.0%	0.4%	NO	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program is ongoing and will continue in PG&E's 2023 GRC period. The scope of work for this program is performed in accordance with GO174, which sets forth requirements for electric utility substation inspections and maintenance.
130	O&M Expense	Electric Distribution	GC	E Dist Subst O&M	GCF	Distrn. Batteries - preventive maint.	Substation	SBSTN-C017: Proactive Maintenance	Ex 4. Ch.15	No	N/A	N/A	528.9	536.9	544.5	1,609.3	456.1	500.0	497.3	1,453.4	(47.2)	(155.9)	-8.7%	-9.7%	N/A	N/A	# of Batteries Maintained	1,239	1,239	1,239	3,717	1,308	1,200	1,227	3,735	(12)	18	-1.0%	0.4%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
131	O&M Expense	Electric Distribution	GC	E Dist Subst O&M	GCG	Vegetation Management	SRM Total	SRM Total	Ex 4. Ch.15	No	On-going	Annual	10,476.6	10,616.0	10,784.5	31,877.0	8,039.8	6,484.2	6,227.1	20,751.2	(4,557.3)	(11,125.9)	-42.3%	-34.9%	NO	NO	Not Unitized: There is no applicable unit of measure for this program.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program is ongoing and will continue in PG&E's 2023 GRC period. The scope of work for this program is performed in accordance with GO174, which sets forth requirements for electric utility substation inspections and maintenance.
132	O&M Expense	Electric Distribution	GC	E Dist Subst O&M	GCG	Vegetation Management	Substation	SBSTN-C021: Vegetation Management	Ex 4. Ch.15	No	N/A	N/A	10,476.6	10,616.0	10,784.5	31,877.0	8,039.8	6,484.2	6,227.1	20,751.2	(4,557.3)	(11,125.9)	-42.3%	-34.9%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
133	O&M Expense	Electric Distribution	GC	E Dist Subst O&M	GCG	Vegetation Management	Wildfire	WLDFR-C006: Vegetation Management - Substation	Ex 4. Ch.15	No	N/A	N/A	10,476.6	10,616.0	10,784.5	31,877.0	8,039.8	6,484.2	6,227.1	20,751.2	(4,557.3)	(11,125.9)	-42.3%	-34.9%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
134	O&M Expense	Electric Distribution	GC	E Dist Subst O&M	GCH	Building Maintenance	SRM Total	SRM Total	Ex 4. Ch.15	No	On-going	Annual	1,101.2	1,115.8	1,133.5	3,350.6	3,638.9	3,330.0	2,993.7	9,962.7	1,860.1	6,612.1	164.1%	197.3%	NO	NO	Not Unitized: There is no applicable unit of measure for this program.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program is ongoing and will continue in PG&E's 2023 GRC period. The scope of work for this program is performed in accordance with GO174, which sets forth requirements for electric utility substation inspections and maintenance.
135	O&M Expense	Electric Distribution	GC	E Dist Subst O&M	GCH	Building Maintenance	Substation	SBSTN-C017: Proactive Maintenance	Ex 4. Ch.15	No	N/A	N/A	1,101.2	1,115.8	1,133.5	3,350.6	3,638.9	3,330.0	2,993.7	9,962.7	1,860.1	6,612.1	164.1%	197.3%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
136	O&M Expense	Electric Distribution	GC	E Dist Subst O&M	GCI	Distrn. Switches_preventive maint.	SRM Total	SRM Total	Ex 4. Ch.15	No	On-going	Annual	106.8	108.3	110.0	325.1	152.7	30.5	135.0	318.2	25.1	(6.8)	22.8%	-2.1%	NO	NO	# Switches Maintained	112	112	112	336	70	24	69	163	(43)	(173)	-38.4%	-51.5%	YES	Below variance threshold.	Actual units were below imputed units due to higher actual unit costs than forecast. Higher unit costs are generally driven by labor, and resulted in fewer program units achieved.	Under	On-Target	On-Target	Proceeding as Planned	This program is ongoing and will continue in PG&E's 2023 GRC period. The scope of work for this program is performed in accordance with GO174, which sets forth requirements for electric utility substation inspections and maintenance.
137	O&M Expense	Electric Distribution	GC	E Dist Subst O&M	GCI	Distrn. Switches_preventive maint.	Substation	SBSTN-C017: Proactive Maintenance	Ex 4. Ch.15	No	N/A	N/A	106.8	108.3	110.0	325.1	152.7	30.5	135.0	318.2	25.1	(6.8)	22.8%	-2.1%	N/A	N/A	Switches Maintained	112	112	112	336	70	24	69	163	(43)	(173)	-38.4%	-51.5%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
138	O&M Expense	Electric Distribution	GC	E Dist Subst O&M	GCJ	Dist Sub Corrective (TBG)	SRM Total (NON-RAMP)	SRM Total (NON-RAMP)	Ex 4. Ch.15	No	On-going	Annual	10,081.0	10,215.1	10,377.2	30,673.3	13,311.7	13,822.8	17,741.8	44,876.3	7,364.6	14,203.0	71.0%	46.3%	NO	YES	# Substation Corrective tasks	4,727	4,727	4,727	14,181	8,631	10,673	10,232	29,426	5,455	15,239	116.0%	107.5%	YES	Program expenses exceeded imputed adopted regulatory values due to more corrective tags being completed.	Actual units exceeded imputed units due to more corrective work being found and completed.	Over	On-Target	Over	Proceeding as Planned	This program is ongoing and will continue in PG&E's 2023 GRC period. The scope of work for this program is performed in accordance with GO174, which sets forth requirements for electric utility substation inspections and maintenance.
139	O&M Expense	Electric Distribution	GC	E Dist Subst O&M	GCM	Breaker Mechanism Services	SRM Total	SRM Total	Ex 4. Ch.15	No	On-going	Annual	1,588.8	1,610.0	1,635.5	4,834.3	2,527.6	2,115.6	2,440.5	7,083.7	804.9	2,249.3	49.2%	46.5%	NO	NO	# of Mechanism Services	710	710	710	2,130	844	682	648	2,174	(62)	44	-8.7%	2.1%	NO	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program is ongoing and will continue in PG&E's 2023 GRC period. The scope of work for this program is performed in accordance with GO174, which sets forth requirements for electric utility substation inspections and maintenance.
140	O&M Expense	Electric Distribution	GC	E Dist Subst O&M	GCM	Breaker Mechanism Services	Substation	SBSTN-C017: Proactive Maintenance	Ex 4. Ch.15	No	N/A	N/A	1,588.8	1,610.0	1,635.5	4,834.3	2,527.6	2,115.6	2,440.5	7,083.7	804.9	2,249.3	49.2%	46.5%	N/A	N/A	# of Mechanism Services	710	710	710	2,130	844	682	648	2,174	(62)	44	-8.7%	2.1%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
141	O&M Expense	Electric Distribution	GC	E Dist Subst O&M	GCO	Transformer Overhauls	SRM Total	SRM Total	Ex 4. Ch.15	No	On-going	Annual	1,291.6	1,308.8	1,329.5	3,929.9	824.1	1,244.5	1,874.3	3,942.9	644.8	13.0	41.0%	0.3%	NO	NO	# of Mechanism Services	151	151	151	453	60	102	126	287	(24)	(166)	-17.2%	-36.6%	NO	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program is ongoing and will continue in PG&E's 2023 GRC period. The scope of work for this program is performed in accordance with GO174, which sets forth requirements for electric utility substation inspections and maintenance.
142	O&M Expense	Electric Distribution	GC	E Dist Subst O&M	GCO	Transformer Overhauls	Substation	SBSTN-C017: Proactive Maintenance	Ex 4. Ch.15	No	N/A	N/A	1,291.6	1,308.8	1,329.5	3,929.9	824.1	1,244.5	1,874.3	3,942.9	644.8	13.0	41.0%	0.3%	N/A	N/A	# of Mechanism Services	151	151	151	453	60	102	126	287	(24)	(166)	-17.2%	-36.6%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
143	O&M Expense	Electric Distribution	GC	E Dist Subst O&M	GCS	OKSW MOAS Mechanism Services	SRM Total	SRM Total	Ex 4. Ch.15	No	On-going	Annual	214.7	217.6	221.0	653.4	256.4	555.6	416.7	1,228.7	195.6	575.3	88.5%	88.1%	NO	NO	# Overhauls	82	82	82	246	51	88	90	229	8	(17)	9.8%	-6.9%	NO	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program is ongoing and will continue in PG&E's 2023 GRC period. The scope of work for this program is performed in accordance with GO174, which sets forth requirements for electric utility substation inspections and maintenance.
144	O&M Expense	Electric Distribution	GC	E Dist Subst O&M	GCS	OKSW MOAS Mechanism Services	Substation	SBSTN-C017: Proactive Maintenance	Ex 4. Ch.15	No	N/A	N/A	214.7	217.6	221.0	653.4	256.4	555.6	416.7	1,228.7	195.6	575.3	88.5%	88.1%	N/A	N/A	# Overhauls	82	82	82	246	51	88	90	229	8	(17)	9.8%	-6.9%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
145	O&M Expense	Electric Distribution	GC	E Dist Subst O&M	GCV	Breaker Overhauls	SRM Total	SRM Total	Ex 4. Ch.15	No	On-going	Annual	21.2	21.4	21.8	64.4	105.3	83.9	218.6	407.9	196.8	343.5	903.8%	533.6%	NO	NO	# Overhauls	0	0	0	15	19	11	36	70	33	55	659.8%	366.6%	YES	Below variance threshold.	Actual units exceeded imputed units based on the objective to ensure circuit breakers are operating as intended, resulting in more overhauls than forecast.	Over	On-Target	On-Target	Proceeding as Planned	This program is ongoing and will continue in PG&E's 2023 GRC period. The scope of work for this program is performed in accordance with GO174, which sets forth requirements for electric utility substation inspections and maintenance.
146	O&M Expense	Electric Distribution	GC	E Dist Subst O&M	GCV	Breaker Overhauls	Substation	SBSTN-C017: Proactive Maintenance	Ex 4. Ch.15	No	N/A	N/A	21.2	21.4	21.8	64.4	105.3	83.9	218.6	407.9	196.8	343.5	903.8%	533.6%	N/A	N/A	# Overhauls	0	0	0	15	19	11	36	70	33	55	659.8%	366.6%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
147	O&M Expense	Electric Distribution	GC	E Dist Subst O&M	GCW	Dist Sub Station Washes	SRM Total	SRM Total	Ex 4. Ch.15	No	On-going	Annual	463.3	469.5	476.9	1,409.7	410.2	472.6	499.5	1,382.3	22.5	(27.4)	4.7%	-1.9%	NO	NO	# of Substation Preventative tasks	430	430	430	1,290	459	452	226	1,141	(204)	(149)	-47.4%	-11.9%	YES	Below variance threshold.	Actual units were below imputed units based on weather, locations and insulator types resulting in less washes performed.	Under	On-Target	On-Target	Proceeding as Planned	This program is ongoing and will continue in PG&E's 2023 GRC period. The scope of work for this program is performed in accordance with GO174, which sets forth requirements for electric utility substation inspections and maintenance.
148	O&M Expense	Electric Distribution	GC	E Dist Subst O&M	GCW	Dist Sub Station Washes	Substation	SBSTN-C017: Proactive Maintenance	Ex 4. Ch.15	No	N/A	N/A	463.3	469.5	476.9	1,409.7	410.2	472.6	499.5	1,382.3	22.5	(27.4)	4.7%	-1.9%	N/A	N/A	Substation Preventative	430	430	430	1,290	459	452	226	1,141	(204)	(149)	-47.4%	-11.9%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

TABLE 3-3
2025 RSAR
2023 GRC CYCLE ELECTRIC DISTRIBUTION EXPENSE COMPARISON BY MAT CODE FOR SRM WORK
(THOUSANDS OF DOLLARS)
(CONTINUED)

	A	B	C1	C2	C3	C4	C5	C6	C7	D	E	F
Line No	Type (O&M Expense or Capital)	Functional Area	MWC	MWC Name	MAT	MAT Name	RAMP Risk Name	RAMP Mitigation and/or Control Name	2023 GRC Testimony Reference	RAMP Roll-up (Yes/No)	Program / Project Life (years)	Program / Project Year
149	O&M Expense	Electric Distribution	GE	E Dist Mapping	N/A	Not assigned	SRM Total	SRM Total	Ex 4, Ch 20	No	On-going	Annual
150	O&M Expense	Electric Distribution	GE	E Dist Mapping	N/A	Not assigned	Wildfire	WLDFR-M002: System Hardening	Ex 4, Ch 20	Yes	On-going	Annual
151	O&M Expense	Electric Distribution	GE	E Dist Mapping	N/A	Not assigned	SRM (NON-RAMP)	SRM (NON-RAMP)	Ex 4, Ch 20	Yes	On-going	Annual
152	O&M Expense	Electric Distribution	HG	Elec Trans Ops Engr & Tech	HG#	Not assigned	SRM Total (NON-RAMP)	SRM Total (NON-RAMP)	Ex 4, Ch 21	No	On-going	Annual
153	O&M Expense	Electric Distribution	HG	Elec Trans Ops Engr & Tech	HGC	Advanced Dist Mgmt System Dev	SRM Total (NON-RAMP)	SRM Total (NON-RAMP)	Ex 4, Ch 21	No	10	8
154	O&M Expense	Electric Distribution	HG	Elec Trans Ops Engr & Tech	HGD	Distribution Operational Tech	SRM Total	SRM Total	Ex 4, Ch 7	No	On-going	Annual
155	O&M Expense	Electric Distribution	HG	Elec Trans Ops Engr & Tech	HGD	Distribution Operational Tech	Wildfire	WLDFR-M020: Enhanced Powerline Safety Settings	Ex 4, Ch 7	Yes	N/A	N/A
156	O&M Expense	Electric Distribution	HG	Elec Trans Ops Engr & Tech	HGD	Distribution Operational Tech	SRM (NON-RAMP)	SRM (NON-RAMP)	Ex 4, Ch 7	Yes	N/A	N/A
157	O&M Expense	Electric Distribution	HN	E Dist Tree Trim Bal Acct	N/A	Not assigned	SRM Total	SRM Total	Ex 4, Ch 9	No	On-going	Annual
158	O&M Expense	Electric Distribution	HN	E Dist Tree Trim Bal Acct	N/A	Not assigned	Distribution Overhead	Vegetation Management -	Ex 4, Ch 9	No	N/A	N/A
159	O&M Expense	Electric Distribution	HN	E Dist Tree Trim Bal Acct	N/A	Not assigned	Wildfire	WLDFR-C004: Vegetation Management - Distribution Overhead	Ex 4, Ch 9	No	N/A	N/A
160	O&M Expense	Electric Distribution	HX	E T&D Automation & Protection	N/A	Not assigned	SRM Total	SRM Total	Ex 4, Ch 16	No	On-going	Annual
161	O&M Expense	Electric Distribution	HX	E T&D Automation & Protection	N/A	Not assigned	Distribution Overhead	DOVHD-C007: Supervisory Control and Data Acquisition	Ex 4, Ch 16	Yes	N/A	N/A
162	O&M Expense	Electric Distribution	HX	E T&D Automation & Protection	N/A	Not assigned	Wildfire	WLDFR-M020: Enhanced Powerline Safety Settings	Ex 4, Ch 16	Yes	N/A	N/A
163	O&M Expense	Electric Distribution	HY	Change/Maint Used Gas Meters	N/A	Not assigned	SRM Total (NON-RAMP)	SRM Total (NON-RAMP)	Ex 4, Ch 8	No	On-going	Annual
164	O&M Expense	Electric Distribution	IF	E Dist Major Emergency	N/A	N/A	SRM Total (NON-RAMP)	SRM Total (NON-RAMP)	Ex 4, Ch 6	No	On-going	Annual
165	O&M Expense	Electric Distribution	IG	Manage Var Bal Acct Processes	IGI	Dead and Dying Trees	SRM Total	SRM Total	Ex 4, Ch 9	No	On-going	Annual
166	O&M Expense	Electric Distribution	IG	Manage Var Bal Acct Processes	IGI	Dead and Dying Trees	Distribution Overhead	DOVHD-C002: Vegetation Management - CEMA/Tree Mortality	Ex 4, Ch 9	No	N/A	N/A
167	O&M Expense	Electric Distribution	IG	Manage Var Bal Acct Processes	IGI	Dead and Dying Trees	Wildfire	WLDFR-C007: Vegetation Management - CEMA/Tree Mortality	Ex 4, Ch 9	No	N/A	N/A
168	O&M Expense	Electric Distribution	IG	Manage Var Bal Acct Processes	IGJ	Enhanced Vegetation Management	SRM Total	SRM Total	Ex 4, Ch 9	No	On-going	Annual
169	O&M Expense	Electric Distribution	IG	Manage Var Bal Acct Processes	IGJ	Enhanced Vegetation Management	Wildfire	WLDFR-M001: Enhanced Vegetation Management	Ex 4, Ch 9	No	N/A	N/A
170	O&M Expense	Electric Distribution	IG	Manage Var Bal Acct Processes	IG#	Not assigned	SRM Total	SRM Total	Ex 4, Ch 21 Ex 4, Ch 4.5 Ex 4, Ch 4.6	No	On-going	Annual
171	O&M Expense	Electric Distribution	IG	Manage Var Bal Acct Processes	IG#	Not assigned	Distribution Overhead	DOVHD-C002: Vegetation Management - CEMA/Tree Mortality	Ex 4, Ch 21 Ex 4, Ch 4.5 Ex 4, Ch 4.6	No	N/A	N/A
172	O&M Expense	Electric Distribution	IG	Manage Var Bal Acct Processes	IG#	Not assigned	Distribution Overhead	DOVHD-M005: Additional Asset Data Capture	Ex 4, Ch 21 Ex 4, Ch 4.5 Ex 4, Ch 4.6	Yes	N/A	N/A
173	O&M Expense	Electric Distribution	IG	Manage Var Bal Acct Processes	IG#	Not assigned	Emergency Preparedness & Response	EPNDR-C000: EP&R Controls	Ex 4, Ch 21 Ex 4, Ch 4.5 Ex 4, Ch 4.6	Yes	N/A	N/A
174	O&M Expense	Electric Distribution	IG	Manage Var Bal Acct Processes	IG#	Not assigned	Emergency Preparedness & Response	EPNDR-C002: Situational Awareness and Forecasting Initiatives - WSOC	Ex 4, Ch 21 Ex 4, Ch 4.5 Ex 4, Ch 4.6	Yes	N/A	N/A
175	O&M Expense	Electric Distribution	IG	Manage Var Bal Acct Processes	IG#	Not assigned	Emergency Preparedness & Response	EPNDR-M000: EP&R Mitigations	Ex 4, Ch 21 Ex 4, Ch 4.5 Ex 4, Ch 4.6	Yes	N/A	N/A
176	O&M Expense	Electric Distribution	IG	Manage Var Bal Acct Processes	IG#	Not assigned	Wildfire	WLDFR-C007: Vegetation Management - CEMA/Tree Mortality	Ex 4, Ch 21 Ex 4, Ch 4.5 Ex 4, Ch 4.6	No	N/A	N/A
177	O&M Expense	Electric Distribution	IG	Manage Var Bal Acct Processes	IG#	Not assigned	Wildfire	WLDFR-M006: PSPS Reduction Initiatives	Ex 4, Ch 21 Ex 4, Ch 4.5 Ex 4, Ch 4.6	Yes	N/A	N/A
178	O&M Expense	Electric Distribution	IG	Manage Var Bal Acct Processes	IG#	Not assigned	Wildfire	WLDFR-M0IT: Wildfire IT Work	Ex 4, Ch 21 Ex 4, Ch 4.5 Ex 4, Ch 4.6	Yes	N/A	N/A
179	O&M Expense	Electric Distribution	IG	Manage Var Bal Acct Processes	IG#	Not assigned	Wildfire	WLDFR-M020: Enhanced Powerline Safety Settings	Ex 4, Ch 21 Ex 4, Ch 4.5 Ex 4, Ch 4.6	Yes	N/A	N/A
180	O&M Expense	Electric Distribution	IG	Manage Var Bal Acct Processes	IG#	Not assigned	Wildfire	POST-GRC: Post-GRC Mitigation	Ex 4, Ch 21 Ex 4, Ch 4.5 Ex 4, Ch 4.6	Yes	N/A	N/A
181	O&M Expense	Electric Distribution	IG	Manage Var Bal Acct Processes	IG#	Not assigned	SRM (NON-RAMP)	SRM (NON-RAMP)	Ex 4, Ch 21 Ex 4, Ch 4.5 Ex 4, Ch 4.6	Yes	N/A	N/A
182	O&M Expense	Electric Distribution	IS	Bill Customers	N/A	Not assigned	SRM Total (NON-RAMP)	SRM Total (NON-RAMP)	Ex 4, Ch 22	No	On-going	Annual
183	O&M Expense	Electric Distribution	IU	Collect Revenue	N/A	Not assigned	SRM Total (NON-RAMP)	SRM Total (NON-RAMP)	Ex 4, Ch 8	No	On-going	Annual
184	O&M Expense	Electric Distribution	JV	Maintain IT Apps & Infra	N/A	Not assigned	SRM Total [c]	SRM Total [c]	Ex 4, Ch 20 Ex 4, Ch 21	No	On-going	Annual
185	O&M Expense	Electric Distribution	JV	Maintain IT Apps & Infra	N/A	Not assigned	Emergency Preparedness & Response	EPNDR-C002: Situational Awareness and Forecasting Initiatives - WSOC	Ex 4, Ch 20 Ex 4, Ch 21	Yes	N/A	N/A
186	O&M Expense	Electric Distribution	JV	Maintain IT Apps & Infra	N/A	Not assigned	IT Asset Failure	ITAFL-M005: Multi-Faceted Mitigations	Ex 4, Ch 20 Ex 4, Ch 21	Yes	N/A	N/A
187	O&M Expense	Electric Distribution	JV	Maintain IT Apps & Infra	N/A	Not assigned	Wildfire	WLDFR-M0IT: Wildfire IT Work	Ex 4, Ch 20 Ex 4, Ch 21	Yes	N/A	N/A
188	O&M Expense	Electric Distribution	JV	Maintain IT Apps & Infra	N/A	Not assigned	SRM (NON-RAMP)	SRM (NON-RAMP)	Ex 4, Ch 20 Ex 4, Ch 21	Yes	N/A	N/A

	G1	G2	G3	H	I1	I2	I3	J	K1	K2	L1	L2	L3	L4
	Imputed Adopted Costs				Actual Costs									
Line No	2023 Imputed Adopted Costs	2024 Imputed Adopted Costs	2025 Imputed Adopted Costs	Imputed Cost for 2023 GRC Cycle to Date ($) (G1+G2+G3)	2023 Actual Costs	2024 Actual Costs	2025 Actual Costs	Actual Cost for 2023 GRC Cycle to Date ($) (I1+I2+I3)	Difference for 2025 ($) (I3-G3)	Difference for 2023 GRC Cycle to Date ($) (J-H)	Spending Percent Variance for 2025 (%) ((I3-G3)/G3*100)	Spending Percent Variance for 2023 GRC Cycle (%) ((J/H)*100)	Spending Variance Explanation Required (Y/N)	Percentage Variance Explanation Required (Y/N)
149	19,272.2	19,284.7	19,367.9	57,924.8	24,668.4	29,589.5	24,776.0	79,033.9	5,408.1	21,109.1	27.9%	36.4%	NO	YES
150	-	-	-	-	-	199.4	-	199.4	-	199.4	0.0%	100.0%	N/A	N/A
151	19,272.2	19,284.7	19,367.9	57,924.8	24,668.4	29,390.1	24,776.0	78,834.4	5,408.1	20,909.6	27.9%	36.1%	N/A	N/A
152	-	-	-	-	-	2,970.4	580.3	3,550.7	580.3	3,550.7	100.0%	100.0%	NO	NO
153	17,229.3	17,159.9	17,159.4	51,548.5	11,059.0	10,731.9	20,656.3	42,447.2	3,496.9	(9,101.3)	20.4%	-17.7%	NO	NO
154	5,978.0	5,953.9	5,953.8	17,885.8	7,481.5	9,306.7	1,134.8	17,922.9	(4,819.0)	37.2	-80.9%	0.2%	NO	NO
155	-	-	-	-	82.8	173.9	53.1	309.8	53.1	309.8	100.0%	100.0%	N/A	N/A
156	5,978.0	5,953.9	5,953.8	17,885.8	7,398.7	9,132.8	1,081.7	17,613.2	(4,872.1)	(272.6)	-81.8%	-1.5%	N/A	N/A
157	972,013.0	965,868.5	963,767.3	2,901,648.7	859,187.1	1,002,998.7	961,217.6	2,823,403.5	(2,549.6)	(78,245.3)	-0.3%	-2.7%	NO	NO
158	972,013.0	965,868.5	963,767.3	2,901,648.7	859,187.1	1,002,998.7	961,217.6	2,823,403.5	(2,549.6)	(78,245.3)	-0.3%	-2.7%	N/A	N/A
159	972,013.0	965,868.5	963,767.3	2,901,648.7	859,187.1	1,002,998.7	961,217.6	2,823,403.5	(2,549.6)	(78,245.3)	-0.3%	-2.7%	N/A	N/A
160	3,118.3	3,184.0	3,256.6	9,559.0	2,693.8	1,990.1	2,121.5	6,805.4	(1,135.2)	(2,753.6)	-34.9%	-28.8%	NO	NO
161	3,118.3	3,184.0	3,256.6	9,559.0	2,693.8	1,990.1	2,121.5	6,805.4	(1,135.2)	(2,753.6)	-34.9%	-28.8%	N/A	N/A
162	-	-	-	-	72.5	57.1	-	129.6	-	129.6	0.0%	100.0%	N/A	N/A
163	687.1	710.3	734.7	2,132.1	250.6	289.5	214.0	754.0	(520.7)	(1,378.0)	-70.9%	-64.6%	NO	NO
164	45,380.8	45,908.2	46,567.1	137,856.1	38,356.9	214,333.8	168,810.7	421,501.4	122,243.6	283,645.3	262.5%	205.8%	YES	YES
165	77,991.5	77,468.9	77,272.8	232,733.1	136,577.1	139,861.4	143,007.2	419,445.7	65,734.4	186,712.6	85.1%	80.2%	YES	YES
166	77,991.5	77,468.9	77,272.8	232,733.1	136,577.1	139,861.4	143,007.2	419,445.7	65,734.4	186,712.6	85.1%	80.2%	N/A	N/A
167	77,991.5	77,468.9	77,272.8	232,733.1	136,577.1	139,861.4	143,007.2	419,445.7	65,734.4	186,712.6	85.1%	80.2%	N/A	N/A
168	131,816.0	130,932.7	130,601.3	393,349.9	161,012.9	180,874.0	177,845.5	519,732.4	47,244.3	126,382.5	36.2%	32.1%	YES	YES
169	131,816.0	130,932.7	130,601.3	393,349.9	161,012.9	180,874.0	177,845.5	519,732.4	47,244.3	126,382.5	36.2%	32.1%	N/A	N/A
170	76,787.2	77,665.2	78,766.6	233,219.0	132,422.4	78,133.3	121,980.3	332,536.0	43,213.7	99,317.0	54.9%	42.6%	YES	YES
171	-	-	-	-	-	2,442.7	2,475.8	4,918.5	2,475.8	4,918.5	100.0%	100.0%	N/A	N/A
172	-	-	-	-	183.9	-	-	183.9	-	183.9	0.0%	100.0%	N/A	N/A
173	-	-	-	-	232.2	350.7	-	582.9	-	582.9	0.0%	100.0%	N/A	N/A
174	-	-	-	-	2,724.7	-	-	2,724.7	-	2,724.7	0.0%	100.0%	N/A	N/A
175	-	-	-	-	190.0	286.9	-	476.9	-	476.9	0.0%	100.0%	N/A	N/A
176	-	-	-	-	-	2,442.7	2,475.8	4,918.5	2,475.8	4,918.5	100.0%	100.0%	N/A	N/A
177	-	-	-	-	7,202.5	4,883.9	4,919.4	17,005.8	4,919.4	17,005.8	100.0%	100.0%	N/A	N/A
178	38,734.4	38,882.8	39,164.7	116,782.0	36,120.5	37,507.9	28,915.7	102,544.1	(10,249.0)	(14,237.8)	-26.2%	-12.2%	N/A	N/A
179	34,895.7	35,566.7	36,320.2	106,782.6	64,233.4	30,783.9	74,665.9	169,683.2	38,345.7	62,900.6	105.6%	58.9%	N/A	N/A
180	-	-	-	-	18,404.1	1,353.3	10,389.9	30,147.3	10,389.9	30,147.3	100.0%	100.0%	N/A	N/A
181	3,157.0	3,215.6	3,281.8	9,654.4	3,131.2	523.9	613.6	4,268.7	(2,668.2)	(5,385.7)	-81.3%	-55.8%	N/A	N/A
182	1,830.7	1,819.1	1,815.1	5,464.9	572.6	673.0	177.7	1,423.3	(1,637.4)	(4,041.7)	-90.2%	-74.0%	NO	NO
183	1,589.9	1,659.8	1,732.7	4,982.4	1,088.0	1,274.3	1,453.2	3,815.6	(279.4)	(1,166.8)	-16.1%	-23.4%	NO	NO
184	8,419.0	8,471.7	8,551.9	25,442.7	4,430.2	4,715.7	3,199.9	12,345.8	(5,352.1)	(13,096.9)	-62.6%	-51.5%	NO	YES
185	-	-	-	-	755.6	-	-	755.6	-	755.6	0.0%	100.0%	N/A	N/A
186	-	-	-	-	-	71.1	104.3	175.4	104.3	175.4	100.0%	100.0%	N/A	N/A
187	-	-	-	-	-	293.8	-	293.8	-	293.8	0.0%	100.0%	N/A	N/A
188	8,419.0	8,471.7	8,551.9	25,442.7	3,674.6	4,350.8	3,095.6	11,120.9	(5,456.4)	(14,321.7)	-63.8%	-56.3%	N/A	N/A

	M	N1	N2	N3	O	P1	P2	P3	Q	R1	R2	S1	S2	S3
		Imputed Annual Units				Actual Annual Units								
Line No	Unit Type	2023 Imputed Adopted Units	2024 Imputed Adopted Units	2025 Imputed Adopted Units	Imputed Units for 2023 GRC Cycle to Date (N1+N2+N3)	2023 Actual Units	2024 Actual Units	2025 Actual Units	Actual Units for 2023 GRC Cycle to Date (P1+P2+P3)	Difference for 2025 (# of Units) (P3-N3)	Difference for 2023 GRC Cycle to Date (# of Units) (Q-O)	Unit Percent Variance for 2025 (%) ((R1/N3)*100)	Percent Variance for 2023 GRC Cycle to Date (%) ((R2/O)*100)	Unit Variance Explanation Required (Y/N)
149	Not Unitized: There is no applicable unit of measure for this program.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
150	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
151	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
152	Not Unitized: There is no applicable unit of measure for this program.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
153	Not Unitized: There is no applicable unit of measure for this program.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
154	Not Unitized: There is no applicable unit of measure for this program.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
155	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
156	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
157	# of Veg. Mgmt Trees	1,546,783	1,546,783	1,546,783	4,640,349	1,241,025	1,410,201	1,244,735	3,895,961	(302,048)	(744,388)	-19.5%	-16.0%	NO
158	# of Veg. Mgmt Trees	1,546,783	1,546,783	1,546,783	4,640,349	1,241,025	1,410,201	1,244,735	3,895,961	(302,048)	(744,388)	-19.5%	-16.0%	N/A
159	# of Veg. Mgmt Trees	1,546,783	1,546,783	1,546,783	4,640,349	1,241,025	1,410,201	1,244,735	3,895,961	(302,048)	(744,388)	-19.5%	-16.0%	N/A
160	Not Unitized: There is no applicable unit of measure for this program.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
161	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
162	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
163	# Field Orders	1,466	1,466	1,466	4,398	2,927	3,478	2,485	8,890	1,019	4,492	69.5%	102.1%	YES
164	Not Unitized: Work is event driven or emergent, not forecastable by units	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
165	# of Veg. Mgmt Trees	65,000	65,000	65,000	195,000	81,281	225,345	218,848	525,474	153,848	330,474	236.7%	169.5%	YES
166	# of Veg. Mgmt Trees	65,000	65,000	65,000	195,000	81,281	225,345	218,848	525,474	153,848	330,474	236.7%	169.5%	N/A
167	# of Veg. Mgmt Trees	65,000	65,000	65,000	195,000	81,281	225,345	218,848	525,474	153,848	330,474	236.7%	169.5%	N/A
168	# Miles	1,800	1,800	1,800	5,400	274	55,266	86,300	141,840	84,500	136,440	4694.4%	2526.7%	YES
169	# Miles	1,800	1,800	1,800	5,400	274	55,266	86,300	141,840	84,500	136,440	4694.4%	2526.7%	N/A
170	Not Unitized: Work is non-homogeneous and not repeatable	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
171	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
172	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
173	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
174	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
175	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
176	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
177	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
178	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
179	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
180	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
181	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
182	Not Unitized: Work spans multiple activities that are intentionally bundled.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
183	Not Unitized: Work is event driven or emergent, not forecastable by units.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
184	Not Unitized: Work spans multiple activities that are intentionally bundled.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
185	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
186	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
187	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
188	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

	T	U	V1	V2	V3	W	X
			Forecast				
Line No	2025 Cost Variance Explanation	2025 Unit Variance Explanation	Scope (U, O, or T)	Schedule (U, O, or T)	Budget (U, O, or T)	Status	Completion Status Statement
149	Program expenses exceeded imputed regulatory values due to: (1) expenses to develop and implement PG&E's Asset Data Management Plan, data management standards, tools, analytic products, and data quality improvement projects, and (2) expenses from emergent programs created to improve wildfire-related data, develop wildfire data and analytic products, and respond to wildfire related data requirements including the Wildfire Safety Division GIS Data Standard.	Below variance threshold.	On-Target	On-Target	Over	Proceeding as Planned	This program is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to: 1) manage the Electric Asset Registry including GIS systems of record, mapping of new assets, and conversion of records into digital form; 2) manage data quality; 3) provide data access and integration; and 4) develop new analytic tools in support of Electric Asset Management. PG&E may continue to spend more than adopted in this program over the course of the GRC cycle in order to manage data critical to Electric Operations.
150	N/A	N/A	N/A	N/A	N/A	N/A	N/A
151	N/A	N/A	N/A	N/A	N/A	N/A	N/A
152	Below variance threshold.	Below variance threshold.	On-Target	On-Target	Over	Proceeding as Planned	This program is ongoing and will continue in PG&E's 2023 GRC period. New tools and processes for orchestration of Distributed Energy Resources (DERs) are required to safely and cost-effectively operate the grid. The Distributed Energy Resources Management (DERMS) Program includes the development, deployment, and operation of these tools and processes to enable these objectives. These costs support the ongoing operation and maintenance of these tools and processes. Note: DERMS program costs were originally adopted under the HGC MAT code, but have since been moved under HG#.
153	Below variance threshold.	Below variance threshold.	On-Target	On-Target	Over	Proceeding as Planned	This program is ongoing and will be used to capture the expense costs (e.g., training, data cleanup) associated with the 2027 Grid Modernization GRC initiatives.
154	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program is ongoing maintenance tied to Distribution Operational Technology.
155	N/A	N/A	N/A	N/A	N/A	N/A	N/A
156	N/A	N/A	N/A	N/A	N/A	N/A	N/A
157	Below variance threshold.	Actual units were below imputed units due to the program experiencing higher unit costs than GRC forecast assumptions. Fewer trees were worked to align with adopted program funding.	Under	On-Target	On-Target	Proceeding as planned	This program is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to perform routine tree work. PG&E anticipates continuing to perform fewer units than adopted over the remainder of the GRC cycle.
158	N/A	N/A	N/A	N/A	N/A	N/A	N/A
159	N/A	N/A	N/A	N/A	N/A	N/A	N/A
160	Below variance threshold.	Below variance threshold.	On-Target	On-Target	Under	Proceeding as Planned	This program is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to provide engineering and technical support for the operation of automation and protection equipment.
161	N/A	N/A	N/A	N/A	N/A	N/A	N/A
162	N/A	N/A	N/A	N/A	N/A	N/A	N/A
163	Below variance threshold.	Actual units exceeded imputed units due to increased customer requests.	Over	On-Target	Under	Proceeding as Planned	This program is ongoing and will continue for the 2023 GRC cycle. The purpose of this program is to respond to customer meter maintenance as requested. The unit costs has gone down since the GRC was forecasted due to efficiencies gained by bundling field metering work.
164	Program expenses exceeded imputed regulatory values due to weather events like the February/March Winter Storms, August Garnet Fire, and a large storm at the end of December. Fewer events were declared emergencies in 2025 compared to prior years, resulting in a majority of emergency spend being included in Major Emergency MWC IF. In addition, emergency response costs, especially for contract vendors, were higher than the historical average used to determine the 2023 GRC forecast.	Below variance threshold.	On-Target	On-Target	Over	Proceeding as Planned	This program is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to restore customers to service as soon as possible due to major storm activity like Winter Storms, fires, and heat events. Work and spend are dependent on the severity and frequency of the events throughout the year.
165	Program expenses exceeded imputed regulatory values due to increased tree units. Volume of work increased due to 1) rescheduled work from previous year; and 2) more work was identified due to changes in scope of patrol procedure. For example, including not just dead trees but healthy trees with defects and trees with growth that could break compliance distance.	Actual units exceeded imputed units of work due to 1) rescheduled work from previous year; and 2) more work was identified due to changes in scope of patrol procedure. For example, including not just dead trees but healthy trees with defects and growth that could break compliance distance.	Over	Over	Over	Expanded	This program is ongoing and will continue in PG&E's 2023 GRC period. PG&E anticipates continuing to perform more units than adopted over the remainder of the GRC cycle. This program is categorized as expanded due to changes in scope of patrol procedures as described in the variance explanations.
166	N/A	N/A	N/A	N/A	N/A	N/A	N/A
167	N/A	N/A	N/A	N/A	N/A	N/A	N/A
168	Program expenses exceeded imputed regulatory values due to MAT IGJ imputed adopted values reflecting a forecast for EVM which was discontinued at the end of 2022 and superseded by Wildfire Mitigation Plan programs: Focused Tree Inspection (FTI), Tree Removal Inventory (TRI) & VM for Operational Mitigations (VMOM). Wood Management for Wildfire Mitigation Programs is also included in MAT IGJ. Forecast Cost for EVM anticipated clearing overhanging branches for 1,800 miles, whereas the mitigation programs include 1,500 miles of FTI, detailed inspection, and TRI is whole tree removals listed under the previous EVM program. Under both of these programs work is predominantly tree removals rather than the anticipated clearing overhanging branches in 2023 GRC.	Actual units exceeded imputed units because actual units are not comparable to imputed adopted units because the Enhanced Vegetation Management (EVM) program units were in miles not trees. EVM was discontinued at the end of 2022. The scope of work changed in 2023 to focus on Wildfire Mitigation programs: Focused Tree Inspection (FTI), Tree Removal Inventory (TRI), VM for Operational Mitigations (VMOM) and resulting Wood Management. The imputed adopted value reflected a unit forecast for EVM measured in miles, whereas the unit of measure for the new programs were a combination of trees, wood managed, and miles.	Over	Over	Over	Expanded	This program is ongoing and will continue in PG&E's 2023 GRC period. The Enhanced Vegetation Management (EVM) program concluded in 2022, and the scope of the program was changed as described in the unit variance explanation. PG&E anticipates continuing with the adjusted scope of the program, focusing on Focused Tree Inspection, VMOM, Tree Removal Inventory, and Wood Management.
169	N/A	N/A	N/A	N/A	N/A	N/A	N/A
170	Program expenses exceeded imputed regulatory values due to PG&E's customer battery program supporting customers impacted by EPSS outages, including Permanent Battery Storage Rebates and Fixed Power Solutions (permanent battery direct installation and K-12 support). EPSS costs also exceed imputed regulatory values due to costs associated with helicopter standby and temporary generation costs.	Below variance threshold.	On-Target	Over	Over	Emergent	This MAT is used to record various balancing and memorandum account activities. PG&E anticipates that this program will be over the 2023 GRC cycle for the reasons explained in the cost variance explanation.
171	N/A	N/A	N/A	N/A	N/A	N/A	N/A
172	N/A	N/A	N/A	N/A	N/A	N/A	N/A
173	N/A	N/A	N/A	N/A	N/A	N/A	N/A
174	N/A	N/A	N/A	N/A	N/A	N/A	N/A
175	N/A	N/A	N/A	N/A	N/A	N/A	N/A
176	N/A	N/A	N/A	N/A	N/A	N/A	N/A
177	N/A	N/A	N/A	N/A	N/A	N/A	N/A
178	N/A	N/A	N/A	N/A	N/A	N/A	N/A
179	N/A	N/A	N/A	N/A	N/A	N/A	N/A
180	N/A	N/A	N/A	N/A	N/A	N/A	N/A
181	N/A	N/A	N/A	N/A	N/A	N/A	N/A
182	Below variance threshold.	Below variance threshold.	On-Target	On-Target	Under	Proceeding as Planned	This program is ongoing and will continue in PG&E's 2023 GRC period. The purpose of the program is to support street light inventory and street light audits, to ensure accurate billing and efficient streetlight management. It is categorized as Under budget based on lower volume of inventory.
183	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program is ongoing and will continue in PG&E's 2023 GRC period. The purpose of the program is to record costs associated with detecting and resolving theft conditions which often pose a safety hazard. This is a demand driven program. It is Proceeding as Planned because we will continue to address theft issues as they occur.
184	Program expenses were below imputed regulatory values due primarily to higher than expected IGP infrastructure capital work resulting in lower expense and Field Work Management value stream investments that were re-sequenced as a result of dependencies with transformational technology program work.	Below variance threshold.	On-Target	On-Target	Under	Proceeding as Planned	This program is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is 1) provide technology solution support for the development and implementation of the Integrated Grid Platform; and 2) Electric Distribution Technology Programs. The program specifically provides hardware and software network and telecommunications solutions. PG&E is categorizing this as Proceeding as Planned because this program purpose is ongoing even though we are under budget.
185	N/A	N/A	N/A	N/A	N/A	N/A	N/A
186	N/A	N/A	N/A	N/A	N/A	N/A	N/A
187	N/A	N/A	N/A	N/A	N/A	N/A	N/A
188	N/A	N/A	N/A	N/A	N/A	N/A	N/A

TABLE 3-3
2025 RSAR
2023 GRC CYCLE ELECTRIC DISTRIBUTION EXPENSE COMPARISON BY MAT CODE FOR SRM WORK
(THOUSANDS OF DOLLARS)
(CONTINUED)

	A	B	C1	C2	C3	C4	C5	C6	C7	D	E	F	G1	G2	G3	H	I1	I2	I3	J	K1	K2	L1	L2	L3	L4	M	N1	N2	N3	O	P1	P2	P3	Q	R1	R2	S1	S2	S3	T	U	V1	V2	V3	W	X
													Imputed Adopted Costs				Actual Costs											Imputed Actual Units				Actual Annual Units										Forecast				
Line No	Type (O&M Expense or Capital)	Functional Area	MWC	MWC Name	MAT	MAT Name	RAMP Risk Name	RAMP Mitigation and/or Control Name	2023 GRC Testimony Reference	RAMP Roll-up (Yes/No)	Program / Project Life (years)	Program / Project Year	2023 Imputed Adopted Costs	2024 Imputed Adopted Costs	2025 Imputed Adopted Costs	Imputed Cost for 2023 GRC Cycle to Date ($) (G1+G2+G3)	2023 Actual Costs	2024 Actual Costs	2025 Actual Costs	Actual Cost for 2023 GRC Cycle to Date ($) (I1+I2+I3)	Difference for 2025 ($) (J3-G3)	Difference for 2023 GRC Cycle to Date ($) (J-H)	Spending Percent Variance for 2025 (%) ((J3-G3)/G3*100)	Spending Percent Variance for 2023 GRC Cycle (%) ((J/H)*100)	Spending Variance Explanation Required (Y/N)	Percentage Variance Explanation Required (Y/N)	Unit Type	2023 Imputed Adopted Units	2024 Imputed Adopted Units	2025 Imputed Adopted Units	Imputed Units for 2023 GRC Cycle to Date (N1+N2+N3)	2023 Actual Units	2024 Actual Units	2025 Actual Units	Actual Units for 2023 GRC Cycle to Date (P1+P2+P3)	Difference for 2026 (# of Units) (P3-N3)	Difference for 2023 GRC Cycle to Date (# of Units) (Q-O)	Unit Percent Variance for 2025 (%) ((R3-N3)*100)	Percent Variance for 2023 GRC Cycle to Date (%) ((R2/O)*100)	Unit Variance Explanation Required (Y/N)	2025 Cost Variance Explanation	2025 Unit Variance Explanation	Scope (U, O, or T)	Schedule (U, O, or T)	Budget (U, O, or T)	Status	Completion Status Statement
189	O&M Expense	Electric Distribution	KA	E Dist Maint OH General	KAA	OH Genl CM Tag	SRM Total	SRM Total	Ex 4, Ch 11	No	On-going	Annual	22,085.7	22,135.0	22,262.9	66,483.6	75,395.0	139,875.0	147,393.6	362,663.6	125,130.7	296,180.0	562.1%	445.5%	YES	YES	# of Notifications Completed	24,151	24,151	24,151	72,452	26,556	58,046	45,319	129,923	21,168	57,471	87.7%	79.3%	YES	Program expenses exceeded imputed regulatory values due to higher volume of units completed at higher unit costs than adopted in the 2023 GRC Final Decision. PG&E's actual unit cost remain higher than imputed unit costs driven by the higher labor costs for this work.	Actual units exceeded imputed units to address WMP commitments for the maintenance work.	Over	On-Target	Over	Proceeding as Planned	This program is ongoing and will continue during PG&E's GRC period. The purpose of this program is the repair of overhead facilities or replacement of individual components that are not an imminent hazard. PG&E anticipates the program scope will remain on target while spending more than the GRC imputed adopted costs over the remainder of the cycle to address the maintenance log and meet WMP commitments.
190	O&M Expense	Electric Distribution	KA	E Dist Maint OH General	KAA	OH Genl CM Tag	Distribution Overhead	OOVHD-C003: Equipment Maintenance and Replacement – Distribution Overhead	Ex 4, Ch 11	No	N/A	N/A	22,085.7	22,135.0	22,262.9	66,483.6	75,395.0	139,875.0	147,393.6	362,663.6	125,130.7	296,180.0	562.1%	445.5%	N/A	N/A	# of Notifications Completed	24,151	24,151	24,151	72,452	26,556	58,046	45,319	129,923	21,168	57,471	87.7%	79.3%	N/A	N/A	N/A	N/A	N/A	N/A	N/A
191	O&M Expense	Electric Distribution	KA	E Dist Maint OH General	KAA	OH Genl CM Tag	Wildfire	WLDFR-C008: Equipment Maintenance and Replacement – Distribution Overhead	Ex 4, Ch 11	No	N/A	N/A	22,085.7	22,135.0	22,262.9	66,483.6	75,395.0	139,875.0	147,393.6	362,663.6	125,130.7	296,180.0	562.1%	445.5%	N/A	N/A	# of Notifications Completed	24,151	24,151	24,151	72,452	26,556	58,046	45,319	129,923	21,168	57,471	87.7%	79.3%	N/A	N/A	N/A	N/A	N/A	N/A	N/A
192	O&M Expense	Electric Distribution	KA	E Dist Maint OH General	KAC	Bird Safe Retrofit	SRM Total	SRM Total	Ex 4, Ch 11	No	On-going	Annual	1,231.4	1,234.2	1,241.3	3,706.8	683.1	586.3	344.1	1,613.4	(897.2)	(2,093.4)	-72.3%	-56.5%	NO	NO	# of Notifications Completed	638	638	638	1,914	402	228	87	717	(551)	(1,197)	-86.4%	-62.5%	YES	Below variance threshold.	Actual units were below imputed units due to lower find rates than forecasted	Under	On-Target	Under	Proceeding as Planned	This program is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is the replacement or installation of bird guard materials such as jumper covers, bushing covers, perch guards, or perching platforms on incident and/or adjacent poles in response to a bird electrocution, per U.S. Fish and Wildlife Service (USFWS) requirements and Utility Operating Standard S2321.
193	O&M Expense	Electric Distribution	KA	E Dist Maint OH General	KAC	Bird Safe Retrofit	Distribution Overhead	OOVHD-C003: Equipment Maintenance and Replacement – Distribution Overhead	Ex 4, Ch 11	No	N/A	N/A	1,231.4	1,234.2	1,241.3	3,706.8	683.1	586.3	344.1	1,613.4	(897.2)	(2,093.4)	-72.3%	-56.5%	N/A	N/A	# of Notifications Completed	638	638	638	1,914	402	228	87	717	(551)	(1,197)	-86.4%	-62.5%	N/A	N/A	N/A	N/A	N/A	N/A	N/A
194	O&M Expense	Electric Distribution	KA	E Dist Maint OH General	KAC	Bird Safe Retrofit	Wildfire	WLDFR-C011: Animal Abatement	Ex 4, Ch 11	No	N/A	N/A	1,231.4	1,234.2	1,241.3	3,706.8	683.1	586.3	344.1	1,613.4	(897.2)	(2,093.4)	-72.3%	-56.5%	N/A	N/A	# of Notifications Completed	638	638	638	1,914	402	228	87	717	(551)	(1,197)	-86.4%	-62.5%	N/A	N/A	N/A	N/A	N/A	N/A	N/A
195	O&M Expense	Electric Distribution	KA	E Dist Maint OH General	KAD	Bird Safe Retrofit Annual	SRM Total	SRM Total	Ex 4, Ch 11	No	On-going	Annual	1,436.3	1,439.5	1,447.8	4,323.6	312.7	3,467.6	1,910.6	5,690.9	462.8	1,367.3	32.0%	31.6%	NO	NO	# of Notifications Completed	1,022	1,022	1,022	3,066	224	974	611	1,809	(413)	(1,257)	-40.2%	-41.0%	YES	Below variance threshold.	Actual units were below imputed units because unit costs were higher than forecasted due to higher cost contractors. PG&E did fewer units for more than imputed adopted costs	Under	On-Target	Over	Proceeding as Planned	This program is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to install bird guard materials such as jumper covers, bushing covers, perch guards, or perching platforms on poles identified in the Annual Pole Retrofit Program for bird safety, per Utility Operating Standard TD 2321S. This program supports wildfire safety. This program may continue to exceed imputed amounts because units are completed at higher unit costs than adopted in the 2023 GRC Final Decision.
196	O&M Expense	Electric Distribution	KA	E Dist Maint OH General	KAD	Bird Safe Retrofit Annual	Wildfire	WLDFR-C011: Animal Abatement	Ex 4, Ch 11	No	N/A	N/A	1,436.3	1,439.5	1,447.8	4,323.6	312.7	3,467.6	1,910.6	5,690.9	462.8	1,367.3	32.0%	31.6%	N/A	N/A	# of Notifications Completed	1,022	1,022	1,022	3,066	224	974	611	1,809	(413)	(1,257)	-40.2%	-41.0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A
197	O&M Expense	Electric Distribution	KA	E Dist Maint OH General	KAF	OH COE CM Tag	SRM Total	SRM Total	Ex 4, Ch 11	No	On-going	Annual	7,213.0	7,229.1	7,270.8	21,712.9	6,418.9	5,790.4	6,841.2	19,050.5	(429.6)	(2,662.4)	-5.9%	-12.3%	NO	NO	# of Notifications Completed	1,380	1,380	1,380	4,140	1,141	1,250	969	3,360	(411)	(780)	-29.8%	-18.8%	YES	Below variance threshold.	Actual units were below imputed units because fewer repairs were needed than anticipated by preventative maintenance programs.	Under	On-Target	Under	Proceeding as Planned	This program is ongoing and will continue through PG&E's 2023 GRC period. The purpose of this program is to address nonconforming equipment identified by maintenance inspections programs or equipment failure in order to support the reliability of system operations. This is a demand driven program.
198	O&M Expense	Electric Distribution	KA	E Dist Maint OH General	KAF	OH COE CM Tag	Wildfire	WLDFR-C008: Equipment Maintenance and Replacement – Distribution Overhead	Ex 4, Ch 11	No	N/A	N/A	7,213.0	7,229.1	7,270.8	21,712.9	6,418.9	5,790.4	6,841.2	19,050.5	(429.6)	(2,662.4)	-5.9%	-12.3%	N/A	N/A	# of Notifications Completed	1,380	1,380	1,380	4,140	1,141	1,250	969	3,360	(411)	(780)	-29.8%	-18.8%	N/A	N/A	N/A	N/A	N/A	N/A	N/A
199	O&M Expense	Electric Distribution	KA	E Dist Maint OH General	KAH	Streetlights Repl Burnouts	SRM Total	SRM Total	Ex 4, Ch 11	No	On-going	Annual	2,171.8	2,176.7	2,189.3	6,537.8	1,769.7	1,865.4	2,189.9	5,855.0	0.7	(682.8)	0.0%	-10.4%	NO	NO	# of Burnout Repairs	11,714	11,714	11,714	35,143	6,191			6,191	(11,714)	(28,952)	-100.0%	-82.4%	YES	Below variance threshold.	Actual units were below imputed units because fewer HPSV bulb replacements will be needed with the near completion of the LED conversion program. After LED conversions, LED fixtures will be replaced under MAT 24H. Replacements will be done ad-hoc and therefore this program is no longer being utilized.	Under	On-Target	On-Target	Proceeding as Planned	This program is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to repair streetlights when a streetlight outage has occurred. Since the LED conversion program is almost complete, a lower first rate for streetlights requiring bulb replacement is expected through the remainder of the GRC cycle.
200	O&M Expense	Electric Distribution	KA	E Dist Maint OH General	KAH	Streetlights Repl Burnouts	Distribution Overhead	OOVHD-C003: Equipment Maintenance and Replacement – Distribution Overhead	Ex 4, Ch 11	No	N/A	N/A	2,171.8	2,176.7	2,189.3	6,537.8	1,769.7	1,865.4	2,189.9	5,855.0	0.7	(682.8)	0.0%	-10.4%	N/A	N/A	# of Burnout Repairs	11,714	11,714	11,714	35,143	6,191			6,191	(11,714)	(28,952)	-100.0%	-82.4%	N/A	N/A	N/A	N/A	N/A	N/A	N/A
201	O&M Expense	Electric Distribution	KA	E Dist Maint OH General	KAK	RTVI Inves/Repr	SRM Total (NON-RAMP)	SRM Total (NON-RAMP)	Ex 4, Ch 11	No	On-going	Annual	128.4	126.7	127.4	380.5	88.8	80.9	66.1	235.8	(61.7)	(144.7)	-48.1%	-38.0%	NO	NO	Not Unitized: Work is event driven or emergent, not forecastable by units	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO	Below variance threshold.	Below variance threshold.	On-Target	On-Target	Under	Proceeding as Planned	This program is ongoing and part of GRC 2023. This program investigate Radio and Television Interference where cause is linked to Company equipment and relates to safety because it addresses a potential non-conformance identified by customer call ins. This is a demand driven program.
202	O&M Expense	Electric Distribution	KA	E Dist Maint OH General	KAM	Insulators Wash	SRM Total	SRM Total	Ex 4, Ch 11	No	On-going	Annual	246.3	246.8	248.3	741.4	304.8	237.1	361.2	903.1	112.9	161.7	45.5%	21.8%	NO	NO	Not Unitized: Program is managed for risk mitigation, not production line.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is cleaning pole-mounted insulators, this helps prevent ignitions at the top of poles.
203	O&M Expense	Electric Distribution	KA	E Dist Maint OH General	KAM	Insulators Wash	Distribution Overhead	OOVHD-C003: Equipment Maintenance and Replacement – Distribution Overhead	Ex 4, Ch 11	No	N/A	N/A	246.3	246.8	248.3	741.4	304.8	237.1	361.2	903.1	112.9	161.7	45.5%	21.8%	N/A	N/A	Not Unitized: See SRM Total above for explanation	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
204	O&M Expense	Electric Distribution	KA	E Dist Maint OH General	KAO	Idle Fac Invest - Ele Phng	SRM Total	SRM Total	Ex 4, Ch 11	No	On-going	Annual	214.7	215.2	216.4	646.2	2,054.1	1,820.9	2,015.0	5,890.0	1,798.6	5,243.8	831.2%	811.4%	NO	NO	Not Unitized: Cost drivers vary materially by location, asset, and conditions.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO	Below variance threshold.	Below variance threshold.	On-Target	On-Target	Over	Proceeding as Planned	This program is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is Wood Pole Bridge Bonding, which is a is a maintenance activity where an existing wood pole supporting both electric transmission and distribution line facilities is retrofitted with grounding protection to prevent ignitions. Ensuring grounding protection presents files which can occur where the electric distribution cross arm is bolted to the pole. Program volume is driven by the number of inspections that identified the need for wood pole bridge bonding retrofits.
205	O&M Expense	Electric Distribution	KA	E Dist Maint OH General	KAO	Idle Fac Invest - Ele Phng	Distribution Overhead	OOVHD-C003: Equipment Maintenance and Replacement – Distribution Overhead	Ex 4, Ch 11	No	N/A	N/A	214.7	215.2	216.4	646.2	2,054.1	1,820.9	2,015.0	5,890.0	1,798.6	5,243.8	831.2%	811.4%	N/A	N/A	Not Unitized: See SRM Total above for explanation	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
206	O&M Expense	Electric Distribution	KA	E Dist Maint OH General	KAP	OH EXP Projects	SRM Total	SRM Total	Ex 4, Ch 11	No	On-going	Annual	1,792.6	1,796.6	1,807.0	5,396.2	25.6	3,497.0	184.7	3,707.2	(1,622.3)	(1,689.0)	-89.8%	-31.3%	NO	NO	Not Unitized: Cost drivers vary materially by location, asset, and conditions.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO	Below variance threshold.	Below variance threshold.	On-Target	On-Target	Under	Proceeding as Planned	This program is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is clearing of pole-mounted insulators, this helps prevent ignitions at the top of poles.
207	O&M Expense	Electric Distribution	KA	E Dist Maint OH General	KAP	OH EXP Projects	Distribution Overhead	OOVHD-C003: Equipment Maintenance and Replacement – Distribution Overhead	Ex 4, Ch 11	No	N/A	N/A	1,792.6	1,796.6	1,807.0	5,396.2	25.6	3,497.0	184.7	3,707.2	(1,622.3)	(1,689.0)	-89.8%	-31.3%	N/A	N/A	Not Unitized: See SRM Total above for explanation	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
208	O&M Expense	Electric Distribution	KA	E Dist Maint OH General	KAQ	Wood Pole Bridge Bonding	SRM Total	SRM Total	Ex 4, Ch 11	No	On-going	Annual	1.1	1.1	1.1	3.3	881.8	671.6	701.0	2,254.4	699.9	2,251.1	63718.5%	68623.0%	NO	NO	# of Notifications Completed	2	2	2	6	296	237	142	675	140	669	7000.0%	11150.0%	YES	Below variance threshold.	Actual units exceeded imputed units based on actual find rate (i.e. maps illustrate the need for a higher number of wood pole bridge bonding retrofits than anticipated) and targeted focus to complete this work as it is identified as a control for reducing the risk of wildfire.	Over	On-Target	Over	Proceeding as Planned	This program is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is Wood Pole Bridge Bonding, which is a is a maintenance activity where an existing wood pole supporting both electric transmission and distribution line facilities is retrofitted with grounding protection to prevent ignitions. Ensuring grounding protection presents files which can occur where the electric distribution cross arm is bolted to the pole. Program volume is driven by the number of inspections that identified the need for wood pole bridge bonding retrofits.
209	O&M Expense	Electric Distribution	KA	E Dist Maint OH General	KAQ	Wood Pole Bridge Bonding	Wildfire	WLDFR-C008: Equipment Maintenance and Replacement – Distribution Overhead	Ex 4, Ch 11	No	N/A	N/A	1.1	1.1	1.1	3.3	881.8	671.6	701.0	2,254.4	699.9	2,251.1	63718.5%	68623.0%	N/A	N/A	# of Notifications Completed	2	2	2	6	296	237	142	675	140	669	7000.0%	11150.0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A
210	O&M Expense	Electric Distribution	KA	E Dist Maint OH General	KAR	Surge Arresters	SRM Total (NON-RAMP)	SRM Total (NON-RAMP)	Ex 4, Ch 11	No	On-going	Annual	-	-	-	-	-	-	0.5	0.5	0.5	0.5	100.0%	100.0%	NO	NO	Not Unitized: There is no applicable unit of measure for this program.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO	Program expenses exceeded imputed regulatory values because KAR is a new expense MAT related to surge arrestors. Costs recorded in 2025 were for the mapping of constructed jobs from prior years, addressing QA findings, and closure of orders.	Below variance threshold.	On-Target	On-Target	Over	Proceeding as Planned	This program work meets the 2023-2025 Wildfire Mitigation Plan (WMP) targets for surge arrestor removals and remediation work on identified surge arrestors. Costs were recorded in 2025 for the mapping of constructed jobs from prior years, for addressing Quality Assurance (QA) findings, and for the closure of orders.
211	O&M Expense	Electric Distribution	KA	E Dist Maint OH General	KAS	FAS Overhead Expense	SRM Total	SRM Total	Ex 4, Ch 11	No	On-going	Annual	1,797.0	1,801.0	1,811.4	5,409.4	1,160.3	1,051.4	1,238.2	3,449.9	(573.2)	(1,969.5)	-31.6%	-36.4%	NO	NO	# of Notifications Completed	10,453	10,453	10,453	31,360	8,302	76,314	-	84,616	(10,453)	53,256	-100.0%	169.8%	YES	Below variance threshold.		Under	On-Target	Under	Proceeding as Planned	This program is ongoing and will continue in PG&E's 2023 GRC period. This is a demand driven program. The program repairs overhead facilities identified during a field job and completed by a single PG&E Troubleshooter. The work could involve repairing overhead facilities such as: electric distribution conductors, components, structures, and associated equipment constructed above ground level. Beginning in 2025, MAT KAS is non-unitized, due to the variable nature of the work performed.
212	O&M Expense	Electric Distribution	KA	E Dist Maint OH General	KAS	FAS Overhead Expense	Distribution Overhead	OOVHD-C003: Equipment Maintenance and Replacement – Distribution Overhead	Ex 4, Ch 11	No	N/A	N/A	1,797.0	1,801.0	1,811.4	5,409.4	1,160.3	1,051.4	1,238.2	3,449.9	(573.2)	(1,969.5)	-31.6%	-36.4%	N/A	N/A	# of Notifications Completed	10,453	10,453	10,453	31,360	8,302	76,314	-	84,616	(10,453)	53,256	-100.0%	169.8%	N/A	N/A	N/A	N/A	N/A	N/A	N/A
213	O&M Expense	Electric Distribution	KA	E Dist Maint OH General	KAT	Remote Grid SPS Maintenance	SRM Total	SRM Total	Ex 4, Ch 4.3	No	On-going	Annual	1,038.7	1,041.0	1,047.1	3,126.8	125.6	667.0	805.8	1,598.4	(241.3)	(1,528.4)	-23.0%	-48.9%	YES	NO	Not Unitized: Cost drivers vary materially by location, asset, and conditions	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO	Below variance threshold.	Below variance threshold.	On-Target	On-Target	Under	Proceeding as planned	This program is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to maintain remote grid assets, driven by both scheduled work and in response to conditions found in the field.
214	O&M Expense	Electric Distribution	KA	E Dist Maint OH General	KAT	Remote Grid SPS Maintenance	Distribution Overhead	OOVHD-M011: Remote Grid	Ex 4, Ch 4.3	No	N/A	N/A	1,038.7	1,041.0	1,047.1	3,126.8	25.8	667.0	805.8	1,498.6	(241.3)	(1,628.2)	-23.0%	-52.1%	N/A	N/A	Not Unitized: See SRM Total above for explanation	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
215	O&M Expense	Electric Distribution	KA	E Dist Maint OH General	KAT	Remote Grid SPS Maintenance	Wildfire	WLDFR-M017: System Hardening - Remote Grid	Ex 4, Ch 4.3	No	N/A	N/A	1,038.7	1,041.0	1,047.1	3,126.8	125.6	667.0	805.8	1,598.4	(241.3)	(1,528.4)	-23.0%	-48.9%	N/A	N/A	Not Unitized: See SRM Total above for explanation	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
216	O&M Expense	Electric Distribution	KA	E Dist Maint OH General	KAW	Not assigned	SRM Total (NON-RAMP)	SRM Total (NON-RAMP)	Ex 4, Ch 11	No	On-going	Annual	888.1	890.1	895.3	2,673.5	(34.2)	1,591.6	7,775.7	9,333.1	6,880.5	6,659.6	768.5%	249.1%	NO	YES	Not Unitized: There is no applicable unit of measure for this program.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO	Program expenses exceeded imputed adopted values due to program level adjustments, including standard cost variances. In addition, costs include invoices for MWC KA work that are subsequently allocated to the appropriate MWC KA program MATs.	Below variance threshold.	On-Target	On-Target	Over	Proceeding as Planned	This program is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this MAT is to capture program level adjustments, including standard cost variances.
217	O&M Expense	Electric Distribution	KB	E Dist Maint UG	KBA	UG Genl CM Tag	SRM Total	SRM Total	Ex 4, Ch 11	No	On-going	Annual	17,135.2	17,270.4	17,459.8	51,865.4	15,657.4	18,614.2	19,807.3	54,078.9	2,347.5	2,213.5	13.4%	4.3%	YES	NO	# of Notifications Completed	6,163	6,163	6,163	18,489	4,918	4,328	4,026	13,772	(1,635)	(4,717)	-26.5%	-25.5%	YES	Below variance threshold.	Actual units were below imputed units due to less work being identified during inspection than initially forecasted.	Under	On-Target	On-Target	Proceeding as Planned	This program is part of 2023 GRC cycle. The purpose of this program is underground corrective maintenance that does not pose an imminent hazard and have not caused an outage. PG&E will continue to complete notifications based on the workplan maintenance schedule and priority of the tags.
218	O&M Expense	Electric Distribution	KB	E Dist Maint UG	KBA	UG Genl CM Tag	Underground	Underground Notifications	Ex 4, Ch 11	No	N/A	N/A	17,135.2	17,270.4	17,459.8	51,865.4	15,657.4	18,614.2	19,807.3	54,078.9	2,347.5	2,213.5	13.4%	4.3%	N/A	N/A	# of Notifications Completed	6,163	6,163	6,163	18,489	4,918	4,328	4,026	13,772	(1,635)	(4,717)	-26.5%	-25.5%	N/A	N/A	N/A	N/A	N/A	N/A	N/A
219	O&M Expense	Electric Distribution	KB	E Dist Maint UG	KBC	UG COE CM Tag	SRM Total	SRM Total	Ex 4, Ch 11	No	On-going	Annual	1,547.0	1,559.7	1,576.8	4,684.0	403.6	809.3	444.9	1,657.8	(1,131.9)	(3,026.2)	-71.8%	-64.6%	NO	NO	# of Notifications Completed	170	170	170	520	103	134	183	420	8	(100)	4.6%	-20.0%	NO	Below variance threshold.	Below variance threshold.	Under	Under	Under	Rescheduled	The purpose of the program is to repair of underground Critical Operating Equipment (COE). Actual units and costs were lower than imputed due to optimizing resources to focus on completing higher priority maintenance tags within MWCs KA and KB.
220	O&M Expense	Electric Distribution	KB	E Dist Maint UG	KBC	UG COE CM Tag	Underground	OUNDD-C003: Equipment Maintenance and Replacement –	Ex 4, Ch 11	No	N/A	N/A	1,547.0	1,559.7	1,576.8	4,684.0	403.6	809.3	444.9	1,657.8	(1,131.9)	(3,026.2)	-71.8%	-64.6%	N/A	N/A	# of Notifications Completed	170	170	170	520	103	134	183	420	8	(100)	4.6%	-20.0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A

TABLE 3-3
2025 RSAR
2023 GRC CYCLE ELECTRIC DISTRIBUTION EXPENSE COMPARISON BY MAT CODE FOR SRM WORK
(THOUSANDS OF DOLLARS)
(CONTINUED)

Line No	A Type (O&M Expense or Capital)	B Functional Area	C1 MWC	C2 MWC Name	C3 MAT	C4 MAT Name	C5 RAMP Risk Name	C6 RAMP Mitigation and/or Control Name	C7 2023 GRC Testimony Reference	D RAMP Roll-up (Yes/No)	E Program / Project Life (years)	F Program / Project Year	G1 Imputed Adopted Costs 2023 Imputed Adopted Costs	G2 2024 Imputed Adopted Costs	G3 2025 Imputed Adopted Costs	H Imputed Cost for 2023 GRC Cycle to Date ($) (G1+G2+G3)
221	O&M Expense	Electric Distribution	KB	E Dist Maint UG	KBD	Nitrogen Cylinders CM	SRM Total	SRM Total	Ex 4, Ch 11	No	On-going	Annual	24.7	24.9	25.2	74.7
222	O&M Expense	Electric Distribution	KB	E Dist Maint UG	KBD	Nitrogen Cylinders CM	Underground	DUNGD-C003: Equipment Maintenance and Replacement	Ex 4, Ch 11	No	N/A	N/A	24.7	24.9	25.2	74.7
223	O&M Expense	Electric Distribution	KB	E Dist Maint UG	KBE	BART Cable Repr	SRM Total	SRM Total	Ex 4, Ch 11	No	On-going	Annual	70.8	71.4	72.2	214.4
224	O&M Expense	Electric Distribution	KB	E Dist Maint UG	KBE	BART Cable Repr	Underground	DUNGD-C003: Equipment Maintenance and Replacement	Ex 4, Ch 11	No	N/A	N/A	70.8	71.4	72.2	214.4
225	O&M Expense	Electric Distribution	KB	E Dist Maint UG	KBP	UG EXP Projects	SRM Total	SRM Total	Ex 4, Ch 11	No	On-going	Annual	788.8	795.0	803.7	2,387.5
226	O&M Expense	Electric Distribution	KB	E Dist Maint UG	KBP	UG EXP Projects	Underground	DUNGD-C004: Planned Major Projects	Ex 4, Ch 11	No	N/A	N/A	788.8	795.0	803.7	2,387.5
227	O&M Expense	Electric Distribution	KB	E Dist Maint UG	KB#	Not assigned	SRM Total (NON-RAMP)	SRM Total (NON-RAMP)	Ex 4, Ch 11	No	On-going	Annual	757.7	763.6	772.0	2,293.3
228	O&M Expense	Electric Distribution	KC	E Dist Maint Network	KCA	Ntwk Equip Correct Maint NWTX	SRM Total	SRM Total	Ex 4, Ch 14	No	On-going	Annual	449.8	460.9	472.8	1,383.5
229	O&M Expense	Electric Distribution	KC	E Dist Maint Network	KCA	Ntwk Equip Correct Maint NWTX	Distribution Network	DNTWK-C002: Maintenance and Corrective Work	Ex 4, Ch 14	No	N/A	N/A	449.8	460.9	472.8	1,383.5
230	O&M Expense	Electric Distribution	KC	E Dist Maint Network	KCB	Ntwk Oil Repl & 60Day F/U NWTX	SRM Total	SRM Total	Ex 4, Ch 14	No	On-going	Annual	33.9	34.7	35.6	104.2
231	O&M Expense	Electric Distribution	KC	E Dist Maint Network	KCB	Ntwk Oil Repl & 60Day F/U NWTX	Distribution Network	DNTWK-C002: Maintenance and Corrective Work	Ex 4, Ch 14	No	N/A	N/A	33.9	34.7	35.6	104.2
232	O&M Expense	Electric Distribution	KC	E Dist Maint Network	KCC	Ntwk Vault Correct Maint NWTX	SRM Total	SRM Total	Ex 4, Ch 14	No	On-going	Annual	134.5	137.8	141.4	413.8
233	O&M Expense	Electric Distribution	KC	E Dist Maint Network	KCC	Ntwk Vault Correct Maint NWTX	Distribution Network	DNTWK-C002: Maintenance and Corrective Work	Ex 4, Ch 14	No	N/A	N/A	134.5	137.8	141.4	413.8
234	O&M Expense	Electric Distribution	KC	E Dist Maint Network	KCD	Ntwk Xfmr PrevMaint/Retst NWTX	SRM Total	SRM Total	Ex 4, Ch 14	No	On-going	Annual	2,808.7	2,877.8	2,952.5	8,639.0
235	O&M Expense	Electric Distribution	KC	E Dist Maint Network	KCD	Ntwk Xfmr PrevMaint/Retst NWTX	Distribution Network	DNTWK-C002: Maintenance and Corrective Work	Ex 4, Ch 14	No	N/A	N/A	2,808.7	2,877.8	2,952.5	8,639.0
236	O&M Expense	Electric Distribution	KC	E Dist Maint Network	KCE	Ntwk Protector Prev Maint NWTX	SRM Total	SRM Total	Ex 4, Ch 14	No	On-going	Annual	718.9	736.6	755.7	2,211.1
237	O&M Expense	Electric Distribution	KC	E Dist Maint Network	KCE	Ntwk Protector Prev Maint NWTX	Distribution Network	DNTWK-C002: Maintenance and Corrective Work	Ex 4, Ch 14	No	N/A	N/A	718.9	736.6	755.7	2,211.1
238	O&M Expense	Electric Distribution	KC	E Dist Maint Network	KCF	Fiber/SCADA Comm Repr NWTX	SRM Total	SRM Total	Ex 4, Ch 14	No	On-going	Annual	1,011.5	1,036.4	1,063.3	3,111.3
239	O&M Expense	Electric Distribution	KC	E Dist Maint Network	KCF	Fiber/SCADA Comm Repr NWTX	Distribution Network	DNTWK-C002: Maintenance and Corrective Work	Ex 4, Ch 14	No	N/A	N/A	1,011.5	1,036.4	1,063.3	3,111.3
240	O&M Expense	Electric Distribution	OM	Operational Management	N/A	Not assigned	SRM Total (NON-RAMP)	SRM Total (NON-RAMP)	Ex 4, Ch 22	No	On-going	Annual	19,950.4	20,477.4	21,041.4	61,469.2
241	O&M Expense	Electric Distribution	WF	Wildfire Mitigation	WFC [(a)]	Cameras	SRM Total	SRM Total	Ex 4, Ch 4.1	No	On-going	Annual	-	-	-	-
242	O&M Expense	Electric Distribution	WF	Wildfire Mitigation	WFC	Cameras	Wildfire	WLDFR-M07D: Situational Awareness and Forecasting Initiatives - Cameras	Ex 4, Ch 4.1	No	N/A	N/A	-	-	-	-
243	O&M Expense	Electric Distribution	WF	Wildfire Mitigation	WFM [(a)]	Other Wildfire Support-Exp	SRM Total	SRM Total	Ex 4, Ch 4.1 Ex 4, Ch 5	No	On-going	Annual	-	-	-	-
244	O&M Expense	Electric Distribution	WF	Wildfire Mitigation	WFM	Other Wildfire Support-Exp	Emergency Preparedness & Response	EPNDR-C001: Situational Awareness and Forecasting Initiatives - SOPP Improvements	Ex 4, Ch 4.1 Ex 4, Ch 5	Yes	N/A	N/A	-	-	-	-
245	O&M Expense	Electric Distribution	WF	Wildfire Mitigation	WFM	Other Wildfire Support-Exp	Wildfire	WLDFR-M07E: Situational Awareness and Forecasting Initiatives - Satellite Fire Detection	Ex 4, Ch 4.1 Ex 4, Ch 5	Yes	N/A	N/A	-	-	-	-
246	O&M Expense	Electric Distribution	WF	Wildfire Mitigation	WFM	Other Wildfire Support-Exp	Wildfire	WLDFR-M07I: Situational Awareness and Forecasting Initiatives - Advanced Fire Modeling	Ex 4, Ch 4.1 Ex 4, Ch 5	Yes	N/A	N/A	-	-	-	-
247	O&M Expense	Electric Distribution	WF	Wildfire Mitigation	WFM	Other Wildfire Support-Exp	Wildfire	WLDFR-M07J: Situational Awareness and Forecasting Initiatives - Meteorology	Ex 4, Ch 4.1 Ex 4, Ch 5	Yes	N/A	N/A	-	-	-	-
248	O&M Expense	Electric Distribution	WF	Wildfire Mitigation	WFM	Other Wildfire Support-Exp	Wildfire	WLDFR-M07K: Situational Awareness and Forecasting Initiatives - Fire Potential Index	Ex 4, Ch 4.1 Ex 4, Ch 5	Yes	N/A	N/A	-	-	-	-
249	O&M Expense	Electric Distribution	WF	Wildfire Mitigation	WFN [(a)]	PSPS Non-Event Expense	SRM Total	SRM Total	Ex 4, Ch 4.2	No	On-going	Annual	-	-	-	-
250	O&M Expense	Electric Distribution	WF	Wildfire Mitigation	WFN	PSPS Non-Event Expense	Emergency Preparedness & Response	EPNDR-C005: EP&R Field Operations	Ex 4, Ch 5	Yes	N/A	N/A	-	-	-	-
251	O&M Expense	Electric Distribution	WF	Wildfire Mitigation	WFN	PSPS Non-Event Expense	Emergency Preparedness & Response	EPNDR-C006: EP&R Distribution Support Headcount	Ex 4, Ch 5	Yes	N/A	N/A	-	-	-	-
252	O&M Expense	Electric Distribution	WF	Wildfire Mitigation	WFN	PSPS Non-Event Expense	Wildfire	WLDFR-M006: PSPS Reduction Initiatives	Ex 4, Ch 4.2	Yes	N/A	N/A	-	-	-	-
253	O&M Expense	Electric Distribution	WF	Wildfire Mitigation	WFN	PSPS Non-Event Expense	SRM (NON-RAMP)	SRM (NON-RAMP)	Ex 4, Ch 4.2	Yes	N/A	N/A	-	-	-	-
254	O&M Expense	Electric Distribution	WF	Wildfire Mitigation	WFP [(a)]	PSPS Event Expense	SRM Total	SRM Total	Ex 4, Ch 4.2	No	On-going	Annual	-	-	-	-
255	O&M Expense	Electric Distribution	WF	Wildfire Mitigation	WFP	PSPS Event Expense	Wildfire	WLDFR-M005: Public Safety Power Shutoff - PSPS Event (Distribution)	Ex 4, Ch 4.2	Yes	N/A	N/A	-	-	-	-
256	O&M Expense	Electric Distribution	WF	Wildfire Mitigation	WFP	PSPS Event Expense	Wildfire	POST-GRC: Post-GRC Mitigation	Ex 4, Ch 4.2	Yes	N/A	N/A	-	-	-	-
257	O&M Expense	Electric Distribution	WF	Wildfire Mitigation	WFS [(a)]	Safety Infra Protect Team(SIPT)	SRM Total	SRM Total	Ex 4, Ch 4.1	No	On-going	Annual	-	-	-	-
258	O&M Expense	Electric Distribution	WF	Wildfire Mitigation	WFS	Safety Infra Protect Team(SIPT)	Wildfire	WLDFR-M008: Safety and Infrastructure Protection Teams	Ex 4, Ch 4.1	No	N/A	N/A	-	-	-	-
259	O&M Expense	Electric Distribution	WF	Wildfire Mitigation	WFW [(a)]	Weather Station Maintenance	SRM Total	SRM Total	Ex 4, Ch 4.1	No	On-going	Annual	-	-	-	-
260	O&M Expense	Electric Distribution	WF	Wildfire Mitigation	WFW	Weather Station Maintenance	Wildfire	WLDFR-M07B: Situational Awareness and Forecasting Initiatives - Weather Station	Ex 4, Ch 4.1	No	N/A	N/A	-	-	-	-

Line No	I1 Actual Costs 2023 Actual Costs	I2 2024 Actual Costs	I3 2025 Actual Costs	J Actual Cost for 2023 GRC Cycle to Date ($) (I1+I2+I3)	K1 Difference for 2025 ($) (I3-G3)	K2 Difference for 2023 GRC Cycle to Date ($) (J-H)	L1 Spending Percent Variance for 2025 (%) ((I3-G3)/G3*100)	L2 Spending Percent Variance for 2023 GRC Cycle (%) ((J/H)*100)	L3 Spending Variance Explanation Required (Y/N)	L4 Percentage Variance Explanation Required (Y/N)	M Unit Type	N1 Imputed Annual Units 2023 Imputed Adopted Units	N2 2024 Imputed Adopted Units	N3 2025 Imputed Adopted Units	O Imputed Units for 2023 GRC Cycle to Date (N1+N2+N3)	P1 Actual Annual Units 2023 Actual Units	P2 2024 Actual Units	P3 2025 Actual Units	Q Actual Units for 2023 GRC Cycle to Date (P1+P2+P3)	R1 Difference for 2025 (# of Units) (P3-N3)	R2 Difference for 2023 GRC Cycle to Date (# of Units) (Q-O)	S1 Unit Percent Variance for 2025 (%) ((R1/N3)*100)	S2 Percent Variance for 2023 GRC Cycle to Date (%) ((R2/O)*100)	S3 Unit Variance Explanation Required (Y/N)
221	8.4	9.8	0.9	19.2	(24.2)	(55.5)	-96.2%	-74.3%	NO	NO	Not Unitized: There is no applicable unit of measure for this program.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
222	8.4	9.8	0.9	19.2	(24.2)	(55.5)	-96.2%	-74.3%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
223	0.5	2.1	-	2.7	(72.2)	(211.7)	-100.0%	-98.8%	NO	NO	Not Unitized: Work is event driven or emergent, not forecastable by units	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
224	0.5	2.1	-	2.7	(72.2)	(211.7)	-100.0%	-98.8%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
225	1.1	0.1	11.5	12.8	(792.2)	(2,374.7)	-98.6%	-99.5%	NO	NO	# of Locations	255	255	255	766	-	3	2	5	(253)	(761)	-99.2%	-99.3%	YES
226	1.1	0.1	11.5	12.8	(792.2)	(2,374.7)	-98.6%	-99.5%	N/A	N/A	# of Locations	255	255	255	766	-	3	2	5	(253)	(761)	-99.2%	-99.3%	N/A
227	-	(64.0)	20.7	(43.3)	(751.3)	(2,336.6)	-97.3%	-101.9%	NO	NO	Not Unitized: There is no applicable unit of measure for this program.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
228	39.6	322.1	575.8	937.5	103.0	(446.0)	21.8%	-32.2%	NO	NO	# of Locations	80	80	80	240	17	63	70	150	(10)	(90)	-12.5%	-37.5%	NO
229	39.6	322.1	575.8	937.5	103.0	(446.0)	21.8%	-32.2%	N/A	N/A	# of Locations	80	80	80	240	17	63	70	150	(10)	(90)	-12.5%	-37.5%	N/A
230	5.2	16.1	31.9	53.2	(3.7)	(51.0)	-10.5%	-49.0%	NO	NO	# of Locations	25	25	25	75	8	7	38	53	13	(22)	52.0%	-29.3%	YES
231	5.2	16.1	31.9	53.2	(3.7)	(51.0)	-10.5%	-49.0%	N/A	N/A	# of Locations	25	25	25	75	8	7	38	53	13	(22)	52.0%	-29.3%	N/A
232	7.7	310.6	565.2	883.4	423.8	469.6	299.6%	113.5%	NO	NO	Not Unitized: There is no applicable unit of measure for this program.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
233	7.7	310.6	565.2	883.4	423.8	469.6	299.6%	113.5%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	7,659	N/A	N/A	N/A	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
234	4,486.7	4,056.3	3,402.6	11,945.6	450.1	3,306.6	15.2%	38.3%	NO	NO	# Transformer Oil Tests	3,600	3,600	3,600	10,800	1,363	1,403	1,405	4,171	(2,195)	(6,629)	-61.0%	-61.4%	YES
235	4,486.7	4,056.3	3,402.6	11,945.6	450.1	3,306.6	15.2%	38.3%	N/A	N/A	# Transformer Oil Tests	3,600	3,600	3,600	10,800	1,363	1,403	1,405	4,171	(2,195)	(6,629)	-61.0%	-61.4%	N/A
236	1,428.1	1,615.1	1,606.6	4,649.8	851.0	2,438.7	112.6%	110.3%	NO	NO	# Network Protectors	402	402	402	1,206	374	474	540	1,388	138	182	34.3%	15.1%	YES
237	1,428.1	1,615.1	1,606.6	4,649.8	851.0	2,438.7	112.6%	110.3%	N/A	N/A	# Network Protectors	402	402	402	1,206	374	474	540	1,388	138	182	34.3%	15.1%	N/A
238	185.5	1,184.3	837.7	2,207.5	(225.7)	(903.8)	-21.2%	-29.0%	NO	NO	Not Unitized: There is no applicable unit of measure for this program.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
239	185.5	1,184.3	837.7	2,207.5	(225.7)	(903.8)	-21.2%	-29.0%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
240	12,753.0	20,920.0	34,714.7	68,387.7	13,673.3	6,918.5	65.0%	11.3%	YES	YES	Not Unitized: Work is non-homogeneous and not repeatable	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
241	12,340.4	11,018.5	12,627.8	35,986.7	12,627.8	35,986.7	100.0%	100.0%	YES	YES	# of wildfire cameras	-	-	-	-	10	25	64	99	64	99	100.0%	100.0%	YES
242	12,340.4	11,018.5	12,627.8	35,986.7	12,627.8	35,986.7	100.0%	100.0%	N/A	N/A	# of wildfire cameras	-	-	-	-	10	25	64	99	64	99	100.0%	100.0%	N/A
243	8,309.7	9,432.6	10,526.4	28,268.8	10,526.4	28,268.8	100.0%	100.0%	YES	YES	Not Unitized: Program is managed for risk mitigation, not production line	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
244	1,880.6	-	-	1,880.6	-	1,880.6	0.0%	100.0%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
245	89.7	187.3	1,186.0	1,463.0	1,186.0	1,463.0	100.0%	100.0%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
246	6,044.7	6,996.6	7,559.0	20,600.3	7,559.0	20,600.3	100.0%	100.0%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
247	153.6	2,139.1	1,635.9	3,928.6	1,635.9	3,928.6	100.0%	100.0%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
248	141.0	109.6	145.5	396.1	145.5	396.1	100.0%	100.0%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
249	19,942.8	28,489.8	31,863.7	80,296.3	31,863.7	80,296.3	100.0%	100.0%	YES	YES	Not Unitized: Work is event driven or emergent, not forecastable by units and program is managed for risk mitigation, not production line	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
250	203.5	-	-	203.5	-	203.5	0.0%	100.0%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
251	1,525.8	6,861.8	1,178.6	9,566.1	1,178.6	9,566.1	100.0%	100.0%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
252	16,155.7	19,661.1	28,951.1	64,767.9	28,951.1	64,767.9	100.0%	100.0%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
253	2,057.8	1,966.9	1,734.0	5,758.8	1,734.0	5,758.8	100.0%	100.0%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
254	5,556.2	24,510.9	11,739.3	41,806.4	11,739.3	41,806.4	100.0%	100.0%	YES	YES	Not Unitized: Program is managed for risk mitigation, not production line	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
255	5,455.4	23,955.7	11,739.3	41,150.4	11,739.3	41,150.4	100.0%	100.0%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
256	100.8	555.2	-	655.9	-	655.9	0.0%	100.0%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
257	19,869.7	20,667.5	22,049.0	62,586.2	22,049.0	62,586.2	100.0%	100.0%	YES	YES	Not Unitized: There is no applicable unit of measure for this program	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
258	19,869.7	20,667.5	22,049.0	62,586.2	22,049.0	62,586.2	100.0%	100.0%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
259	2,468.4	2,914.9	3,255.7	8,639.0	3,255.7	8,639.0	100.0%	100.0%	NO	NO	Not Unitized: There is no applicable unit of measure for this program.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
260	2,468.4	2,914.9	3,255.7	8,639.0	3,255.7	8,639.0	100.0%	100.0%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Line No	T 2025 Cost Variance Explanation	U 2025 Unit Variance Explanation	V1 Forecast Scope (U, O, or T)	V2 Schedule (U, O, or T)	V3 Budget (U, O, or T)	W Status	X Completion Status Statement
221	Below variance threshold.	Below variance threshold.	On-Target	On-Target	Under	Proceeding as Planned	This program is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to replace Nitrogen Cylinders (San Francisco and East Bay division only annual nitrogen cylinder replacements) associated with nitrogen filled underground cables. This program maintains sufficient nitrogen levels in cables where leaking naturally occurs.
222	N/A	N/A	N/A	N/A	N/A	N/A	N/A
223	Below variance threshold.	Below variance threshold.	On-Target	On-Target	Under	Proceeding as Planned	This program is ongoing and will continue in PG&E's 2023 GRC period. This program is demand driven and the purpose is to repair 34.5 kV BART cable issues identified during annual inspections/testing performed under MAT BF3. This program works to keep cables in proper operating condition, remediating problems caused by leaks, corrosion, movement of support tracks, gas pressure, etc.
224	N/A	N/A	N/A	N/A	N/A	N/A	N/A
225	Below variance threshold.	Actual units were below imputed units because this is a project-based repair program. In 2025, PG&E identified underground repair projects to complete.	Under	On-Target	Under	Proceeding as Planned	This program is ongoing and will continue in PG&E's 2023 GRC period. This program supports major project underground work. Completion of work is dependent on the scope of the projects.
226	N/A	N/A	N/A	N/A	N/A	N/A	N/A
227	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this MAT is to capture program level adjustments.
228	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program is ongoing and will continue in the 2023 GRC period. This program is for repairs related to network transformers and protectors, not including oil replacement work. This program addresses problems found on the network equipment and repairs made to correct those problems in order to maintain a safe and reliable distribution network system.
229	N/A	N/A	N/A	N/A	N/A	N/A	N/A
230	Below variance threshold.	Actual units exceeded imputed units because more than expected transformers were identified as needing oil replacement as a result of dissolved gas analysis (DGA) testing.	Over	On-Target	On-Target	Proceeding as Planned	This program is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is a continuing effort to replace oil in network transformers based on dissolved gas analysis, and to perform 60-day follow-up re-torque requirement in order to maintain a safe and reliable distribution network system.
231	N/A	N/A	N/A	N/A	N/A	N/A	N/A
232	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program is ongoing and will continue in PG&E's 2023 GRC period. This program performs vault environmental cleanup, excluding work associated with network transformers and protectors. This program addresses hazardous conditions identified in the vaults. The cleanup is for the safety and health of personnel working inside the vault.
233	N/A	N/A	N/A	N/A	N/A	N/A	N/A
234	Below variance threshold.	Actual units were below imputed units because this program changed the unit of measure for this MAT in 2023 from: (1) the number of chambers for which we drew oil samples from, to: (2) the number of transformers maintained. The 2023 GRC unit forecast was based on the number of chambers that each network transformer can have; network transformers can have up to 3 chambers. Therefore, the imputed and recorded forecast units are not comparable.	On-Target	On-Target	On-Target	Proceeding as Planned	This program is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is a continuing effort to perform preventive maintenance on network transformers to maintain a safe and reliable distribution network system.
235	N/A	N/A	N/A	N/A	N/A	N/A	N/A
236	Below variance threshold.	Actual units exceeded imputed units because the network groups scheduled for 2025 a greater number of tests, and employed more network protectors, than groups from the previous two years. PG&E performs network protector maintenance on a 3-year cycle, with the number of network protectors in each year varying based on the size of the scheduled network groups.	Over	On-Target	On-Target	Proceeding as Planned	This program is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is a continuing effort to perform preventive maintenance on network protectors to maintain a safe and reliable distribution network system.
237	N/A	N/A	N/A	N/A	N/A	N/A	N/A
238	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program is ongoing and will continue in PG&E's 2023 GRC period. This program is responsible for repairs of existing network SCADA and fiber optics systems, including communication. This program addresses the problems found on the existing network SCADA and fiber optics systems and repairs made to correct the problems as needed for safe and reliable operation.
239	N/A	N/A	N/A	N/A	N/A	N/A	N/A
240	Program expenses exceeded imputed regulatory values due to capital and expense work and the associated charges for OM work. This program supports Operations Management labor costs of indirect management and direct supervision of field resources. Costs include non billable staff that directly supervise or indirectly manage field execution resources, at least in part, on capital programs or projects.	Below variance threshold.	On-Target	On-Target	Over	Proceeding as Planned	This program is ongoing and will continue in 2026 to support Operations Management labor costs of indirect management and direct supervision of field resources.
241	Program expenses exceeded imputed regulatory values because costs for this program were forecast in MAT AB6. The difference of the imputed regulatory value of MAT AB6 compared to the consolidated actual spend in MAT WFC combined with MAT AB6 is below the variance threshold. See mitigation WLDFR-M07D in AB6 for the imputed regulatory value for this program.	Actual units exceeded imputed units because 1) wildfire cameras were forecasted in MAT AB6 and recorded in MAT WFC, and 2) the wildfire risk team, working with CAL FIRE, identified numerous locations where additional cameras would reduce overall risk through enhanced situational awareness. See mitigation WLDFR-M07D in MAT AB6 for the imputed units for this program.	Over	Over	Over	Proceeding as planned	This program is ongoing and will continue in PG&E's 2023 GRC period. This program supports the installation, operation and maintenance of wildfire cameras. Costs and units will show over for MAT WFC for the remainder of the GRC cycle, because the imputed regulatory values are reflected in MAT AB6. Additionally, due to the importance of this program for wildfire situational awareness, the Wildfire Risk Team is expecting need for more installations than forecast in the 2023 GRC.
242	N/A	N/A	N/A	N/A	N/A	N/A	N/A
243	Program expenses exceeded imputed regulatory values because costs for this program were imputed in MAT AB6. Actual expenses for Other Wildfire Support are recorded in MAT WFM, and the difference between the imputed regulatory value and actual expenses is below the variance threshold. See mitigation EPNDR-C001, WLDFR-M07E, WLDFR-M071, WLDFR-M07J and WLDFR-M07K in AB6 for the imputed amount for this program.	Below variance threshold.	On-Target	On-Target	Over	Proceeding as Planned	This program is ongoing and will continue in PG&E's 2023 GRC period. This program supports PG&E's development operations, and maintenance of the fire potential index and other models that support PSPS, EPSS, and wildfire mitigations. Costs will show over for MAT WFM for the remainder of the GRC cycle because the imputed regulatory values are reflected in MAT AB6.
244	N/A	N/A	N/A	N/A	N/A	N/A	N/A
245	N/A	N/A	N/A	N/A	N/A	N/A	N/A
246	N/A	N/A	N/A	N/A	N/A	N/A	N/A
247	N/A	N/A	N/A	N/A	N/A	N/A	N/A
248	N/A	N/A	N/A	N/A	N/A	N/A	N/A
249	Program expenses exceeded imputed regulatory values because costs for this program were imputed in MAT AB6 and recorded to MAT WFN. When comparing to MAT AB6, and WFN, PSPS non-event actual expenses were below imputed due to: 1) lower than forecast costs for exclusive use helicopter contracts, and 2) lower than forecast costs for Community Resource Center (CRC) preparedness. See mitigation WLDFR-M006, EPNDR-C005 and EPNDR-C006 for the total imputed and recorded amounts for this program.	Below variance threshold.	On-Target	On-Target	Over	Proceeding as Planned	This program is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to prepare for PSPS events and improve the PSPS program when activated. Costs will show over for MAT WFN for the remainder of the GRC cycle because the imputed regulatory values are reflected in MAT AB6.
250	N/A	N/A	N/A	N/A	N/A	N/A	N/A
251	N/A	N/A	N/A	N/A	N/A	N/A	N/A
252	N/A	N/A	N/A	N/A	N/A	N/A	N/A
253	N/A	N/A	N/A	N/A	N/A	N/A	N/A
254	Program expenses exceeded imputed regulatory values because costs for this program were imputed in MAT AB6. Actual expenses for active PSPS events are recorded in MAT WFP and were below imputed regulatory values because PSPS events that occurred in 2025 were relatively small in geographic scope and impacted fewer customers. Additionally, favorable weather in the fall did not require us to execute any PSPS events. See mitigation WLDFR-M005 in AB6 for the imputed amount for this program.	Below variance threshold.	On-Target	On-Target	Over	Proceeding as Planned	This program is ongoing and will continue in PG&E's 2023 GRC period. This program supports PSPS Events and the spend is dependent on weather. Costs will show over for MAT WFP for the remainder of the GRC cycle because the imputed regulatory values are reflected in MAT AB6. See WLDFR-M005 for the imputed amounts in MAT AB6.
255	N/A	N/A	N/A	N/A	N/A	N/A	N/A
256	N/A	N/A	N/A	N/A	N/A	N/A	N/A
257	Program expenses exceeded imputed regulatory values because costs for this program were imputed in MAT AB6. Actual expenses for SIPT are recorded in MAT WFS and were below imputed regulatory values due to: 1) staffing constraints causing labor costs to be lower than forecast, 2) equipment delivery delays, and 3) fewer catastrophic events requiring deployment of the SIPT. See mitigation WLDFR-M008 in AB6 for the imputed amount for this program.	Below variance threshold.	On-Target	On-Target	Over	Proceeding as Planned	This program is ongoing work and will continue in PG&E's 2023 GRC period. This includes PG&E's Safety and Infrastructure Protection Teams (SIPT) which provides additional personnel and resources to assist PG&E crews and protect critical utility infrastructure in areas at high risk of wildfire. Costs will show over for MAT WFS for the remainder of the GRC cycle because the imputed regulatory values are reflected in MAT AB6. See WLDFR-M008 for the imputed amounts in MAT AB6.
258	N/A	N/A	N/A	N/A	N/A	N/A	N/A
259	Below variance threshold.	Below variance threshold.	On-Target	On-Target	Over	Proceeding as Planned	This program is ongoing and will continue in PG&E's 2023 GRC period. This program is for the maintenance of weather stations. Costs will show over for MAT WFW for the remainder of the GRC cycle because the imputed regulatory values are reflected in MAT AB6. See WLDFR-M07B for the imputed amounts in MAT AB6.
260	N/A	N/A	N/A	N/A	N/A	N/A	N/A

(a) Program work for Cameras, PSPS, SIPT, Wildfire Mitigation Support, and Weather Station Maintenance were imputed in MAT code AB6 and recorded in various MWC WF MAT codes.
(b) For MWCs BF and BH, the actual spend in the amount of $64,522.3 for 2025 was funded through Diablo Canyon Power Plant (DCPP) Volumetric Performance Fees (VPF) in $(000's).
(c) MWC JV Total line has been corrected to reflect SRM Total, not SRM Total (NON-RAMP).

TABLE 3-4
2025 RSAR
2023 GRC CYCLE ELECTRIC DISTRIBUTION CAPITAL COMPARISON BY MAT CODE FOR SRM WORK
(THOUSANDS OF DOLLARS)

TABLE 3-4
2025 RSAR
2023 GRC CYCLE ELECTRIC DISTRIBUTION CAPITAL COMPARISON BY MAT CODE FOR SRM WORK
(THOUSANDS OF DOLLARS)
(CONTINUED)

	A	B	C1	C2	C3	C4	C5	C6	C7	D	E	F	G1	G2	G3	H	I1	I2	I3	J	K1	K2	L1	L2	L3	L4
													Imputed Adopted Costs				Actual Annual Costs									
Line No	Type (O&M Expense or Capital)	Functional Area	MWC	MWC Name	MAT	MAT Name	RAMP Risk Name	RAMP Mitigation and/or Control Name	2023 GRC Testimony Reference	RAMP Roll-up (Yes/No)	Program/ Project Life (years)	Program/ Project Year	2023 Imputed Adopted Costs	2024 Imputed Adopted Costs	2025 Imputed Adopted Costs	Imputed Cost for 2023 GRC Cycle to Date ($) (G1+G2+G3)	2023 Actual Costs	2024 Actual Costs	2025 Actual Costs	Actual Cost for 2023 GRC Cycle to Date ($) (I1+I2+I3)	Difference for 2025 ($) (I3-G3)	Difference for 2023 GRC Cycle to Date ($) (J-H)	Spending Percent Variance for 2025 (%) ((I3-G3)/G3*100)	Spending Percent Variance for 2023 GRC Cycle (%) ((J-H)/H*100)	Spending Variance Explanation Required (Y/N)	Percentage Variance Explanation Required (Y/N)
36	Capital	Electric Distribution	08	E Dist Replace OH Asset	08#	Not assigned	SRM Total (NON-RAMP)	SRM Total (NON-RAMP)	Ex 4, Ch 13	No	On-going	Annual	-	-	-	-	(89.4)	(1,757.3)	2,729.6	883.0	2,729.6	883.0	100.0%	100.0%	NO	NO
37	Capital	Electric Distribution	08/3U	E Dist Replace OH Asset	08W/3UG/08X	Wildfire Resiliency projects	SRM Total	SRM Total	Ex 4, Ch 4.3	No	On-going	Annual	768,193.1	1,011,990.5	1,242,160.8	3,022,344.4	1,091,088.1	990,537.8	1,410,953.9	3,492,579.8	168,793.0	470,235.3	13.6%	15.6%	YES	NO
38	Capital	Electric Distribution	08/3U	E Dist Replace OH Asset	08W/3UG/08X	Wildfire Resiliency projects	Distribution Overhead	DOVHD-M002: System Hardening	Ex 4, Ch 4.3	Yes	N/A	N/A	768,193.1	1,011,990.5	1,242,160.8	3,022,344.4	1,090,579.8	990,457.3	1,408,287.8	3,489,324.9	166,127.0	466,980.5	13.4%	15.5%	N/A	N/A
39	Capital	Electric Distribution	08/3U	E Dist Replace OH Asset	08W/3UG/08X	Wildfire Resiliency projects	Wildfire	WLDFR-M002: System Hardening	Ex 4, Ch 4.3	No	N/A	N/A	768,193.1	1,011,990.5	1,242,160.8	3,022,344.4	1,090,579.8	990,457.3	1,408,285.2	3,489,322.3	166,124.4	466,977.9	13.4%	15.5%	N/A	N/A
40	Capital	Electric Distribution	08/3U	E Dist Replace OH Asset	08W/3UG/08X	Wildfire Resiliency projects	Wildfire	POST-GRC: Post 2023 GRC Mitigation	Ex 4, Ch 4.3	Yes	N/A	N/A	-	-	-	-	-	-	2,666.0	2,666.0	2,666.0	2,666.0	100.0%	100.0%	N/A	N/A
41	Capital	Electric Distribution	09	E Dist Automation & Protection	09A	ED Line SCADA Inst/Repl	SRM Total (NON-RAMP)	SRM Total (NON-RAMP)	Ex 4, Ch 16	No	On-going	Annual	-	-	-	-	3.0	0.5	0.6	4.1	0.6	4.1	100.0%	100.0%	NO	NO
42	Capital	Electric Distribution	09	E Dist Automation & Protection	09B	ED Sub SCADA/RTU Replace	SRM Total	SRM Total	Ex 4, Ch 16	No	On-going	Annual	20,074.1	20,879.7	21,530.6	62,484.5	16,713.0	29,257.2	36,689.6	82,659.7	15,158.9	20,175.3	70.4%	32.3%	NO	YES
43	Capital	Electric Distribution	09	E Dist Automation & Protection	09B	ED Sub SCADA/RTU Replace	Distribution Overhead	DOVHD-C007: Supervisory Control and Data Acquisition	Ex 4, Ch 16	Yes	N/A	N/A	20,074.1	20,879.7	21,530.6	62,484.5	2,825.9	11,253.6	14,411.0	28,490.5	(7,119.6)	(33,994.0)	-33.1%	-54.4%	N/A	N/A
44	Capital	Electric Distribution	09	E Dist Automation & Protection	09B	ED Sub SCADA/RTU Replace	Wildfire	WLDFR-M020: Enhanced Powerline Safety Settings	Ex 4, Ch 16	Yes	N/A	N/A	-	-	-	-	13,887.1	18,003.6	22,278.6	54,169.3	22,278.6	54,169.3	100.0%	100.0%	N/A	N/A
45	Capital	Electric Distribution	09	E Dist Automation & Protection	09D	ED Sub SCADA/RTU Install	SRM Total	SRM Total	Ex 4, Ch 16	No	On-going	Annual	517.7	538.4	555.2	1,611.3	421.7	866.9	904.6	2,193.2	349.4	581.9	62.9%	36.1%	NO	NO
46	Capital	Electric Distribution	09	E Dist Automation & Protection	09D	ED Sub SCADA/RTU Install	Distribution Overhead	DOVHD-C007: Supervisory Control and Data Acquisition	Ex 4, Ch 16	No	N/A	N/A	517.7	538.4	555.2	1,611.3	421.7	866.9	904.6	2,193.2	349.4	581.9	62.9%	36.1%	N/A	N/A
47	Capital	Electric Distribution	09	E Dist Automation & Protection	09E	ED Sub Protect Relay Inst/Repl	SRM Total	SRM Total	Ex 4, Ch 16	No	On-going	Annual	3,032.9	3,167.5	3,257.6	9,457.9	226.4	2,520.3	1,430.2	4,176.9	(1,827.4)	(5,281.1)	-56.1%	-55.8%	NO	NO
48	Capital	Electric Distribution	09	E Dist Automation & Protection	09E	ED Sub Protect Relay Inst/Repl	Distribution Overhead	DOVHD-C007: Supervisory Control and Data Acquisition	Ex 4, Ch 16	No	N/A	N/A	3,032.9	3,167.5	3,257.6	9,457.9	226.4	2,520.3	1,430.2	4,176.9	(1,827.4)	(5,281.1)	-56.1%	-55.8%	N/A	N/A
49	Capital	Electric Distribution	09	E Dist Automation & Protection	09F	ED Sub SCADA Emergency Repl	SRM Total	SRM Total	Ex 4, Ch 16	No	On-going	Annual	5,970.5	6,210.1	6,403.7	18,584.4	11,181.5	11,110.8	8,837.0	31,129.2	2,433.3	12,544.9	38.0%	67.5%	NO	NO
50	Capital	Electric Distribution	09	E Dist Automation & Protection	09F	ED Sub SCADA Emergency Repl	Distribution Overhead	DOVHD-C007: Supervisory Control and Data Acquisition	Ex 4, Ch 16	No	N/A	N/A	5,970.5	6,210.1	6,403.7	18,584.4	11,181.5	11,110.8	8,837.0	31,129.2	2,433.2	12,544.8	38.0%	67.5%	N/A	N/A
51	Capital	Electric Distribution	17	E Dist Routine Emergency	N/A	Not assigned	SRM Total (NON-RAMP)	SRM Total (NON-RAMP)	Ex 4, Ch 6	No	On-going	Annual	249,483.0	260,557.5	267,968.8	778,009.4	395,409.8	480,188.9	542,683.4	1,418,282.1	274,714.6	640,272.7	102.5%	82.3%	YES	YES
52	Capital	Electric Distribution	21	Misc Capital	N/A	Not assigned	SRM Total	SRM Total	Ex 4, Ch 4.1 Ex 4, Ch 4.2 Ex 4, Ch 4.3 Ex 4, Ch 5 Ex 4, Ch 20-22	No	On-going	Annual	28,274.9	29,475.8	30,350.4	88,101.1	33,687.6	40,138.3	70,566.3	144,392.2	40,215.9	56,291.0	132.5%	63.9%	YES	YES
53	Capital	Electric Distribution	21	Misc Capital	N/A	Not assigned	Emergency Preparedness & Response	EPNDR-C000: EP&R Controls	Ex 4, Ch 4.1 Ex 4, Ch 4.2 Ex 4, Ch 4.3 Ex 4, Ch 5 Ex 4, Ch 20-22	Yes	N/A	N/A	-	-	-	-	-	2,427.2	2,934.8	5,362.0	2,934.8	5,362.0	100.0%	100.0%	N/A	N/A
54	Capital	Electric Distribution	21	Misc Capital	N/A	Not assigned	Emergency Preparedness & Response	EPNDR-C002: Situational Awareness and Forecasting Initiatives - WSOC	Ex 4, Ch 4.1 Ex 4, Ch 4.2 Ex 4, Ch 4.3 Ex 4, Ch 5 Ex 4, Ch 20-22	Yes	N/A	N/A	113.1	118.2	121.5	352.8	21.2	(88.5)	-	(67.2)	(121.5)	(420.1)	-100.0%	-119.1%	N/A	N/A
55	Capital	Electric Distribution	21	Misc Capital	N/A	Not assigned	Emergency Preparedness & Response	EPNDR-C004: EP&R Field Operations Technology	Ex 4, Ch 4.1 Ex 4, Ch 4.2 Ex 4, Ch 4.3 Ex 4, Ch 5 Ex 4, Ch 20-22	Yes	N/A	N/A	3,582.9	3,726.7	3,842.9	11,152.4	1,471.8	-	-	1,471.8	(3,842.9)	(9,680.6)	-100.0%	-86.8%	N/A	N/A
56	Capital	Electric Distribution	21	Misc Capital	N/A	Not assigned	Emergency Preparedness & Response	EPNDR-M000: EP&R Mitigations	Ex 4, Ch 4.1 Ex 4, Ch 4.2 Ex 4, Ch 4.3 Ex 4, Ch 5 Ex 4, Ch 20-22	Yes	N/A	N/A	2,235.6	2,334.8	2,401.2	6,971.6	4,574.6	1,985.9	2,401.2	8,961.7	(0.0)	1,990.1	0.0%	28.5%	N/A	N/A
57	Capital	Electric Distribution	21	Misc Capital	N/A	Not assigned	Distribution Overhead	DOVHD-M002: System Hardening	Ex 4, Ch 4.1 Ex 4, Ch 4.2 Ex 4, Ch 4.3 Ex 4, Ch 5 Ex 4, Ch 20-22	No	N/A	N/A	-	-	-	-	-	2,906.5	2,301.7	5,208.2	2,301.7	5,208.2	100.0%	100.0%	N/A	N/A
58	Capital	Electric Distribution	21	Misc Capital	N/A	Not assigned	Wildfire	WLDFR-M002: System Hard	Ex 4, Ch 4.1 Ex 4, Ch 4.2 Ex 4, Ch 4.3 Ex 4, Ch 5 Ex 4, Ch 20-22	Yes	N/A	N/A	-	-	-	-	-	2,906.5	2,301.7	5,208.2	2,301.7	5,208.2	100.0%	100.0%	N/A	N/A
59	Capital	Electric Distribution	21	Misc Capital	N/A	Not assigned	Wildfire	WLDFR-M006: PSPS Reduction Initiatives	Ex 4, Ch 4.1 Ex 4, Ch 4.2 Ex 4, Ch 4.3 Ex 4, Ch 5 Ex 4, Ch 20-22	Yes	N/A	N/A	277.0	289.3	297.5	863.7	5.0	3.0	-	8.0	(297.5)	(855.8)	-100.0%	-99.1%	N/A	N/A
60		Electric Distribution	21	Misc Capital	N/A	Not assigned	Wildfire	WLDFR-M07A: Situational Awareness and Forecasting Initiatives	Ex 4, Ch 4.1 Ex 4, Ch 4.2 Ex 4, Ch 4.3 Ex 4, Ch 5 Ex 4, Ch 20-22	Yes	N/A	N/A	-	-	-	-	-	-	24,959.8	24,959.8	24,959.8	24,959.8	100.0%	100.0%	N/A	N/A
61	Capital	Electric Distribution	21	Misc Capital	N/A	Not assigned	Wildfire	WLDFR-M07B: Situational Awareness and Forecasting Initiatives - Weather Station	Ex 4, Ch 4.1 Ex 4, Ch 4.2 Ex 4, Ch 4.3 Ex 4, Ch 5 Ex 4, Ch 20-22	Yes	N/A	N/A	3,587.1	3,731.1	3,847.4	11,165.6	3,955.8	1,991.1	2,147.3	8,094.1	(1,700.1)	(3,071.5)	-44.2%	-27.5%	N/A	N/A
62	Capital	Electric Distribution	21	Misc Capital	N/A	Not assigned	Wildfire	WLDFR-M07F: Situational Awareness and Forecasting Initiatives - Sensor IQ	Ex 4, Ch 4.1 Ex 4, Ch 4.2 Ex 4, Ch 4.3 Ex 4, Ch 5 Ex 4, Ch 20-22	Yes	N/A	N/A	11,119.0	11,612.0	11,942.8	34,673.8	(0.0)	-	-	(0.0)	(11,942.8)	(34,673.8)	-100.0%	-100.0%	N/A	N/A
63	Capital	Electric Distribution	21	Misc Capital	N/A	Not assigned	Wildfire	WLDFR-M07G: Situational Awareness and Forecasting Initiatives - Partial Voltage Detection	Ex 4, Ch 4.1 Ex 4, Ch 4.2 Ex 4, Ch 4.3 Ex 4, Ch 5 Ex 4, Ch 20-22	Yes	N/A	N/A	-	-	-	-	0.1	-	9.4	9.5	9.4	9.5	100.0%	100.0%	N/A	N/A
64	Capital	Electric Distribution	21	Misc Capital	N/A	Not assigned	Wildfire	WLDFR-M07J: Situational Awareness and Forecasting Initiatives - Meteorology	Ex 4, Ch 4.1 Ex 4, Ch 4.2 Ex 4, Ch 4.3 Ex 4, Ch 5 Ex 4, Ch 20-22	Yes	N/A	N/A	1,187.7	1,235.4	1,273.9	3,697.0	904.4	2,609.2	2,506.5	6,020.0	1,232.6	2,323.1	96.8%	62.8%	N/A	N/A
65	Capital	Electric Distribution	21	Misc Capital	N/A	Not assigned	Wildfire	WLDFR-M008: Safety and Infrastructure Protection Teams	Ex 4, Ch 4.1 Ex 4, Ch 4.2 Ex 4, Ch 4.3 Ex 4, Ch 5 Ex 4, Ch 20-22	Yes	N/A	N/A	262.2	273.9	281.7	817.8	6.1	224.0	434.7	664.9	153.1	(152.9)	54.4%	-18.7%	N/A	N/A
66	Capital	Electric Distribution	21	Misc Capital	N/A	Not assigned	Wildfire	WLDFR-M009: Community Wildfire Safety Program PMO	Ex 4, Ch 4.1 Ex 4, Ch 4.2 Ex 4, Ch 4.3 Ex 4, Ch 5 Ex 4, Ch 20-22	Yes	N/A	N/A	-	-	-	-	12,915.1	6,504.0	8,271.3	27,690.3	8,271.3	27,690.3	100.0%	100.0%	N/A	N/A
67	Capital	Electric Distribution	21	Misc Capital	N/A	Not assigned	Wildfire	WLDFR-M10D: DTS - FAST	Ex 4, Ch 4.1 Ex 4, Ch 4.2 Ex 4, Ch 4.3 Ex 4, Ch 5 Ex 4, Ch 20-22	Yes	N/A	N/A	-	-	-	-	-	-	93.7	93.7	93.7	93.7	100.0%	100.0%	N/A	N/A
68	Capital	Electric Distribution	21	Misc Capital	N/A	Not assigned	Wildfire	WLDFR-M017: System Hardening - Remote Grid	Ex 4, Ch 4.1 Ex 4, Ch 4.2 Ex 4, Ch 4.3 Ex 4, Ch 5 Ex 4, Ch 20-22	Yes	N/A	N/A	-	-	-	-	4,538.5	1,614.6	2.4	6,155.5	2.4	6,155.5	100.0%	100.0%	N/A	N/A
69	Capital	Electric Distribution	21	Misc Capital	N/A	Not assigned	Wildfire	WLDFR-M020: Enhanced Powerline Safety Settings	Ex 4, Ch 4.1 Ex 4, Ch 4.2 Ex 4, Ch 4.3 Ex 4, Ch 5 Ex 4, Ch 20-22	Yes	N/A	N/A	-	-	-	-	-	2,282.2	-	2,282.2	-	2,282.2	0.0%	100.0%	N/A	N/A
70	Capital	Electric Distribution	21	Misc Capital	N/A	Not assigned	Wildfire	POST-GRC: Post 2023 GRC Mitigation	Ex 4, Ch 4.1 Ex 4, Ch 4.2 Ex 4, Ch 4.3 Ex 4, Ch 5 Ex 4, Ch 20-22	Yes	N/A	N/A	-	-	-	-	-	1,627.6	-	1,627.6	-	1,627.6	0.0%	100.0%	N/A	N/A

	M	N1	N2	N3	O	P1	P2	P3	Q	R1	R2	S1	S2	S3	T	U	V1	V2	V3	W	X
		Imputed Annual Units				Actual Annual Units											Forecast				
Line No	Unit Type	2023 Imputed Adopted Units	2024 Imputed Adopted Units	2025 Imputed Adopted Units	Imputed Units for 2023 GRC Cycle to Date (N1+N2+N3)	2023 Actual Units	2024 Actual Units	2025 Actual Units	Actual Units for 2023 GRC Cycle to Date (P1+P2+P3)	Difference for 2025 (# of Units) (P3-N3)	Difference for 2023 GRC Cycle to Date (# of Units) (Q-O)	Unit Percent Variance for 2025 (%) ((R1/N3)*100)	Percent Variance for 2023 GRC Cycle to Date (%) ((R2/O)*100)	Unit Variance Explanation Required (Y/N)	2025 Cost Variance Explanation	2025 Unit Variance Explanation	Scope (U, O, or T)	Schedule (U, O, or T)	Budget (U, O, or T)	Status	Completion Status Statement
36	Not Unitized: There is no applicable unit of measure for this program.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO	Below variance threshold.	Below variance threshold.	Over	On-Target	Over	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period and is used to capture program level adjustments, including standard cost variances.
37	# circuit miles	304	414	529	1,247	425	326	520	1,271	(9)	24	-1.7%	2.0%	NO	Program expenditures exceeded imputed regulatory values due to project readiness and construction-related cost incurred in 2025 to support a larger volume of Undergrounding and Overhead Hardening miles planned in 2026. In addition readiness costs were incurred for Undergrounding projects that will become operational in 2027 and beyond. The imputed adopted amount does not account for the timing of these upfront readiness costs, which are incurred ahead of construction and therefore create a variance relative to annual imputed levels.	Below variance threshold.	On-Target	On-Target	Over	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to conduct System Hardening for wildfire mitigation. Since filing the 2023 GRC, PG&E began recording undergrounding costs forecast under MAT 08W to MAT 3UG, and in 2025, began recording Fire Rebuild projects and hardening projects in HFTD from non-fire related events like storms to MAT 08X.
38	# circuit miles	304	414	529	1,247	425	326	520	1,271	(9)	24	-1.7%	2.0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
39	# circuit miles	304	414	529	1,247	425	326	520	1,271	(9)	24	-1.7%	2.0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
40	# circuit miles	-	-	-	-	-	-	-	-	-	-	0.0%	0.0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
41	Not Unitized: There is no applicable unit of measure for this program.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO	Below variance threshold.	Below variance threshold.	On-Target	On-Target	Over	Canceled	This program's work which includes installation of electric distribution line equipment to remotely isolate electric lines and quickly de-energize facilities has moved to the Distribution Line Automation Program under MAT 49A, and PG&E does not expect to continue using MAT 09A to record this work.
42	Not Unitized: There is no applicable unit of measure for this program.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO	Program expenditures exceeded imputed regulatory values due to relay compatibility needs with PG&E's EPSS program, thus driving a need to replace un-targeted hardware.	Below variance threshold.	Over	On-Target	Over	Emergent	This program work is ongoing and will continue in PG&E's 2023 GRC period. The program has emerged to support PG&E's EPSS program beyond the scope of the initial 2023 GRC forecast for SCADA replacement.
43	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
44	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
45	Not Unitized: There is no applicable unit of measure for this program.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program work has been completed in 2025, and PG&E does not anticipate any further projects or costs recorded in the 2023 GRC period, other than incidental close-out costs.
46	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
47	Not Unitized: There is no applicable unit of measure for this program.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program work is ongoing and will continue in PG&E's 2023 GRC period, to replace critical distribution transformer relay protection reducing the potential customer outages due to failure.
48	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
49	Not Unitized: There is no applicable unit of measure for this program.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program work is ongoing and will continue in PG&E's 2023 GRC period, to replace critical distribution transformers and feeder relays, RTU's, meters, and other SCADA equipment to return to normal operating conditions.
50	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
51	Not Unitized: There is no applicable unit of measure for this program.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO	Program expenditures exceeded imputed regulatory values due to higher than forecast volume of emergency events, driving higher overall contract spend, higher labor charges, and higher overhead charges.	Below variance threshold.	Over	On-Target	Over	Proceeding as Planned	This demand driven program's work is ongoing and will continue in PG&E's 2027 GRC period, with an expectation that a higher level of spend may continue. This program addresses routine emergencies and conditions in the field that require immediate attention.
52	# weather stations Weather Stations is the only unitized program forecasted in the MAT code. The remainder of the MAT code is Not Unitized because the work is non-homogeneous and not repeatable.	150	150	150	450	102	50	35	187	(115)	(263)	-76.7%	-58.4%	YES	Program expenditures exceeded imputed regulatory values due to continued costs for wildfire risk model development particularly in relation to OEIS requirements which were not forecast in the 2023 GRC. In the 2023 GRC, PG&E included testimony on GridScope technology but because it was in an emerging technology, no forecast was provided or amount imputed. Since then, PG&E has completed a successful pilot and is pursuing deployment of GridScope. PG&E deployed ~10,000 devices in 2025 and the costs for this program are shown in the 21#, post GRC mitigation row ($24,960). Non-RAMP expenditures exceeded regulatory values by approx. $26.9M due to lab safety and reliability upgrades as well as new data tools for Integrated Grid Planning (IGP).	Actual units were below imputed units because the imputed adopted units for the program did not consider the PG&E's forecast dropped from 150 units in 2023 to 50 units from 2024-2026 and adopted 150/year for the entire cycle. For 2025 PG&E installed fewer than 50 units because the costs for environmental and federal land permitting has increased since the GRC was forecasted; therefore fewer program units were completed.	Over	Over	Over	Emergent	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is for various capital activities that enable electric operations. This program includes costs for activities like the Emergency Operating Centers (EOCs), facilities upgrades, IT enhancements, and Applied Technology Services (ATS) lab safety and upgrades. In 2025 PG&E began recording costs for the deployment of GridScope. For the remainder of the GRC cycle this program will likely exceed regulatory values due to the GridScope deployment and wildfire risk model development. Last note that the Sensor IQ program is not expected to proceed.
53	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
54	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
55	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
56	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
57	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
58	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
59	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
60	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
61	# weather stations	150	150	150	450	102	50	35	187	(115)	(263)	-76.7%	-58.4%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
62	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
63	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
64	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
65	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
66	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
67	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
68	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
69	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
70	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

TABLE 3-4
2025 RSAR
2023 GRC CYCLE ELECTRIC DISTRIBUTION CAPITAL COMPARISON BY MAT CODE FOR SRM WORK
(THOUSANDS OF DOLLARS)
(CONTINUED)

	A	B	C1	C2	C3	C4	C5	C6	C7	D	E	F	G1	G2	G3	H
													Imputed Adopted Costs			
Line No	Type (O&M Expense or Capital)	Functional Area	MWC	MWC Name	MAT	MAT Name	RAMP Risk Name	RAMP Mitigation and/or Control Name	2023 GRC Testimony Reference	RAMP Roll-up (Yes/No)	Program/ Project Life (years)	Program/ Project Year	2023 Imputed Adopted Costs	2024 Imputed Adopted Costs	2025 Imputed Adopted Costs	Imputed Cost for 2023 GRC Cycle to Date ($) (G1+G2+G3)
71	Capital	Electric Distribution	21	Misc Capital	N/A	Not assigned	SRM (NON-RAMP)	SRM (NON-RAMP)	Ex 4, Ch 4.1 Ex 4, Ch 4.2 Ex 4, Ch 4.3 Ex 4, Ch 5 Ex 4, Ch 20-22	Yes	N/A	N/A	5,910.3	6,154.1	6,341.5	18,406.0
72	Capital	Electric Distribution	25	Install New Electric Meters	N/A	Not assigned	SRM Total (NON-RAMP)	SRM Total (NON-RAMP)	Ex 4, Ch 8	No	On-going	Annual	31,396.1	32,789.8	33,722.5	97,908.4
73	Capital	Electric Distribution	2A	E Dist Inst/Repl OH General	2AA	OH Genl Repl	SRM Total	SRM Total	Ex 4, Ch 11	No	On-going	Annual	138,779.5	144,939.9	149,062.6	432,782.0
74	Capital	Electric Distribution	2A	E Dist Inst/Repl OH General	2AA	OH Genl Repl	Distribution Overhead	DOVHD-C003: Equipment Maintenance and Replacement - Distribution Overhead	Ex 4, Ch 11	No	N/A	N/A	138,779.5	144,939.9	149,062.6	432,782.0
75	Capital	Electric Distribution	2A	E Dist Inst/Repl OH General	2AA	OH Genl Repl	Wildfire	WLDFR-C008: Equipment Maintenance and Replacement - Distribution Overhead	Ex 4, Ch 11	No	N/A	N/A	138,779.5	144,939.9	149,062.6	432,782.0
76	Capital	Electric Distribution	2A	E Dist Inst/Repl OH General	2AB	Bird Safe Inst/Repl	SRM Total	SRM Total	Ex 4, Ch 11	No	On-going	Annual	3,623.2	3,784.1	3,891.7	11,299.0
77	Capital	Electric Distribution	2A	E Dist Inst/Repl OH General	2AB	Bird Safe Inst/Repl	Distribution Overhead	DOVHD-C003: Equipment Maintenance and Replacement - Distribution Overhead	Ex 4, Ch 11	No	N/A	N/A	3,623.2	3,784.1	3,891.7	11,299.0
78	Capital	Electric Distribution	2A	E Dist Inst/Repl OH General	2AB	Bird Safe Inst/Repl	Wildfire	WLDFR-C011: Animal Abatement	Ex 4, Ch 11	No	N/A	N/A	3,623.2	3,784.1	3,891.7	11,299.0
79	Capital	Electric Distribution	2A	E Dist Inst/Repl OH General	2AC	Bird Safe Inst/Repl Annual	SRM Total	SRM Total	Ex 4, Ch 11	No	On-going	Annual	3,770.4	3,937.8	4,049.8	11,758.0
80	Capital	Electric Distribution	2A	E Dist Inst/Repl OH General	2AC	Bird Safe Inst/Repl Annual	Wildfire	WLDFR-C011: Animal Abatement	Ex 4, Ch 11	No	N/A	N/A	3,770.4	3,937.8	4,049.8	11,758.0
81	Capital	Electric Distribution	2A	E Dist Inst/Repl OH General	2AE	OH COE Repl	SRM Total	SRM Total	Ex 4, Ch 11	No	On-going	Annual	29,330.1	30,632.0	31,503.3	91,465.4
82	Capital	Electric Distribution	2A	E Dist Inst/Repl OH General	2AE	OH COE Repl	Distribution Overhead	DOVHD-C003: Equipment Maintenance and Replacement - Distribution Overhead	Ex 4, Ch 11	No	N/A	N/A	29,330.1	30,632.0	31,503.3	91,465.4
83	Capital	Electric Distribution	2A	E Dist Inst/Repl OH General	2AF	OH Idle Facility Remove	SRM Total	SRM Total	Ex 4, Ch 11	No	On-going	Annual	2,843.7	2,969.9	3,054.4	8,868.0
84	Capital	Electric Distribution	2A	E Dist Inst/Repl OH General	2AF	OH Idle Facility Remove	Distribution Overhead	DOVHD-C003: Equipment Maintenance and Replacement - Distribution Overhead	Ex 4, Ch 11	No	N/A	N/A	2,843.7	2,969.9	3,054.4	8,868.0
85	Capital	Electric Distribution	2A	E Dist Inst/Repl OH General	2AF	OH Idle Facility Remove	Wildfire	WLDFR-C008: Equipment Maintenance and Replacement - Distribution Overhead	Ex 4, Ch 11	No	N/A	N/A	2,843.7	2,969.9	3,054.4	8,868.0
86	Capital	Electric Distribution	2A	E Dist Inst/Repl OH General	2AG	SF Series Streetlights	SRM Total	SRM Total	Ex 4, Ch 11	No	12	11	2,594.9	2,710.1	2,787.2	8,092.3
87	Capital	Electric Distribution	2A	E Dist Inst/Repl OH General	2AG	SF Series Streetlights	Distribution Overhead	DOVHD-M007: Regulated Output Streetlight Replacement	Ex 4, Ch 11	No	12	11	2,594.9	2,710.1	2,787.2	8,092.3
88	Capital	Electric Distribution	2A	E Dist Inst/Repl OH General	2AH	LED Streetlights	SRM Total	SRM Total	Ex 4, Ch 11	No	On-going	Annual	7,379.7	7,707.3	7,926.5	23,013.5
89	Capital	Electric Distribution	2A	E Dist Inst/Repl OH General	2AH	LED Streetlights	Distribution Overhead	DOVHD-C003: Equipment Maintenance and Replacement - Distribution Overhead	Ex 4, Ch 11	No	N/A	N/A	7,379.7	7,707.3	7,926.5	23,013.5
90	Capital	Electric Distribution	2A	E Dist Inst/Repl OH General	2AI	SF Historical Streetlights	SRM Total	SRM Total	Ex 4, Ch 11	No	On-going	Annual	1,038.0	1,084.1	1,114.9	3,236.9
91	Capital	Electric Distribution	2A	E Dist Inst/Repl OH General	2AI	SF Historical Streetlights	Distribution Overhead	DOVHD-C003: Equipment Maintenance and Replacement - Distribution Overhead	Ex 4, Ch 11	No	N/A	N/A	1,038.0	1,084.1	1,114.9	3,236.9
92	Capital	Electric Distribution	2A	E Dist Inst/Repl OH General	2AJ	CWSP Non-Exempt Fuse Replacement	SRM Total	SRM Total	Ex 4, Ch 11 Ex 4, Ch 4.3	No	On-going	Annual	-	-	-	-
93	Capital	Electric Distribution	2A	E Dist Inst/Repl OH General	2AJ	CWSP Non-Exempt Fuse Replacement	Distribution Overhead	DOVHD-M004: Expulsion Fuse Replacement	Ex 4, Ch 11 Ex 4, Ch 4.3	No	N/A	N/A	-	-	-	-
94	Capital	Electric Distribution	2A	E Dist Inst/Repl OH General	2AJ	CWSP Non-Exempt Fuse Replacement	Wildfire	WLDFR-M004: Expulsion Fuse Replacement	Ex 4, Ch 11 Ex 4, Ch 4.3	No	N/A	N/A	-	-	-	-
95	Capital	Electric Distribution	2A	E Dist Inst/Repl OH General	2AP	OH CAP Projects	SRM Total	SRM Total	Ex 4, Ch 11 Ex 4, Ch 4.3	No	On-going	Annual	17,835.4	18,627.1	19,156.9	55,619.4
96	Capital	Electric Distribution	2A	E Dist Inst/Repl OH General	2AP	OH CAP Projects	Distribution Overhead	DOVHD-M004: Expulsion Fuse Replacement	Ex 4, Ch 11 Ex 4, Ch 4.3	Yes	N/A	N/A	16,635.9	17,374.3	17,868.5	51,878.7
97	Capital	Electric Distribution	2A	E Dist Inst/Repl OH General	2AP	OH CAP Projects	Wildfire	WLDFR-M004: Expulsion Fuse Replacement	Ex 4, Ch 11 Ex 4, Ch 4.3	Yes	N/A	N/A	16,635.9	17,374.3	17,868.5	51,878.7
98	Capital	Electric Distribution	2A	E Dist Inst/Repl OH General	2AP	OH CAP Projects	SRM (NON-RAMP)	SRM (NON-RAMP)	Ex 4, Ch 11 Ex 4, Ch 4.3	Yes	N/A	N/A	1,199.5	1,252.7	1,288.4	3,740.6
99	Capital	Electric Distribution	2A	E Dist Inst/Repl OH General	2AQ	Ceramic Post Insulators	SRM Total	SRM Total	Ex 4, Ch 11	No	On-going	Annual	6,071.1	6,340.6	6,520.9	18,932.6
100	Capital	Electric Distribution	2A	E Dist Inst/Repl OH General	2AQ	Ceramic Post Insulators	Distribution Overhead	DOVHD-M008: Ceramic Post Insulator Replacement	Ex 4, Ch 11	No	N/A	N/A	6,071.1	6,340.6	6,520.9	18,932.6
101	Capital	Electric Distribution	2A	E Dist Inst/Repl OH General	2AR	Surge Arrester Replacement	SRM Total	SRM Total	Ex 4, Ch 11	No	On-going	Annual	18,523.0	19,345.2	19,895.5	57,763.6
102	Capital	Electric Distribution	2A	E Dist Inst/Repl OH General	2AR	Surge Arrester Replacement	Distribution Overhead	DOVHD-M003: Non-Exempt Surge Arrester Replacement	Ex 4, Ch 11	No	N/A	N/A	18,523.0	19,345.2	19,895.5	57,763.6
103	Capital	Electric Distribution	2A	E Dist Inst/Repl OH General	2AR	Surge Arrester Replacement	Wildfire	WLDFR-M003: Non-Exempt Surge Arrester Replacement	Ex 4, Ch 11	No	N/A	N/A	18,523.0	19,345.2	19,895.5	57,763.6
104	Capital	Electric Distribution	2A	E Dist Inst/Repl OH General	2AS	FAS Overhead Capital	SRM Total	SRM Total	Ex 4, Ch 11	No	On-going	Annual	865.3	903.7	929.4	2,698.5
105	Capital	Electric Distribution	2A	E Dist Inst/Repl OH General	2AS	FAS Overhead Capital	Distribution Overhead	DOVHD-C003: Equipment Maintenance and Replacement - Distribution Overhead	Ex 4, Ch 11	No	N/A	N/A	865.3	903.7	929.4	2,698.5

	I1	I2	I3	J	K1	K2	L1	L2	L3	L4	M	N1	N2	N3	O	P1	P2	P3	Q	R1	R2	S1	S2	S3
	Actual Annual Costs											Imputed Annual Units				Actual Annual Units								
Line No	2023 Actual Costs	2024 Actual Costs	2025 Actual Costs	Actual Cost for 2023 GRC Cycle to Date ($) (I1+I2+I3)	Difference for 2025 ($) (I3-G3)	Difference for 2023 GRC Cycle to Date ($) (J-H)	Spending Percent Variance for 2025 (%) ((I3-G3)/G3*100)	Spending Percent Variance for 2023 GRC Cycle (%) ((J-H)/H*100)	Spending Variance Explanation Required (Y/N)	Percentage Variance Explanation Required (Y/N)	Unit Type	2023 Imputed Adopted Units	2024 Imputed Adopted Units	2025 Imputed Adopted Units	Imputed Units for 2023 GRC Cycle to Date (N1+N2+N3)	2023 Actual Units	2024 Actual Units	2025 Actual Units	Actual Units for 2023 GRC Cycle to Date (P1+P2+P3)	Difference for 2025 (# of Units) (P3-N3)	Difference for 2023 GRC Cycle to Date (# of Units) (Q-O)	Unit Percent Variance for 2025 (%) ((R1/N3)*100)	Percent Variance for 2023 GRC Cycle to Date (%) ((R2/O)*100)	Unit Variance Explanation Required (Y/N)
71	5,294.8	16,051.4	24,503.6	45,849.9	18,162.1	27,443.9	286.4%	149.1%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
72	30,469.0	31,179.4	35,850.3	97,498.7	2,127.8	(409.7)	6.3%	-0.4%	NO	NO	# of Field Orders	129,890	129,890	129,890	389,669	142,998	151,935	149,385	444,318	19,495	54,649	15.0%	14.0%	NO
73	291,909.6	252,206.6	305,766.4	849,882.6	156,703.8	417,100.7	105.1%	96.4%	YES	YES	# of Notifications Completed	19,548	19,548	19,548	58,643	20,136	17,825	17,482	55,443	(2,066)	(3,200)	-10.6%	-5.5%	NO
74	291,909.6	252,206.6	305,766.4	849,882.6	156,703.8	417,100.7	105.1%	96.4%	N/A	N/A	# of Notifications Completed	19,548	19,548	19,548	58,643	20,136	17,825	17,482	55,443	(2,066)	(3,200)	-10.6%	-5.5%	N/A
75	291,909.6	252,206.6	305,766.4	849,882.6	156,703.8	417,100.7	105.1%	96.4%	N/A	N/A	# of Notifications Completed	19,548	19,548	19,548	58,643	20,136	17,825	17,482	55,443	(2,066)	(3,200)	-10.6%	-5.5%	N/A
76	2,018.7	1,430.9	1,872.6	5,322.2	(2,019.1)	(5,976.8)	-51.9%	-52.9%	NO	NO	# of Notifications Completed	967	967	967	2,900	407	354	271	1,032	(696)	(1,868)	-72.0%	-64.4%	YES
77	2,018.7	1,430.9	1,872.6	5,322.2	(2,019.1)	(5,976.8)	-51.9%	-52.9%	N/A	N/A	# of Notifications Completed	967	967	967	2,900	407	354	271	1,032	(696)	(1,868)	-72.0%	-64.4%	N/A
78	2,018.7	1,430.9	1,872.6	5,322.2	(2,019.1)	(5,976.8)	-51.9%	-52.9%	N/A	N/A	# of Notifications Completed	967	967	967	2,900	407	354	271	1,032	(696)	(1,868)	-72.0%	-64.4%	N/A
79	1,728.4	5,142.0	6,839.9	13,710.3	2,790.1	1,952.3	68.9%	16.6%	NO	NO	# of Notifications Completed	978	978	978	2,933	296	879	882	2,057	(96)	(876)	-9.8%	-29.9%	NO
80	1,728.4	5,142.0	6,839.9	13,710.3	2,790.1	1,952.3	68.9%	16.6%	N/A	N/A	# of Notifications Completed	978	978	978	2,933	296	879	882	2,057	(96)	(876)	-9.8%	-29.9%	N/A
81	65,524.3	68,336.6	77,920.3	211,781.2	46,416.9	120,315.8	147.3%	131.5%	YES	YES	# of Notifications Completed	823	823	823	2,469	1,031	1,050	1,130	3,211	307	742	37.3%	30.1%	YES
82	65,524.3	68,336.6	77,920.3	211,781.2	46,416.9	120,315.8	147.3%	131.5%	N/A	N/A	# of Notifications Completed	823	823	823	2,469	1,031	1,050	1,130	3,211	307	742	37.3%	30.1%	N/A
83	9,538.3	16,500.6	9,317.1	35,356.0	6,262.7	26,488.0	205.0%	298.7%	NO	NO	# facilities	323	323	323	969	1,005	1,877	1,029	3,911	706	2,942	218.7%	303.8%	YES
84	9,538.3	16,500.6	9,317.1	35,356.0	6,262.7	26,488.0	205.0%	298.7%	N/A	N/A	# facilities	323	323	323	969	1,005	1,877	1,029	3,911	706	2,942	218.7%	303.8%	N/A
85	9,538.3	16,500.6	9,317.1	35,356.0	6,262.7	26,488.0	205.0%	298.7%	N/A	N/A	# facilities	323	323	323	969	1,005	1,877	1,029	3,911	706	2,942	218.7%	303.8%	N/A
86	280.8	302.3	1,446.4	2,029.4	(1,340.8)	(6,062.9)	-48.1%	-74.9%	NO	NO	Not Unitized: There is no applicable unit of measure for this program.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
87	280.8	302.3	1,446.4	2,029.4	(1,340.8)	(6,062.9)	-48.1%	-74.9%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
88	608.9	1,706.5	2,231.4	4,546.8	(5,695.1)	(18,466.7)	-71.8%	-80.2%	NO	NO	# of Streetlights	8,000	8,000	8,000	24,000	392	1,130	1,767	3,289	(6,233)	(20,711)	-77.9%	-86.3%	YES
89	608.9	1,706.5	2,231.4	4,546.8	(5,695.1)	(18,466.7)	-71.8%	-80.2%	N/A	N/A	# of Streetlights	8,000	8,000	8,000	24,000	392	1,130	1,767	3,289	(6,233)	(20,711)	-77.9%	-86.3%	N/A
90	8.0	(1.2)	(0.1)	6.8	(1,115.0)	(3,230.2)	-100.0%	-99.8%	NO	NO	Not Unitized: There is no applicable unit of measure for this program.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
91	8.0	(1.2)	(0.1)	6.8	(1,115.0)	(3,230.2)	-100.0%	-99.8%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
92	18,271.0	-	-	18,271.0	-	18,271.0	0.0%	100.0%	NO	NO	# replacements	-	-	-	-	3,114	-	-	3,114	-	3,114	0.0%	100.0%	NO
93	18,271.0	-	-	18,271.0	-	18,271.0	0.0%	100.0%	N/A	N/A	# replacements	-	-	-	-	3,114	-	-	3,114	-	3,114	0.0%	100.0%	N/A
94	18,271.0	-	-	18,271.0	-	18,271.0	0.0%	100.0%	N/A	N/A	# replacements	-	-	-	-	3,114	-	-	3,114	-	3,114	0.0%	100.0%	N/A
95	1,808.1	1,967.2	3,188.5	6,963.8	(15,968.4)	(48,655.5)	-83.4%	-87.5%	NO	YES	# of Locations	1,186	1,186	1,186	3,558	-	-	-	-	(1,186)	(3,558)	-100.0%	-100.0%	YES
96	-	-	-	-	(17,868.5)	(51,878.7)	-100.0%	-100.0%	N/A	N/A	# of Locations	1,186	1,186	1,186	3,558	-	-	-	-	(1,186)	(3,558)	-100.0%	-100.0%	N/A
97	-	-	-	-	(17,868.5)	(51,878.7)	-100.0%	-100.0%	N/A	N/A	# of Locations	1,186	1,186	1,186	3,558	-	-	-	-	(1,186)	(3,558)	-100.0%	-100.0%	N/A
98	1,808.1	1,967.2	3,188.5	6,963.8	1,900.1	3,223.2	147.5%	86.2%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
99	(8.8)	-	1.4	(7.3)	(6,519.5)	(18,939.9)	-100.0%	-100.0%	NO	NO	# of Ceramic Post Insulators Replaced	2,093	2,093	2,093	6,278	-	-	-	-	(2,093)	(6,278)	-100.0%	-100.0%	YES
100	(8.8)	-	1.4	(7.3)	(6,519.5)	(18,939.9)	-100.0%	-100.0%	N/A	N/A	# of Ceramic Post Insulators Replaced	2,093	2,093	2,093	6,278	-	-	-	-	(2,093)	(6,278)	-100.0%	-100.0%	N/A
101	5,194.6	7,643.3	2,039.8	14,877.6	(17,855.7)	(42,886.0)	-89.7%	-74.2%	NO	YES	# replacements	3,952	3,952	3,952	11,856	663	756	-	1,419	(3,952)	(10,437)	-100.0%	-88.0%	YES
102	5,194.6	7,643.3	2,039.8	14,877.6	(17,855.7)	(42,886.0)	-89.7%	-74.2%	N/A	N/A	# replacements	3,952	3,952	3,952	11,856	663	756	-	1,419	(3,952)	(10,437)	-100.0%	-88.0%	N/A
103	5,194.6	7,643.3	2,039.8	14,877.6	(17,855.7)	(42,886.0)	-89.7%	-74.2%	N/A	N/A	# replacements	3,952	3,952	3,952	11,856	663	756	-	1,419	(3,952)	(10,437)	-100.0%	-88.0%	N/A
104	331.0	301.2	316.8	949.0	(612.6)	(1,749.5)	-65.9%	-64.8%	NO	NO	# of Notifications Completed	2,625	2,625	2,625	7,874	-	-	-	-	(2,625)	(7,874)	-100.0%	-100.0%	YES
105	331.0	301.2	316.8	949.0	(612.6)	(1,749.5)	-65.9%	-64.8%	N/A	N/A	# of Notifications Completed	2,625	2,625	2,625	7,874	-	-	-	-	(2,625)	(7,874)	-100.0%	-100.0%	N/A

	T	U	V1	V2	V3	W	X
			Forecast				
Line No	2025 Cost Variance Explanation	2025 Unit Variance Explanation	Scope (U, O, or T)	Schedule (U, O, or T)	Budget (U, O, or T)	Status	Completion Status Statement
71	N/A	N/A	N/A	N/A	N/A	N/A	N/A
72	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period, as a supportive service responding to customer electric meter installs, removals and exchanges as requested. The unit costs has gone down since the GRC was forecasted due to efficiencies gained by bundling field metering work.
73	Program expenditures exceeded imputed regulatory values due to higher unit costs than adopted in the 2023 GRC Final Decision	Below variance threshold.	On-Target	On-Target	Over	Proceeding as Planned	This program was included in PG&E's 2023 GRC cycle. The purpose of the program is to replace deteriorated overhead facilities that are not an imminent hazard. PG&E will continue to prioritize this work throughout the 2023 GRC cycle to meet WMP commitments. PG&E anticipates the program scope will remain on target and spending will remain higher than imputed over the remainder of the cycle, due to higher unit costs than the GRC imputed adopted unit costs and higher volumes to address the maintenance log.
74	N/A	N/A	N/A	N/A	N/A	N/A	N/A
75	N/A	N/A	N/A	N/A	N/A	N/A	N/A
76	Below variance threshold.	Actual units were below imputed units because there was a lower occurrence of bird-safety incidents and associated notifications for this program in 2025.	Under	On-Target	Under	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of the program is to perform capital modifications to bird-safe incident and/or adjacent poles in response to a bird electrocution, utility operating standard S2321. Spending in this program is based on volume of bird-safe incidents and the prioritization of tags within the 2A MWC. This program is driven by bird activity, which cannot be entirely predicted, therefore we are categorizing it as proceeding as planned because PG&E will continue to address bird-safe issues as they occur.
77	N/A	N/A	N/A	N/A	N/A	N/A	N/A
78	N/A	N/A	N/A	N/A	N/A	N/A	N/A
79	Below variance threshold.	Below variance threshold.	Under	On-Target	Over	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of the program is to perform capital modifications to distribution poles as part of the annual pole retrofit program to address bird safety issues, Utility Operating Standard TD 2321S. Program spending is related to prioritization of work under MWC 2A, and supports wildfire safety. The unit costs have gone up since the GRC was forecasted therefore PG&E expects to be Under on scope and Over on budget but is Proceeding as Planned and will address bird-safe issues as they occur.
80	N/A	N/A	N/A	N/A	N/A	N/A	N/A
81	Program expenditures exceeded imputed regulatory values due to the higher volume of tags completed, increased unit costs, and increased costs associated with the types of facilities addressed in 2025.	Actual units exceeded imputed units because PG&E needed to complete more program units to improve customer reliability.	Over	On-Target	Over	Proceeding as Planned	This Program is ongoing and will continue through PG&E's 2023 GRC period. The purpose of this program is to identify equipment (through failure/inspections) that impacts the reliability of system operations. Spending in this program is based on find rates and the prioritization of tags within the MWC 2A.
82	N/A	N/A	N/A	N/A	N/A	N/A	N/A
83	Below variance threshold.	Actual units exceeded imputed units because of the volume of idle facilities identified and PG&E's commitment to wildfire mitigation; more program units were completed to mitigate fire risk and reduce system hazards. Idle facilities units were brought into the plan to support WMP commitment	Over	On-Target	Over	Proceeding as Planned	This program is part of 2023 GRC cycle. The purpose of this program is to identify overhead idle facilities through investigations and take appropriate remedial measures. In the 2023 GRC cycle, PG&E expects to continue to complete more units than imputed as idle facility removals are an important wildfire mitigation.
84	N/A	N/A	N/A	N/A	N/A	N/A	N/A
85	N/A	N/A	N/A	N/A	N/A	N/A	N/A
86	Below variance threshold.	Below variance threshold.	Under	Under	Under	Rescheduled	The purpose of this program is to replace the last remaining Regulated Output (RO) streetlight loop circuit owned/maintained by PG&E in San Francisco. The circuit has currently failed and the lights have been operating with temporary solar fixtures.
87	N/A	N/A	N/A	N/A	N/A	N/A	N/A
88	Below variance threshold.	Actual units were below imputed units because wildfire risk mitigation work in HFTD was prioritized. Also contributing to fewer units completed, higher cost items were completed (decorative fixture replacements) with the available funding as the lower cost items (Cobrahead replacement) were completed.	Under	Under	Under	Rescheduled	The purpose of this program is to replace PG&E's LS-1 streetlights with Light Emitting Diode (LED) fixtures and new photocells. The vast majority of fixtures remaining to be converted are decorative (LS-1D) and therefore, the program status has been classified as rescheduled.
89	N/A	N/A	N/A	N/A	N/A	N/A	N/A
90	Below variance threshold.	Below variance threshold.	On-Target	On-Target	Under	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to refurbish or replace historical SF Streetlights as identified by inspection results as needed based on conditions in the field.
91	N/A	N/A	N/A	N/A	N/A	N/A	N/A
92	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. This program was reflected in MAT 2AP imputed adopted costs and units for the 2023 GRC cycle, but recorded to MAT 2AJ in 2023 and 3UT beginning in 2024. The non-exempt fuse replacement program data can be found under MAT 3UT.
93	N/A	N/A	N/A	N/A	N/A	N/A	N/A
94	N/A	N/A	N/A	N/A	N/A	N/A	N/A
95	Program expenditures were below imputed adopted costs because the imputed adopted costs for MAT 2AP in 2025 included imputed adopted costs for replacing non-exempt fuses The actual costs for replacing non-exempt fuses were recorded under MAT 2AJ in 2023 and MAT 3UT beginning in 2024. This program involves significant overhead jobs, which are classified as projects that cost over $100,000 at each site. Due to the various scopes of work, this MAT is now considered non-unitized.	Actual units were below imputed units because recorded costs and units for this program are now tracked in MAT 3UT for the Wildfire and Distribution Overhead mitigations. The remaining non-RAMP portion of this program is not unitized because it is project based work that varies in volume, scope, and costs.	Under	On-Target	Under	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. For the remainder of the 2023 GRC cycle, PG&E will record only project based work in MAT 2AP. MAT 2AP is no longer be unitized as project based work varies in volume, scope and costs and has no meaningful units of measure. Costs and units for the wildfire and distribution overhead mitigations were recorded in MAT 2AJ in 2023 and in 3UT beginning in 2024.
96	N/A	N/A	N/A	N/A	N/A	N/A	N/A
97	N/A	N/A	N/A	N/A	N/A	N/A	N/A
98	N/A	N/A	N/A	N/A	N/A	N/A	N/A
99	Below variance threshold.	Actual units were below imputed units due to the bundling of ceramic post insulator replacements with cross-arm replacements recorded in MAT Code 2AA. The majority of locations with old ceramic post insulators also have deteriorated cross-arms that are replaced under one maintenance tag. As a result, the recording of individual ceramic post insulators is no longer captured in MAT 2AQ.	Under	Under	Under	Canceled	This program's work is ongoing and will continue in PG&E's 2023 GRC period under a different program MAT. This program's work is the replacement of ceramic post insulators that were manufactured in or prior to 1972 and are currently installed on PG&E poles and cross-arms. These ceramic post insulators are addressed proactively during pole and crossarm replacements and a dedicated program is no longer needed to support the insulator replacements. This replacement work is bundled with pole and cross-arm replacements and recorded under MAT 2AA.
100	N/A	N/A	N/A	N/A	N/A	N/A	N/A
101	Program expenditures were below imputed regulatory values because PG&E met its 2023-2025 WMP target for surge arrestor removals in 2023.	Actual units were below imputed units because PG&E met its WMP target for surge arrestor removal in 2023 and in 2024 work was limited to remediation work on newly identified surge arrestors. No new units identified in 2025,	Under	On-Target	Under	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period as it identifies surge arrestors in the field. PG&E met its 2023-2025 WMP target for surge arrestor removals in 2023 and completed remediation work on identified surge arrestors in 2024. No new units identified in 2025,
102	N/A	N/A	N/A	N/A	N/A	N/A	N/A
103	N/A	N/A	N/A	N/A	N/A	N/A	N/A
104	Below variance threshold.	Actual units were below imputed units as the work is identified during a field job and completed by a single PG&E Troubleshooter. The work could involve either replacing or installing overhead facilities such as: electric distribution conductors, components, structures, and associated equipment constructed above ground level. As such there is no meaningful single unit of measure. This program is no longer recording actual units because of the variability in the type of work performed.	Under	On-Target	Under	Proceeding as Planned	This program's work is ongoing and will continue throughout P&E's 2023 GRC period. The program either replaces or installs overhead facilities identified during a field job and completed by a single PG&E Troubleshooter. The work could involve either replacing or installing overhead facilities such as: electric distribution conductors, components, structures, and associated equipment constructed above ground level.
105	N/A	N/A	N/A	N/A	N/A	N/A	N/A

TABLE 3-4
2025 RSAR
2023 GRC CYCLE ELECTRIC DISTRIBUTION CAPITAL COMPARISON BY MAT CODE FOR SRM WORK
(THOUSANDS OF DOLLARS)
(CONTINUED)

	A	B	C1	C2	C3	C4	C5	C6	C7	D	E	F	G1	G2	G3	H
													Imputed Adopted Costs			
Line No	Type (O&M Expense or Capital)	Functional Area	MWC	MWC Name	MAT	MAT Name	RAMP Risk Name	RAMP Mitigation and/or Control Name	2023 GRC Testimony Reference	RAMP Roll-up (Yes/No)	Program/ Project Life (years)	Program/ Project Year	2023 Imputed Adopted Costs	2024 Imputed Adopted Costs	2025 Imputed Adopted Costs	Imputed Cost for 2023 GRC Cycle to Date ($) (G1+G2+G3)
106	Capital	Electric Distribution	2A	E Dist Inst/Repl OH General	2A#	Not assigned	SRM Total (NON-RAMP)	SRM Total (NON-RAMP)	Ex 4, Ch 11	No	On-going	Annual	-	-	-	-
107	Capital	Electric Distribution	2B	E Dist Inst/Repl UG	2BA	UG Genl Repl	SRM Total	SRM Total	Ex 4, Ch 11	No	On-going	Annual	49,864.3	52,077.8	53,559.1	155,501.2
108	Capital	Electric Distribution	2B	E Dist Inst/Repl UG	2BA	UG Genl Repl	Underground	DUNGD-C003: Equipment Maintenance and Replacement	Ex 4, Ch 11	No	N/A	N/A	49,864.3	52,077.8	53,559.1	155,501.2
109	Capital	Electric Distribution	2B	E Dist Inst/Repl UG	2BB	Fault Indicator Replacements	SRM Total	SRM Total	Ex 4, Ch 11	No	On-going	Annual	899.7	939.6	966.3	2,805.6
110	Capital	Electric Distribution	2B	E Dist Inst/Repl UG	2BB	Fault Indicator Replacements	Underground	DUNGD-C003: Equipment Maintenance and Replacement	Ex 4, Ch 11	No	N/A	N/A	899.7	939.6	966.3	2,805.6
111	Capital	Electric Distribution	2B	E Dist Inst/Repl UG	2BD	UG COE Repl	SRM Total	SRM Total	Ex 4, Ch 11	No	On-going	Annual	7,223.9	7,544.6	7,759.2	22,527.6
112	Capital	Electric Distribution	2B	E Dist Inst/Repl UG	2BD	UG COE Repl	Underground	DUNGD-C003: Equipment Maintenance and Replacement	Ex 4, Ch 11	No	N/A	N/A	7,223.9	7,544.6	7,759.2	22,527.6
113	Capital	Electric Distribution	2B	E Dist Inst/Repl UG	2BF	UG Idle Facility Remove	SRM Total	SRM Total	Ex 4, Ch 11	No	On-going	Annual	29.6	31.0	31.8	92.4
114	Capital	Electric Distribution	2B	E Dist Inst/Repl UG	2BF	UG Idle Facility Remove	Underground	DUNGD-C005: UG Idle Facility Removal	Ex 4, Ch 11	No	N/A	N/A	29.6	31.0	31.8	92.4
115	Capital	Electric Distribution	2B	E Dist Inst/Repl UG	2BP	UG CAP Projects	SRM Total	SRM Total	Ex 4, Ch 11	No	On-going	Annual	8,456.7	8,832.1	9,083.3	26,372.0
116	Capital	Electric Distribution	2B	E Dist Inst/Repl UG	2BP	UG CAP Projects	Underground	DUNGD-C004: Planned Major Projects	Ex 4, Ch 11	No	N/A	N/A	8,456.7	8,832.1	9,083.3	26,372.0
117	Capital	Electric Distribution	2B	E Dist Inst/Repl UG	2B#	Not assigned	SRM Total (NON-RAMP)	SRM Total (NON-RAMP)	Ex 4, Ch 11	No	On-going	Annual	-	-	-	-
118	Capital	Electric Distribution	2C	E Dist Inst/Repl Network	2CA	Network Misc	SRM Total	SRM Total	Ex 4, Ch 14	No	On-going	Annual	338.9	354.0	364.1	1,057.0
119	Capital	Electric Distribution	2C	E Dist Inst/Repl Network	2CA	Network Misc	Distribution Network	DNTWK-C003: Network Component Replacements - Condition Based	Ex 4, Ch 14	No	N/A	N/A	338.9	354.0	364.1	1,057.0
120	Capital	Electric Distribution	2C	E Dist Inst/Repl Network	2CB	Fiber/SCADA Communication Repl	SRM Total (NON-RAMP)	SRM Total (NON-RAMP)	Ex 4, Ch 14	No	On-going	Annual	-	-	-	-
121	Capital	Electric Distribution	2C	E Dist Inst/Repl Network	2CC	Transformer & Protector Repl	SRM Total	SRM Total	Ex 4, Ch 14	No	On-going	Annual	4,057.5	4,237.6	4,358.1	12,653.2
122	Capital	Electric Distribution	2C	E Dist Inst/Repl Network	2CC [(a)]	Transformer & Protector Repl	Distribution Network	DNTWK-C003: Network Component Replacements - Condition Based	Ex 4, Ch 14	Yes	N/A	N/A	1,029.0	1,074.7	1,105.3	3,209.0
123	Capital	Electric Distribution	2C	E Dist Inst/Repl Network	2CC	Transformer & Protector Repl	Distribution Network	DNTWK-M005: Network Component Replacements - High-Rise Dry-Type Transformers	Ex 4, Ch 14	Yes	N/A	N/A	2,799.8	2,924.0	3,007.2	8,731.0
124	Capital	Electric Distribution	2C	E Dist Inst/Repl Network	2CC	Transformer & Protector Repl	Distribution Network	DNTWK-M006: Network Component Replacements - Targeted Network Protector Replacements	Ex 4, Ch 14	Yes	N/A	N/A	228.7	238.8	245.6	713.1
125	Capital	Electric Distribution	2C	E Dist Inst/Repl Network	2CD	Venting Manhole Covers Repl	SRM Total	SRM Total	Ex 4, Ch 14	No	On-going	Annual	-	-	-	-
126	Capital	Electric Distribution	2C	E Dist Inst/Repl Network	2CD	Venting Manhole Covers Repl	Distribution Network	DNTWK-M002: Venting Manhole Cover Replacements	Ex 4, Ch 14	No	N/A	N/A	-	-	-	-
127	Capital	Electric Distribution	2C	E Dist Inst/Repl Network	2CE	SCADA Communications Upgrade	SRM Total	SRM Total	Ex 4, Ch 14	No	On-going	Annual	9,738.9	10,171.2	10,460.5	30,370.6
128	Capital	Electric Distribution	2C	E Dist Inst/Repl Network	2CE	SCADA Communications Upgrade	Distribution Network	DNTWK-M003: Installation of SCADA Equipment for Safety Monitoring	Ex 4, Ch 14	No	N/A	N/A	9,738.9	10,171.2	10,460.5	30,370.6
129	Capital	Electric Distribution	2C	E Dist Inst/Repl Network	2C#	Not assigned	SRM Total (NON-RAMP)	SRM Total (NON-RAMP)	Ex 4, Ch 14	No	On-going	Annual	-	-	-	-
130	Capital	Electric Distribution	2F	Build IT Apps & Infra	N/A	Not assigned	SRM Total	SRM Total	Ex 4, Ch 4.5 Ex 4, Ch 20-21	No	On-going	Annual	70,173.5	72,989.8	75,265.1	218,428.4
131	Capital	Electric Distribution	2F	Build IT Apps & Infra	N/A	Not assigned	Distribution Overhead	DOVHD-M005: Additional Asset Data Capture	Ex 4, Ch 4.5 Ex 4, Ch 20-21	Yes	N/A	N/A	-	-	-	-
132	Capital	Electric Distribution	2F	Build IT Apps & Infra	N/A	Not assigned	IT Asset Failure	ITAFL-M005: Multi-Faceted Mitigations	Ex 4, Ch 4.5 Ex 4, Ch 20-21	Yes	N/A	N/A	-	-	-	-
133	Capital	Electric Distribution	2F	Build IT Apps & Infra	N/A	Not assigned	Emergency Preparedness & Response	EPNDR-C002: Situational Awareness and Forecasting Initiatives - WSOC	Ex 4, Ch 4.5 Ex 4, Ch 20-21	Yes	N/A	N/A	-	-	-	-
134	Capital	Electric Distribution	2F	Build IT Apps & Infra	N/A	Not assigned	Wildfire	WLDFR-M0IT: Wildfire IT Work	Ex 4, Ch 4.5 Ex 4, Ch 20-21	Yes	N/A	N/A	27,890.2	29,009.6	29,913.9	86,813.7
135	Capital	Electric Distribution	2F	Build IT Apps & Infra	N/A	Not assigned	Wildfire	POST-GRC: Post-GRC Mitigation	Ex 4, Ch 4.5 Ex 4, Ch 20-21	Yes	N/A	N/A	-	-	-	-
136	Capital	Electric Distribution	2F	Build IT Apps & Infra	N/A	Not assigned	SRM (NON-RAMP)	SRM (NON-RAMP)	Ex 4, Ch 4.5 Ex 4, Ch 20-21	Yes	N/A	N/A	42,283.3	43,980.2	45,351.2	131,614.7
137	Capital	Electric Distribution	3R	Energy Storage Capital	3RG	Remote Grid Install & Cap Add	SRM Total (NON-RAMP)	SRM Total (NON-RAMP)	Ex 4, Ch 13	Yes	N/A	N/A	-	-	-	-
138	Capital	Electric Distribution	49/3U	Inst/Rpl WildFire Mitgt Eqpmnt	49M/3UA	ED WFM PIH Microgrids	SRM Total	SRM Total	Ex 4, Ch 4.3	No	5	8	-	-	-	-
139	Capital	Electric Distribution	49/3U	Inst/Rpl WildFire Mitgt Eqpmnt	49M/3UA	ED WFM PIH Microgrids	Wildfire	WLDFR-M006: PSPS Reduction Initiatives	Ex 4, Ch 4.3	Yes	N/A	N/A	-	-	-	-
140	Capital	Electric Distribution	3U	Inst/Rpl WildFire Mitgt Eqpmnt	3UC	ED WFM Dist Line MSO Device	SRM Total	SRM Total	Ex 4, Ch 4.3	No	4	7	-	-	-	-
141	Capital	Electric Distribution	3U	Inst/Rpl WildFire Mitgt Eqpmnt	3UC	ED WFM Dist Line MSO Device	Wildfire	WLDFR-M006: PSPS Reduction Initiatives	Ex 4, Ch 4.3	No	N/A	N/A	-	-	-	-

	I1	I2	I3	J	K1	K2	L1	L2	L3	L4	M	N1	N2	N3	O	P1	P2	P3	Q	R1	R2	S1	S2	S3
	Actual Annual Costs											Imputed Annual Units				Actual Annual Units								
Line No	2023 Actual Costs	2024 Actual Costs	2025 Actual Costs	Actual Cost for 2023 GRC Cycle to Date ($) (I1+I2+I3)	Difference for 2025 ($) (I3-G3)	Difference for 2023 GRC Cycle to Date ($) (J-H)	Spending Percent Variance for 2025 (%) ((I3-G3)/G3*100)	Spending Percent Variance for 2023 GRC Cycle (%) ((J-H)/H*100)	Spending Variance Explanation Required (Y/N)	Percentage Variance Explanation Required (Y/N)	Unit Type	2023 Imputed Adopted Units	2024 Imputed Adopted Units	2025 Imputed Adopted Units	Imputed Units for 2023 GRC Cycle to Date (N1+N2+N3)	2023 Actual Units	2024 Actual Units	2025 Actual Units	Actual Units for 2023 GRC Cycle to Date (P1+P2+P3)	Difference for 2025 (# of Units) (P3-N3)	Difference for 2023 GRC Cycle to Date (# of Units) (Q-O)	Unit Percent Variance for 2025 (%) ((R1/N3)*100)	Percent Variance for 2023 GRC Cycle to Date (%) ((R2/O)*100)	Unit Variance Explanation Required (Y/N)
106	(90.2)	2,192.2	5,045.3	7,147.3	5,045.3	7,147.3	100.0%	100.0%	NO	NO	Not Unitized: There is no applicable unit of measure for this program.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
107	73,659.3	97,293.1	136,520.4	307,472.7	82,961.3	151,971.5	154.9%	97.7%	YES	YES	# of Notifications Completed	1,817	1,817	1,817	5,450	2,235	2,861	3,224	8,320	1,407	2,870	77.5%	52.7%	YES
108	73,659.3	97,293.1	136,520.4	307,472.7	82,961.3	151,971.5	154.9%	97.7%	N/A	N/A	# of Notifications Completed	1,817	1,817	1,817	5,450	2,235	2,861	3,224	8,320	1,407	2,870	77.5%	52.7%	N/A
109	566.5	484.6	340.2	1,391.3	(626.2)	(1,414.3)	-64.8%	-50.4%	NO	NO	# of Notifications Completed	3,238	3,238	3,238	9,715	2,241	1,685	1,178	5,104	(2,060)	(4,611)	-63.6%	-47.5%	YES
110	566.5	484.6	340.2	1,391.3	(626.2)	(1,414.3)	-64.8%	-50.4%	N/A	N/A	# of Notifications Completed	3,238	3,238	3,238	9,715	2,241	1,685	1,178	5,104	(2,060)	(4,611)	-63.6%	-47.5%	N/A
111	9,026.6	9,089.6	21,094.0	39,210.2	13,334.9	16,682.7	171.9%	74.1%	NO	YES	# of Tags Completed	144	144	144	432	88	100	138	326	(6)	(106)	-4.2%	-24.5%	NO
112	9,026.6	9,089.6	21,094.0	39,210.2	13,334.9	16,682.7	171.9%	74.1%	N/A	N/A	# of Tags Completed	144	144	144	432	88	100	138	326	(6)	(106)	-4.2%	-24.5%	N/A
113	317.3	194.1	101.5	612.8	69.7	520.4	218.9%	563.1%	NO	NO	# locations	2	2	2	6	14	6	5	25	3	19	150.0%	316.7%	YES
114	317.3	194.1	101.5	612.8	69.7	520.4	218.9%	563.1%	N/A	N/A	# locations	2	2	2	6	14	6	5	25	3	19	150.0%	316.7%	N/A
115	2,988.1	196.6	4,230.2	7,414.9	(4,853.1)	(18,957.2)	-53.4%	-71.9%	NO	NO	Not Unitized: There is no applicable unit of measure for this program.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
116	2,988.1	196.6	4,230.2	7,414.9	(4,853.1)	(18,957.2)	-53.4%	-71.9%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
117	31.7	890.2	469.8	1,391.7	469.8	1,391.7	100.0%	100.0%	NO	NO	Not Unitized: There is no applicable unit of measure for this program.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
118	6.9	3.5	224.1	234.5	(139.9)	(822.5)	-38.4%	-77.8%	NO	NO	# relays replaced	25	25	25	75	3	7	4	14	(21)	(61)	-84.0%	-81.3%	YES
119	6.9	3.5	224.1	234.5	(139.9)	(822.5)	-38.4%	-77.8%	N/A	N/A	# relays replaced	25	25	25	75	3	7	4	14	(21)	(61)	-84.0%	-81.3%	N/A
120	2.6	1.4	-	4.0	-	4.0	0.0%	100.0%	NO	NO	Not Unitized: There is no applicable unit of measure for this program.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
121	6,051.4	6,809.8	7,707.0	20,568.3	3,348.9	7,915.0	76.8%	62.6%	NO	NO	# transformers/network protector replaced	25	25	25	75	46	37	46	129	21	54	84.0%	72.0%	YES
122	3,206.3	6,809.8	7,707.0	17,723.2	6,601.8	14,514.1	597.3%	452.3%	N/A	N/A	# transformers/network protector replaced	2	2	2	6	27	37	46	110	44	104	2200.0%	1733.3%	N/A
123	2,092.6	-	-	2,092.6	(3,007.2)	(6,638.4)	-100.0%	-76.0%	N/A	N/A	# transformers/network protector replaced	8	8	8	24	4	-	-	4	(8)	(20)	-100.0%	-83.3%	N/A
124	752.5	-	-	752.5	(245.6)	39.4	-100.0%	5.5%	N/A	N/A	# transformers/network protector replaced	15	15	15	45	15	-	-	15	(15)	(30)	-100.0%	-66.7%	N/A
125	88.3	9.4	3.6	101.3	3.6	101.3	100.0%	100.0%	NO	NO	# of manhole covers replaced	-	-	-	-	-	-	-	-	-	-	0.0%	0.0%	NO
126	88.3	9.4	3.6	101.3	3.6	101.3	100.0%	100.0%	N/A	N/A	# of manhole covers replaced	-	-	-	-	-	-	-	-	-	-	0.0%	0.0%	N/A
127	9,937.6	9,461.1	9,565.3	28,964.0	(895.2)	(1,406.6)	-8.6%	-4.6%	NO	NO	Not Unitized: There is no applicable unit of measure for this program.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
128	9,937.6	9,461.1	9,565.3	28,964.0	(895.2)	(1,406.6)	-8.6%	-4.6%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
129	(22.5)	(109.5)	12.4	(119.5)	12.4	(119.5)	100.0%	-100.0%	NO	NO	Not Unitized: There is no applicable unit of measure for this program.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
130	105,258.8	139,198.3	94,686.3	339,143.4	19,421.2	120,715.0	25.8%	55.3%	NO	YES	Not Unitized: There is no applicable unit of measure for this program.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
131	677.8	-	-	677.8	-	677.8	0.0%	100.0%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
132	34,788.0	23,275.1	-	58,063.2	-	58,063.2	0.0%	100.0%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
133	2,408.0	-	-	2,408.0	-	2,408.0	0.0%	100.0%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
134	45,036.3	76,595.8	35,246.6	156,878.7	5,332.7	70,065.0	17.8%	80.7%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
135	4,257.9	-	-	4,257.9	-	4,257.9	0.0%	100.0%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
136	18,090.7	39,327.4	59,439.7	116,857.8	14,088.5	(14,756.9)	31.1%	-11.2%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
137	-	-	2,192.0	2,192.0	2,192.0	2,192.0	100.0%	100.0%	NO	NO	Not Unitized: There is no applicable unit of measure for this program.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
138	262.4	652.3	271.4	1,186.1	271.4	1,186.1	100.0%	100.0%	NO	NO	Not Unitized: There is no applicable unit of measure for this program.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
139	262.4	652.3	271.4	1,186.1	271.4	1,186.1	100.0%	100.0%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
140	-	2,352.6	(594.8)	1,757.7	(594.8)	1,757.7	-100.0%	100.0%	NO	NO	Not Unitized: Work is non-homogeneous and not repeatable	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
141	-	2,352.6	(594.8)	1,757.7	(594.8)	1,757.7	-100.0%	100.0%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

	T	U	V1	V2	V3	W	X
			Forecast				
Line No	2025 Cost Variance Explanation	2025 Unit Variance Explanation	Scope (U, O, or T)	Schedule (U, O, or T)	Budget (U, O, or T)	Status	Completion Status Statement
106	Below variance threshold.	Below variance threshold.	On-Target	On-Target	Over	Proceeding as Planned	This program will continue in PG&E's 2023 GRC period. The purpose of this MAT is to capture program level adjustments including standard cost variances.
107	Program expenditures exceeded imputed adopted due to higher unit costs than adopted and the completion of more units than forecast. Additionally, increased spending on contract labor and materials contributed to the higher overall expenditure.	Actual units exceeded imputed units because more priority work was identified through inspections than forecast.	Over	On-Target	Over	Proceeding as Planned	This program is part of 2023 GRC cycle. The purpose of this program is to provide underground preventative maintenance for deteriorated facilities that are not an imminent hazard, and have not caused an outage. Facilities include transformers, conduit, enclosures, pads, and idle equipment.
108	N/A	N/A	N/A	N/A	N/A	N/A	N/A
109	Below variance threshold.	Actual units were below imputed units because fewer than expected Fault Indicators were identified as needing replacement during inspections.	Under	On-Target	On-Target	Proceeding as Planned	This program is part of 2023 GRC cycle. The purpose of this program is for the replacement of deteriorated fault indicators that are not an imminent hazard, and have not caused an outage. Spending in this program is based on inspection find rates.
110	N/A	N/A	N/A	N/A	N/A	N/A	N/A
111	Program expenditures exceeded imputed regulatory values due increased unit costs, and increased costs associated with the types of facilities addressed in 2025.	Below variance threshold.	On-Target	On-Target	Over	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is the replacement of Underground Critical Operating Equipment (COE), which is equipment determined to be necessary for operations. COE is identified for replacement by the division operators, M&C, & restoration, and validated by Distribution Engineers based on damage and criticality to operations. Going forward, PG&E may spend the imputed amount but anticipates completing fewer units than imputed due to the increase in unit costs.
112	N/A	N/A	N/A	N/A	N/A	N/A	N/A
113	Below variance threshold.	Actual units exceeded imputed units because more work was identified through inspections than forecast.	Over	On-Target	Over	Proceeding as Planned	This program is part of 2023 GRC cycle. The purpose of this program is the removal of underground idle facilities deemed necessary for removal.
114	N/A	N/A	N/A	N/A	N/A	N/A	N/A
115	Below variance threshold.	Below variance threshold.	On-Target	On-Target	Under	Proceeding as Planned	This program is part of the 2023 GRC cycle. This program covers major underground projects costing more than $100,000 per location. This program relates to safety, reliability, or maintenance because it addresses non-conforming equipment identified by preventative maintenance programs such as inspections and patrols, as well as internal operational processes.
116	N/A	N/A	N/A	N/A	N/A	N/A	N/A
117	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program will continue in PG&E's 2023 GRC period. The purpose of this MAT is to capture program level adjustments, including standard cost variances and smaller projects.
118	Below variance threshold.	Actual units were below imputed units because many of the failures of relays required the replacement of entire network protector units, which is recorded to MAT 2CC, resulting in fewer 2CA units. Relay installations and replacements are performed for both reliability (2CA), and in connection with emergency or weather-related events in other MWC like 17.	Under	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to replace network protector relays to maintain a safe and reliable distribution network system. Relay installations and replacements are performed for both reliability in MAT 2CA, and in connection with emergency or weather-related events in other programs, both of which are dependent of PG&E's available inventory. This is a defect demand-driven program.
119	N/A	N/A	N/A	N/A	N/A	N/A	N/A
120	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program will continue in PG&E's 2023 GRC period. It is driven primarily by safety and operating performance of the distribution networks in San Francisco and Oakland. This program replaces older SCADA equipment on the SCADA monitoring system that fails due to age, flooding, etc.
121	Below variance threshold.	Actual units exceeded imputed units due to a higher volume of condition-based replacements than expected as a result of adverse weather events. In addition, as explained in MAT 2CA above, the failure of many relays required replacement of entire network protector units which were then performed under MAT 2CC.	Under	On-Target	Over	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is a continuing effort to replace network transformers and protectors to maintain a safe and reliable distribution network system.
122	N/A	N/A	N/A	N/A	N/A	N/A	N/A
123	N/A	N/A	N/A	N/A	N/A	N/A	N/A
124	N/A	N/A	N/A	N/A	N/A	N/A	N/A
125	Below variance threshold.	Actual units were not recorded due to this MAT 2CD not being forecasted. Thus, there is no imputed adopted units nor recorded amounts in 2023 through 2025. The program is scheduled to restart in 2026.	On-Target	On-Target	On-Target	Proceeding as Planned	This program is scheduled to restart in 2026 and continue in the 2027 GRC period. This program replaces existing manhole covers on the electric distribution network and distribution radial systems with venting manhole covers. This program relates to safety, reliability, or maintenance because it addresses public safety in the event of an electrical failure in an underground vault and the possible ejection of the manhole cover.
126	N/A	N/A	N/A	N/A	N/A	N/A	N/A
127	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program will continue in PG&E's 2023 GRC period. This program installs new network SCADA monitoring systems for the electric distribution networks, including sensor installation, communications, fiber optic replacement and programming activities. This program new safety monitoring system provides information to help prevent in-service failure of the monitored equipment in the distribution network system.
128	N/A	N/A	N/A	N/A	N/A	N/A	N/A
129	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program will continue in PG&E's 2023 GRC period. The purpose of this MAT is to capture program level adjustments, including standard cost variances.
130	Program expenditures exceeded imputed regulatory values for Wildfire Mitigations due to the capitalization of a five year pre-paid agreement for a software as a service (SaaS) application (Foundry) that provides the capability of harnessing highly available data to analyze, build, visualize and deploy technology solutions that support Wildfire Mitigations. Electric Distribution technology program expenditures were above imputed regulatory values due to unplanned general IT expenditures on Field Area Network assets that experienced performance issues. The asset replacements have been prioritized to address the areas of greatest risk first.	Below variance threshold.	On-Target	On-Target	Over	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is 1) provide technology solution support for the development and implementation of the Integrated Grid Platform; and 2) provide technology solutions that support wildfire mitigations. The program specifically provides hardware and software network and telecommunications solutions as well as enhancements to software planning tools in support of wildfire mitigation.
131	N/A	N/A	N/A	N/A	N/A	N/A	N/A
132	N/A	N/A	N/A	N/A	N/A	N/A	N/A
133	N/A	N/A	N/A	N/A	N/A	N/A	N/A
134	N/A	N/A	N/A	N/A	N/A	N/A	N/A
135	N/A	N/A	N/A	N/A	N/A	N/A	N/A
136	N/A	N/A	N/A	N/A	N/A	N/A	N/A
137	Below variance threshold.	Below variance threshold.	Over	Over	Over	Emergent	This program is new and was not in the 2023 GRC. It is in the 2027 GRC and is expected to continue at least through that period. The program is driven by emergent opportunities to remove conventional distribution lines in remote areas and instead serve those customers with PG&E remote grids.
138	Below variance threshold.	Below variance threshold.	Over	Over	Over	Rescheduled	This program is for the installation of temporary distribution microgrids to reduce the number of customers impacted by PSPS events. This program began in 2018 and was forecasted to be completed in 2022 but the timeline was extended, hence the categorization as Rescheduled. This program is now complete and any additional charges are related to the close out of the projects under the program.
139	N/A	N/A	N/A	N/A	N/A	N/A	N/A
140	Below variance threshold.	Below variance threshold.	Over	Over	Over	Emergent	This program is complete and costs shown in 2025 are accounting adjustments. This program is to address ignition risk created by some Motorized Switch Operators (MSO) that were initially installed by PG&E in 2019 as sectionalizing devices. Despite the switches being understood to meet CalFire's exempt criteria for not posing an ignition risk during normal operations, PG&E crews noted that some MSO switches exhibited an arc flash during the opening operation requiring replacement. In the 2023 GRC, PG&E had planned to replace or retrofit all MSO switches by 2022. However, the program required expansion to mitigate wildfire risk, and PG&E continued to replace MSO switches through 2024. PG&E categorized this program as Emergent because it had not forecasted this program to continue in the 2023 GRC cycle.
141	N/A	N/A	N/A	N/A	N/A	N/A	N/A

TABLE 3-4
2025 RSAR
2023 GRC CYCLE ELECTRIC DISTRIBUTION CAPITAL COMPARISON BY MAT CODE FOR SRM WORK
(THOUSANDS OF DOLLARS)
(CONTINUED)

Line No	A Type (O&M Expense or Capital)	B Functional Area	C1 MWC	C2 MWC Name	C3 MAT	C4 MAT Name	C5 RAMP Risk Name	C6 RAMP Mitigation and/or Control Name	C7 2023 GRC Testimony Reference	D RAMP Roll-up (Yes/No)	E Program/ Project Life (years)	F Program/ Project Year	G1 Imputed Adopted Costs: 2023 Imputed Adopted Costs	G2 Imputed Adopted Costs: 2024 Imputed Adopted Costs	G3 Imputed Adopted Costs: 2025 Imputed Adopted Costs	H Imputed Cost for 2023 GRC Cycle to Date ($) (G1+G2+G3)
142	Capital	Electric Distribution	49/3U	Inst/Rpl WildFire Mitgt Eqpmnt	49I/3UD	ED WFM Dist Fault Anticipation	SRM Total	SRM Total	Ex 4, Ch 4.3	No	On-going	Annual	9,468.5	9,888.8	10,170.1	29,527.3
143	Capital	Electric Distribution	49/3U	Inst/Rpl WildFire Mitgt Eqpmnt	49I/3UD	ED WFM Dist Fault Anticipation	Wildfire	WLDFR-M012: Situational Awareness and Forecasting Initiatives - DFA	Ex 4, Ch 4.3	No	N/A	N/A	9,468.5	9,888.8	10,170.1	29,527.3
144	Capital	Electric Distribution	49/3U	Inst/Rpl WildFire Mitgt Eqpmnt	49I/3UE	ED WFM Early Fault Detection	SRM Total	SRM Total	Ex 4, Ch 4.3	No	On-going	Annual	5,739.5	5,994.3	6,164.8	17,898.6
145	Capital	Electric Distribution	49/3U	Inst/Rpl WildFire Mitgt Eqpmnt	49I/3UE	ED WFM Early Fault Detection	Wildfire	WLDFR-M011: Situational Awareness and Forecasting Initiatives - EFD	Ex 4, Ch 4.3	No	N/A	N/A	5,739.5	5,994.3	6,164.8	17,898.6
146	Capital	Electric Distribution	49/3U	Inst/Rpl WildFire Mitgt Eqpmnt	49T/3UF	ED FuseSaver	SRM Total	SRM Total	Ex 4, Ch 4.3	No	On-going	Annual	3,105.0	3,242.9	3,335.1	9,683.0
147	Capital	Electric Distribution	49/3U	Inst/Rpl WildFire Mitgt Eqpmnt	49T/3UF	ED FuseSaver	Wildfire	WLDFR-M10B: Additional System Automation and Protection - FuseSaver	Ex 4, Ch 4.3	No	N/A	N/A	3,105.0	3,242.9	3,335.1	9,683.0
148	Capital	Electric Distribution	49/3U	Inst/Rpl WildFire Mitgt Eqpmnt	49I/3UL	ED WFM Line Sensors	SRM Total	SRM Total	Ex 4, Ch 4.3	No	On-going	Annual	8,717.0	9,104.0	9,362.9	27,183.9
149	Capital	Electric Distribution	49/3U	Inst/Rpl WildFire Mitgt Eqpmnt	49I/3UL	ED WFM Line Sensors	Wildfire	WLDFR-M07A: Situational Awareness and Forecasting Initiatives - Line Sensors	Ex 4, Ch 4.3	No	N/A	N/A	8,717.0	9,104.0	9,362.9	27,183.9
150	Capital	Electric Distribution	49/3U	Inst/Rpl WildFire Mitgt Eqpmnt	49H/3UP	ED WFM Dist Protective Device	SRM Total	SRM Total	Ex. 4, Ch 4.3	No	On-going	Annual	12,602.4	13,161.8	13,536.2	39,300.5
151	Capital	Electric Distribution	49/3U	Inst/Rpl WildFire Mitgt Eqpmnt	49H/3UP	ED WFM Dist Protective Device	Wildfire	WLDFR-M006: PSPS Reduction Initiatives	Ex. 4, Ch 4.3	Yes	N/A	N/A	12,602.4	13,161.8	13,536.2	39,300.5
152	Capital	Electric Distribution	49/3U	Inst/Rpl WildFire Mitgt Eqpmnt	49H/3UP	ED WFM Dist Protective Device	SRM (NON-RAMP)	SRM (NON-RAMP)	Ex 4, Ch 4.3	Yes	N/A	N/A	-	-	-	-
153	Capital	Electric Distribution	49/3U	Inst/Rpl WildFire Mitgt Eqpmnt	49R/3UR	ED WFM REFCL	SRM Total	SRM Total	Ex 4, Ch 4.3	No	On-going	Annual	18,304.1	19,116.6	19,660.3	57,081.0
154	Capital	Electric Distribution	49/3U	Inst/Rpl WildFire Mitgt Eqpmnt	49R/3UR	ED WFM REFCL	Wildfire	WLDFR-M10C: Additional System Automation and Protection - REFCL	Ex 4, Ch 4.3	Yes	N/A	N/A	17,901.1	19,116.6	19,660.3	56,678.0
155	Capital	Electric Distribution	49/3U	Inst/Rpl WildFire Mitgt Eqpmnt	49R/3UR	ED WFM REFCL	SRM (NON-RAMP)	SRM (NON-RAMP)	Ex 4, Ch 4.3	Yes	N/A	N/A	403.0	-	-	403.0
156	Capital	Electric Distribution	49/3U	Inst/Rpl WildFire Mitgt Eqpmnt	49A/3US	ED WFM SCADA Non Reclose	SRM Total	SRM Total	Ch 4.3, Ch 4.6	No	On-going	Annual	-	-	-	-
157	Capital	Electric Distribution	49/3U	Inst/Rpl WildFire Mitgt Eqpmnt	49A/3US	ED WFM SCADA Non Reclose	Wildfire	WLDFR-M020: Enhanced Powerline Safety Settings	Ch 4.3, Ch 4.6	Yes	N/A	N/A	-	-	-	-
158	Capital	Electric Distribution	49/3U	Inst/Rpl WildFire Mitgt Eqpmnt	49A/3US	ED WFM SCADA Non Reclose	Wildfire	WLDFR-M10A: Additional System Automation and Protection	Ch 4.3, Ch 4.6	Yes	N/A	N/A	-	-	-	-
159	Capital	Electric Distribution	49/3U	Inst/Rpl WildFire Mitgt Eqpmnt	49A/3US	ED WFM SCADA Non Reclose	SRM (NON-RAMP)	SRM (NON-RAMP)	Ch 4.3, Ch 4.7	Yes	N/A	N/A	-	-	-	-
160	Capital	Electric Distribution	49	Inst/Rpl WildFire Mitgt Eqpmnt	49A	Distribution Line Automation	SRM Total	SRM Total	Ex 4, Ch 13 Ex 4, Ch 4.3	Yes	On-going	Annual	1,920.7	2,006.0	2,063.0	5,989.7
161	Capital	Electric Distribution	49	Inst/Rpl WildFire Mitgt Eqpmnt	49A	Distribution Line Automation	Distribution Overhead	DOVHD-M010: 3A and 4C Line Recloser Replacement	Ex 4, Ch 13 Ex 4, Ch 4.3	Yes	N/A	N/A	1,920.7	2,006.0	2,063.0	5,989.7
162	Capital	Electric Distribution	3U	Inst/Rpl WildFire Mitgt Eqpmnt	3UT	ED WFM Non-Exempt Expulsion	SRM Total	SRM Total	Ex 4, Ch 11 Ex 4, Ch 4.3	No	7	6	-	-	-	-
163	Capital	Electric Distribution	3U	Inst/Rpl WildFire Mitgt Eqpmnt	3UT	ED WFM Non-Exempt Expulsion	Distribution Overhead	DOVHD-M004: Expulsion Fuse Replacement	Ex 4, Ch 11 Ex 4, Ch 4.3	No	N/A	N/A	-	-	-	-
164	Capital	Electric Distribution	3U	Inst/Rpl WildFire Mitgt Eqpmnt	3UT	ED WFM Non-Exempt Expulsion	Wildfire	WLDFR-M004: Expulsion Fuse Replacement	Ex 4, Ch 11 Ex 4, Ch 4.3	No	N/A	N/A	-	-	-	-
165	Capital	Electric Distribution	3U	Inst/Rpl WildFire Mitgt Eqpmnt	3UT	ED WFM Non-Exempt Expulsion	SRM (NON-RAMP)	SRM (NON-RAMP)	Ex 4, Ch 11 Ex 4, Ch 4.3	No	N/A	N/A	-	-	-	-
166	Capital	Electric Distribution	46	E Dist Subst Capacity	46A	DSub Nor Capacity	SRM Total (NON-RAMP)	SRM Total (NON-RAMP)	Ex 4, Ch 17	No	On-going	Annual	16,420.4	17,149.3	17,637.0	51,206.7
167	Capital	Electric Distribution	46	E Dist Subst Capacity	46F	DSub Em and Op Capacity	SRM Total (NON-RAMP)	SRM Total (NON-RAMP)	Ex 4, Ch 17	No	On-going	Annual	1,019.2	1,064.4	1,094.7	3,178.3
168	Capital	Electric Distribution	46	E Dist Subst Capacity	46H	DSub New Bus Related Capacity	SRM Total (NON-RAMP)	SRM Total (NON-RAMP)	Ex 4, Ch 17	No	On-going	Annual	43,142.9	45,058.0	46,339.6	134,540.4
169	Capital	Electric Distribution	46	E Dist Subst Capacity	46N	DSub Land Purchase_ New Sub	SRM Total (NON-RAMP)	SRM Total (NON-RAMP)	Ex 4, Ch 17	No	On-going	Annual	-	-	-	-
170	Capital	Electric Distribution	48	E Dist Subst Repl Other Equip	48A	Repl Dsub Other Equipment	SRM Total	SRM Total	Ex 4, Ch 15	No	On-going	Annual	4,401.6	4,596.9	4,727.7	13,726.2
171	Capital	Electric Distribution	48	E Dist Subst Repl Other Equip	48A	Repl Dsub Other Equipment	Substation	SBSTN-C16A: Proactive Asset Replacement - Ground Grid	Ex 4, Ch 15	Yes	N/A	N/A	4,401.6	4,596.9	4,727.7	13,726.2

Line No	I1 Actual Annual Costs: 2023 Actual Costs	I2 Actual Annual Costs: 2024 Actual Costs	I3 Actual Annual Costs: 2025 Actual Costs	J Actual Cost for 2023 GRC Cycle to Date ($) (I1+I2+I3)	K1 Difference for 2025 ($) (I3-G3)	K2 Difference for 2023 GRC Cycle to Date ($) (J-H)	L1 Spending Percent Variance for 2025 (%) ((I3-G3)/G3*100)	L2 Spending Percent Variance for 2023 GRC Cycle (%) ((J-H)/H*100)	L3 Spending Variance Explanation Required (Y/N)	L4 Percentage Variance Explanation Required (Y/N)	M Unit Type	N1 Imputed Annual Units: 2023 Imputed Adopted Units	N2 Imputed Annual Units: 2024 Imputed Adopted Units	N3 Imputed Annual Units: 2025 Imputed Adopted Units	O Imputed Units for 2023 GRC Cycle to Date (N1+N2+N3)	P1 Actual Annual Units: 2023 Actual Units	P2 Actual Annual Units: 2024 Actual Units	P3 Actual Annual Units: 2025 Actual Units	Q Actual Units for 2023 GRC Cycle to Date (P1+P2+P3)	R1 Difference for 2025 (# of Units) (P3-N3)	R2 Difference for 2023 GRC Cycle to Date (# of Units) (Q-O)	S1 Unit Percent Variance for 2025 (%) ((R1/N3)*100)	S2 Percent Variance for 2023 GRC Cycle to Date (%) ((R2/O)*100)	S3 Unit Variance Explanation Required (Y/N)
142	180.4	2,394.9	3,305.9	5,881.2	(6,864.2)	(23,646.2)	-67.5%	-80.1%	NO	NO	# of sensor locations	116	116	116	348	5	17	17	39	(99)	(309)	-85.3%	-88.8%	YES
143	180.4	2,394.9	3,305.9	5,881.2	(6,864.2)	(23,646.2)	-67.5%	-80.1%	N/A	N/A	# of sensor locations	116	116	116	348	5	17	17	39	(99)	(309)	-85.3%	-88.8%	N/A
144	890.9	2,802.8	8,233.7	11,927.4	2,068.9	(5,971.2)	33.6%	-33.4%	NO	NO	# of sensor locations	250	250	250	750	55	97	335	487	85	(263)	34.0%	-35.1%	YES
145	890.9	2,802.8	8,233.7	11,927.4	2,068.9	(5,971.2)	33.6%	-33.4%	N/A	N/A	# of sensor locations	250	250	250	750	55	97	335	487	85	(263)	34.0%	-35.1%	N/A
146	7,061.8	4,033.2	85.0	11,180.0	(3,250.1)	1,497.1	-97.5%	15.5%	NO	NO	# of FuseSavers installed	80	80	117	277	49	11	2	62	(115)	(215)	-98.3%	-77.6%	YES
147	7,061.8	4,033.2	85.0	11,180.0	(3,250.1)	1,497.1	-97.5%	15.5%	N/A	N/A	# of FuseSavers installed	80	80	117	277	49	11	2	62	(115)	(215)	-98.3%	-77.6%	N/A
148	3,037.2	1,682.5	1,697.8	6,417.6	(7,665.1)	(20,766.3)	-81.9%	-76.4%	NO	NO	# of sensor locations	900	900	900	2,700	247	193	238	678	(662)	(2,022)	-73.6%	-74.9%	YES
149	3,037.2	1,682.5	1,697.8	6,417.6	(7,665.1)	(20,766.3)	-81.9%	-76.4%	N/A	N/A	# of sensor locations	900	900	900	2,700	741	193	238	1,172	(662)	(1,528)	-73.6%	-56.6%	N/A
150	13,992.6	4,040.1	5,855.0	23,887.7	(7,681.2)	(15,412.8)	-56.7%	-39.2%	NO	NO	# of installations or replacements of sectionalizing devices	100	100	100	300	82	32	37	151	(63)	(149)	-63.0%	-49.7%	YES
151	13,992.6	4,040.1	5,744.6	23,777.2	(7,791.7)	(15,523.2)	-57.6%	-39.5%	N/A	N/A	# of installations or replacements of sectionalizing devices	100	100	100	300	82	32	37	151	(63)	(149)	-63.0%	-49.7%	N/A
152	-	-	110.4	110.4	110.4	110.4	100.0%	100.0%	N/A	N/A	# of installations or replacements of sectionalizing devices	-	-	-	-	-	-	-	-	-	-	0.0%	0.0%	N/A
153	71.6	4.5	-	76.0	(19,660.3)	(57,005.0)	-100.0%	-99.9%	NO	YES	Not Unitized: There is no applicable unit of measure for this program.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
154	71.6	4.5	-	76.0	(19,660.3)	(56,602.0)	-100.0%	-99.9%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
155	-		-	-	-	(403.0)	0.0%	-100.0%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
156	12,785.5	11,572.8	11,612.1	35,970.5	11,612.1	35,970.5	100.0%	100.0%	NO	YES	# of devices with DCD installation	-	-	-	-	480	400	300	1,180	300	1,180	100.0%	100.0%	YES
157	12,744.4	11,576.5	11,333.4	35,654.3	11,333.4	35,654.3	100.0%	100.0%	N/A	N/A	# of devices with DCD installation	-	-	-	-	480	400	300	1,180	300	1,180	100.0%	100.0%	N/A
158	50.6	-	-	50.6	-	50.6	0.0%	100.0%	N/A	N/A	# of devices	-	-	-	-	-	-	-	-	-	-	0.0%	0.0%	N/A
159	-	-	278.7	278.7	278.7	278.7	100.0%	100.0%	N/A	N/A	# of devices	-	-	-	-	-	-	-	-	-	-	0.0%	0.0%	N/A
160	(9.5)	(3.7)	6,828.8	6,815.6	4,765.8	825.9	231.0%	13.8%	NO	NO	# of Devices	18	18	18	54	-	-	-	-	(18)	(54)	-100.0%	-100.0%	YES
161	(9.5)	(3.7)	6,828.8	6,815.6	4,765.8	825.9	231.0%	13.8%	N/A	N/A	# of Devices	18	18	18	54	-	-	-	-	(18)	(54)	-100.0%	-100.0%	N/A
162	-	16,932.3	11,771.6	28,703.8	11,771.6	28,703.8	100.0%	100.0%	NO	YES	# Expulsion Fuses Replaced	-	-	-	-	-	3,106	1,393	4,499	1,393	4,499	100.0%	100.0%	YES
163	-	16,932.3	11,373.5	28,305.8	11,373.5	28,305.8	100.0%	100.0%	N/A	N/A	# Expulsion Fuses Replaced	-	-	-	-	-	3,106	1,393	4,499	1,393	4,499	100.0%	100.0%	N/A
164	-	16,932.3	11,373.5	28,305.8	11,373.5	28,305.8	100.0%	100.0%	N/A	N/A	# Expulsion Fuses Replaced	-	-	-	-	-	3,106	1,393	4,499	1,393	4,499	100.0%	100.0%	N/A
165	-	-	398.0	398.0	398.0	398.0	100.0%	100.0%	N/A	N/A	# Expulsion Fuses Replaced	-	-	-	-	-	3,106	1,393	4,499	1,393	4,499	100.0%	100.0%	N/A
166	18,203.9	20,546.5	22,312.9	61,063.3	4,675.9	9,856.6	26.5%	19.2%	NO	NO	Not Unitized: There is no applicable unit of measure for this program.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
167	2,547.3	2,930.4	12,802.6	18,280.4	11,707.9	15,102.1	1069.5%	475.2%	NO	YES	Not Unitized: There is no applicable unit of measure for this program.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
168	46,817.4	76,589.5	122,347.6	245,754.5	76,008.0	111,214.1	164.0%	82.7%	YES	YES	Not Unitized: There is no applicable unit of measure for this program.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
169	(286.0)	173.7	(380.9)	(493.3)	(380.9)	(493.3)	-100.0%	-100.0%	NO	NO	Not Unitized: There is no applicable unit of measure for this program.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
170	769.6	1,974.7	4,850.7	7,595.1	123.0	(6,131.1)	2.6%	-44.7%	NO	NO	Not Unitized: There is no applicable unit of measure for this program.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
171	769.6	1,974.7	4,850.7	7,595.1	123.0	(6,131.1)	2.6%	-44.7%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Line No	T 2025 Cost Variance Explanation	U 2025 Unit Variance Explanation	V1 Forecast: Scope (U, O, or T)	V2 Forecast: Schedule (U, O, or T)	V3 Forecast: Budget (U, O, or T)	W Status	X Completion Status Statement
142	Below variance threshold.	Program units were below imputed values because the work plan for Distribution Fault Anticipation (DFA) sensors was updated to be in alignment with PG&E's commitments in the 2023-2025 WMP. WMP commitment for DFA for this period were 5, 15, 15 respectively (for years 2023, 2024 and 2025). In 2025, PG&E installed 17 DFA units rather than the 116 units imputed in the GRC, meeting/exceeding the WMP commit of 15 units.	Under	On-Target	Under	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to install distribution fault anticipation sensors in substations which individually and in combination with other sensors, provide real-time monitoring capability of the grid. During the 2023 GRC cycle PG&E anticipates that it will continue to spend below GRC imputed amounts but will meet its WMP commitments (see PG&E's 2023-2025 WMP Revision 8, Initiative Activity Tracking ID SA-10, Section 8.3.3.1). PG&E is calling this program on-target and proceeding as planned because 1) we are meeting our WMP commitment and 2) this technology is early stage and we continue to evaluate feasibility for large scale deployment. Underspend in this program would have gone to support wildfire mitigation capital programs like EPSS.
143	N/A	N/A	N/A	N/A	N/A	N/A	N/A
144	Below variance threshold.	Program units exceeded imputed values because the work plan for Early Fault Detection (EFD) sensors was updated to be in alignment with PG&E's commits in the 2023-2025 WMP. WMP commits for EFD for this period were 2, 2, and 4 circuits respectively for years 2023, 2024 and 2025. In 2025 PG&E installed 335 EFD units rather than the 250 units imputed in the GRC to completely cover the 4 circuits with the technology as required by the WMP commitment.	Under	On-Target	Under	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to install Early Fault Detection sensor on high fire threat area circuits to identify incipient issues that could lead to asset failures. PG&E is calling this on-target for schedule and proceeding as planned for status because the current goal is to meet the current WMP commitment rather than the GRC imputed amounts. During the 2023 GRC cycle PG&E anticipates that it will continue to be below GRC imputed amounts but will meet its WMP commitments (see PG&E's 2023-2025 WMP Revision 8, Initiative Activity Tracking ID SA-11, Section 8.3.3.1). Underspend in this program would have gone to support wildfire mitigation capital programs like EPSS.
145	N/A	N/A	N/A	N/A	N/A	N/A	N/A
146	Below variance threshold.	Program units were below imputed values due to the transition of work that was forecasted in this MAT code for EPSS purposes recorded in MAT 49D. PG&E does not anticipate using this MAT code for traditional fuse savers for the remainder of the GRC cycle, but It is possible that some gang operated protective devices may be recorded here in place of existing fuses on circuits traversing HFTD areas of its service territory.	Under	Under	Under	Emergent	The purpose of this program is the installation of technology to detect and isolate outages, and restore service to customers (i.e., fuse savers, gang operated protective devices). Although some work may be recorded to this MAT code as described in the unit variance explanation, PG&E is categorizing it as Cancelled because this MAT code is in transition and is not being used as initially forecasted.
147	N/A	N/A	N/A	N/A	N/A	N/A	N/A
148	Below variance threshold.	Program units were below imputed values because PG&E changed the unit type since filing the 2023 GRC. Imputed annual units are # of sensors. Actual annual units are locations (with 3 sensors / location). Work plans for Line Sensors were updated to be in alignment with PG&E's commits in the 2023-2025 WMP. WMP commitments for Line Sensors for this period were 40 circuits annually. In 2025, PG&E installed Line Sensors in 238 locations (or 714 sensors) across 45 circuit rather that the 900 units imputed in the GRC, meeting / exceeding the WMP commitment of 40 circuits.	Under	On-Target	Under	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to install Line Sensors on high fire threat area circuits which individually and in combination with other sensors, provide real-time monitoring capability of the grid. PG&E is calling this on-target for schedule and proceeding as planned for status because the current goal is to meet the current WMP commitment rather than the GRC imputed amounts. During the 2023 GRC cycle PG&E anticipates that it will continue to be below GRC imputed amounts but will meet its WMP commitments (see PG&E's 2023-2025 WMP Revision 8, Initiative Activity Tracking ID SA-02, Section 8.3.3.1). Underspend in this program would have gone to support wildfire mitigation capital programs like EPSS.
149	N/A	N/A	N/A	N/A	N/A	N/A	N/A
150	Below variance threshold.	Actual units were below imputed units because most of the highest impact locations have already been sectionalized with automated equipment, so there is a reduced benefit (in terms of number of customers likely to benefit from such devices during PSPS events) when compared to work performed in previous years. Underspend in this area would have been reallocated to support other Wildfire initiatives like EPSS, for which, in terms of sectionalizing, also benefits PSPS.	Under	On-Target	Under	Proceeding as Planned	This program is ongoing and will continue in PG&E 2023 GRC time period though at a slower pace than forecasted. The purpose of this program is to install automated electrical equipment designed to isolate faulted lines, limit line reclosing and facilitate the remote opening and closing of switches necessary to efficiently implement PSPS. PG&E anticipated that it will continue installations for the remainder of the GRC cycle, though at a slower pace than forecasted.
151	N/A	N/A	N/A	N/A	N/A	N/A	N/A
152	N/A	N/A	N/A	N/A	N/A	N/A	N/A
153	Program expenditures were below imputed regulatory values because of delays in the Rapid Earth Fault Current Limiter (REFCL) demonstration project due to technology and system integration challenges.	Below variance threshold.	Under	Under	Under	Canceled	The purpose of this program is the evaluation of the effectiveness of the REFCL technology to mitigate the need for PSPS. PG&E does not anticipate continuing this program. Funding has been reallocated to other priority Wildfire programs like EPSS capital.
154	N/A	N/A	N/A	N/A	N/A	N/A	N/A
155	N/A	N/A	N/A	N/A	N/A	N/A	N/A
156	Program expenditures exceeded imputed regulatory values due to the introduction of the Downed Conductor Detection (DCD) program. In 2023 PG&E began the DCD program for EPSS and recorded costs and units to MAT 49A. In 2024 PG&E began recording this work in MAT 3US. The DCD program mitigates ignitions for high impedance faults and is a wildfire mitigation. Note that PG&E did not forecast EPSS capital costs in the 2023 GRC.	Actual units exceeded imputed units because this program was not forecasted; it emerged as a new program in 2023. The unit type is the number of devices with DCD installations.	Over	Over	Over	Emergent	This program's work is ongoing and will continue in PG&E's 2023 GRC period. PG&E is listing the status of this program as Emergent because we did not forecast EPSS capital or the EPSS Downed Conductor Detection (DCD) program in the 2023 GRC. The DCD program uses harmonic analysis to detect arcing present during high impedance faults and provides an immediate trip response. For the remaining GRC cycle, PG&E will continue to record DCD costs to 3US and will be over because it was not forecasted.
157	N/A	N/A	N/A	N/A	N/A	N/A	N/A
158	N/A	N/A	N/A	N/A	N/A	N/A	N/A
159	N/A	N/A	N/A	N/A	N/A	N/A	N/A
160	Below variance threshold.	Actual units were below imputed units due to a change in how PG&E is using this MAT code. PG&E is no longer using this MAT code for the type of work that was forecasted and therefore the unit type is no longer applicable. In 2025 this MAT code was repurposed for a newly reinstituted Distribution Targeted Circuit Program. The Targeted Circuit Program is not unitized because it is comprised of many unit types, with various costs, that are bundled together into a program. Note that any work associated with program units originally forecasted in 49A, are being recorded in MAT 49B, with a focus on EPSS circuits.	Under	Over	Over	Emergent	This program was forecasted in the 2023 GRC to upgrade recloser controllers. Over the course of the 2023 GRC the focus of MWC 49 work has changed and now is focused on EPSS related work like Downed Conductor Detection (DCD) in MAT 3US and the Distributed Targeted Circuit Program. This MAT code is categorized as Emergent because of the change in the costs being recorded as explained in the Unit Variance explanation. PG&E forecasts that it will continue to use this MAT code for the Distribution Targeted Circuit Program for the remainder of the GRC cycle and the costs will be over imputed amounts. Note that this work does mitigate distribution overhead risk, but may not directly align with DOVHD-M010 as presented in the 2020 RAMP.
161	N/A	N/A	N/A	N/A	N/A	N/A	N/A
162	Program expenditures exceeded imputed regulatory values because the imputed adopted costs for replacing non-exempt fuses ($17,869) was included in MAT 2AP total imputed adopted costs ($19,157). The actual costs for replacing non-exempt fuses were recorded under MAT 3UT in 2025. If the 2025 imputed adopted costs for replacing non-exempt fuses ($17,869) in MAT 2AP were compared to the recorded costs in MAT 3UT ($16,932) for 2025, the actual costs would be in line with the imputed adopted costs for 2025.	Actual units exceeded imputed units because 1) this programs was imputed in MAT 2AP and 2) PG&E ramped up the program to focus on approximately 1,393 replacements in HFTDs in 2025 to meet our 2023-2025 WMP commitments.	On-Target	On-Target	On-Target	Proceeding as Planned	PG&E is on-target to replace the remaining known population of non exempt fuses in HFTDs and conclude the program at the end of 2026.
163	N/A	N/A	N/A	N/A	N/A	N/A	N/A
164	N/A	N/A	N/A	N/A	N/A	N/A	N/A
165	N/A	N/A	N/A	N/A	N/A	N/A	N/A
166	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will grow above target due to additional capacity funding deployed in 2024-2026 via SB 410 and Energization Capacity New Business Interim Memorandum Account (ECNBIMA) to provide distribution substation capacity to energize customer loads.
167	Program expenditures exceeded imputed regulatory values due to project completion of rebuild of Monterey Substation. Project completion was expected in 2022, rescheduled to 2025 to accommodate higher priority capacity energization projects for customers.	Below variance threshold.	On-Target	On-Target	Over	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of the program is to support operational capacity work. This work typically consists of (1) adding new circuits for normal maintenance and emergencies; (2) providing emergency capacity inside substations; and/or (3) reducing load or customer count on circuits to enable emergency restoration efforts.
168	Program expenditures exceeded imputed regulatory values due to additional capacity funding deployed in 2025 via SB 410 to provide distribution substation capacity to energize customer loads.	Below variance threshold.	Over	On-Target	Over	Expanded	This program's work is ongoing and will continue above target due to additional capacity funding deployed in 2024-2026 via SB 410 and to provide distribution substation capacity to energize customer loads.
169	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of the program is to fund land purchases for new distribution substations required for customer energization and organic load growth.
170	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	The purpose of this program is ongoing capital infrastructure replacement work to maintain system operations and reliability. In 2023 through 2025, PG&E prioritized substation work (for example in MAT 48L, 54A, and MWC 59) over MAT 48A. For the 2023 GRC cycle, PG&E anticipates that this work will continue to be lower priority than other Substation work.
171	N/A	N/A	N/A	N/A	N/A	N/A	N/A

TABLE 3-4
2025 RSAR
2023 GRC CYCLE ELECTRIC DISTRIBUTION CAPITAL COMPARISON BY MAT CODE FOR SRM WORK
(THOUSANDS OF DOLLARS)
(CONTINUED)

	A	B	C1	C2	C3	C4	C5	C6	C7	D	E	F	G1	G2	G3	H	I1	I2	I3	J	K1	K2	L1	L2	L3	L4	M	N1	N2	N3	O	P1	P2	P3	Q	R1	R2	S1	S2	S3	T	U	V1	V2	V3	W	X
													Imputed Adopted Costs				Actual Annual Costs											Imputed Annual Units				Actual Annual Units										Forecast				
Line No	Type (O&M Expense or Capital)	Functional Area	MWC	MWC Name	MAT	MAT Name	RAMP Risk Name	RAMP Mitigation and/or Control Name	2022 GRC Testimony Reference	RAMP Roll-up (Yes/No)	Program/ Project Life (years)	Program/ Project Year	2023 Imputed Adopted Costs	2024 Imputed Adopted Costs	2025 Imputed Adopted Costs	Imputed Cost for 2023 GRC Cycle to Date ($) ((G1+G2+G3))	2023 Actual Costs	2024 Actual Costs	2025 Actual Costs	Actual Cost for 2023 GRC Cycle to Date ($) ((I1+I2+I3))	Difference for 2025 ($) (I3-G3)	Difference for 2023 GRC Cycle to Date ($) (J-H)	Spending Percent Variance for 2025 (%) ((I3-G3)/G3*100)	Spending Percent Variance for 2023 GRC Cycle (%) ((J-H)/H*100)	Spending Variance Explanation Required (Y/N)	Percentage Variance Explanation Required (Y/N)	Unit Type	2023 Imputed Adopted Units	2024 Imputed Adopted Units	2025 Imputed Adopted Units	Imputed Units for 2023 GRC Cycle to Date (N1+N2+N3)	2023 Actual Units	2024 Actual Units	2025 Actual Units	Actual Units for 2023 GRC Cycle to Date (P1+P2+P3)	Difference for 2025 (# of Units) (P3-N3)	Difference for 2023 GRC Cycle to Date (# of Units) (Q-O)	Unit Percent Variance for 2025 (%) ((R1/N3)*100)	Percent Variance for 2023 GRC Cycle to Date (%) ((R2/O)*100)	Unit Variance Explanation Required (Y/N)	2025 Cost Variance Explanation	2025 Unit Variance Explanation	Scope (U, O, or T)	Schedule (U, O, or T)	Budget (U, O, or T)	Status	Completion Status Statement
172	Capital	Electric Distribution	48	E Dist Subst Repl Other Equip	48A	Repl Dsub Other Equipment	Wildfire	WLDFR-C10A: Substation Proactive Asset Replacement - Ground Grid	Ex 4, Ch 15	Yes	N/A	N/A	4,401.6	4,596.9	4,727.7	13,726.2	759.4	1,974.7	4,850.7	7,584.8	123.0	(6,141.4)	2.6%	-44.7%	N/A	N/A	Not Unitized. See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
173	Capital	Electric Distribution	48	E Dist Subst Repl Other Equip	48A	Repl Dsub Other Equipment		POST-GRC: Post-GRC Mitigation	Ex 4, Ch 15	Yes	N/A	N/A	-	-	-	-	-	-	-	-	10.3	-	10.3	0.0%	100.0%	N/A	N/A	Not Unitized. See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
174	Capital	Electric Distribution	48	E Dist Subst Repl Other Equip	48B	Repl Dsub Regulators	SRM Total (NON-RAMP)	SRM Total (NON-RAMP)	Ex 4, Ch 15	No	On-going	Annual	-	-	-	-	2.2	1.2	-	3.3	-	3.3	0.0%	100.0%	NO	NO	Not Unitized. There is no applicable unit of measure for this program.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program was not forecasted in the 2023 GRC. Replacement of distribution subcstation regulators is integrated under MAT 54A. The program has not been cancelled but this MAT code is no longer being used for that purpose.
175	Capital	Electric Distribution	48	E Dist Subst Repl Other Equip	48C	Repl Dsub Batteries	SRM Total	SRM Total	Ex 4, Ch 15	No	On-going	Annual	3,389.5	3,539.9	3,640.6	10,570.0	2.1	40.5	1.5	44.0	(3,639.2)	(10,526.0)	-100.0%	-99.6%	NO	NO	# of Batteries	10	10	10	30	-	-	-	-	(10)	(30)	-100.0%	-100.0%	YES	Below variance threshold.	Actual units were below imputed units because of the decision to reschedule proactive battery replacements to support higher priority substation work. Rescheduling of these proactive replacements does not compromise safety or reliability.	Under	Under	Under	Rescheduled	The purpose of this program is capital infrastructure replacement work to maintain system operations and reliability. In 2025, PG&E prioritized substation work (for example in MAT 48L, 54A, and MWC 59) over MAT 48C. At this time, PG&E anticipates that this program will continue to be prioritized below other substation work.
176	Capital	Electric Distribution	48	E Dist Subst Repl Other Equip	48C	Repl Dsub Batteries	Substation	SBSTN-C16C: Proactive Asset Replacement - Batteries	Ex 4, Ch 15	No	N/A	N/A	3,389.5	3,539.9	3,640.6	10,570.0	2.1	40.5	1.5	44.0	(3,639.2)	(10,526.0)	-100.0%	-99.6%	N/A	N/A	# of Batteries	10	10	10	30	-	-	-	-	(10)	(30)	-100.0%	-100.0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
177	Capital	Electric Distribution	48	E Dist Subst Repl Other Equip	48C	Repl Dsub Batteries	Wildfire	WLDFR-C10C: Substation Proactive Asset Replacement - Batteries	Ex 4, Ch 15	No	N/A	N/A	3,389.5	3,539.9	3,640.6	10,570.0	2.1	40.5	1.5	44.0	(3,639.2)	(10,526.0)	-100.0%	-99.6%	N/A	N/A	# of Batteries	10	10	10	30	-	-	-	-	(10)	(30)	-100.0%	-100.0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
178	Capital	Electric Distribution	48	E Dist Subst Repl Other Equip	48D	Repl Dsub Breakers	SRM Total	SRM Total	Ex 4, Ch 15	No	On-going	Annual	29,793.9	31,116.5	32,001.6	92,912.0	9,259.0	13,632.3	14,903.0	37,774.3	(17,098.6)	(55,137.7)	-53.4%	-59.3%	NO	YES	# of circuit breakers	40	40	40	120	9	3	12	24	(28)	(96)	-70.0%	-80.0%	YES	Program expenditures were below imputed regulatory values to support higher priority emergency work in MWC 59.	Actual units were below imputed units due to reprioritization of funding as explained in the cost variance explanation for this MAT code.	Under	Under	Under	Rescheduled	The purpose of this program is capital infrastructure replacement work, like breakers, to maintain system operations and reliability. For 2025, PG&E reprioritized funding from MAT 48D to higher priority work in other programs as explained in the cost variance explanation for this MAT code. PG&E anticipates that this program will continue to be lower priority for the remainder of the GRC cycle. Breakers may be replaced under MWC 59, on an just-in-time basis.
179	Capital	Electric Distribution	48	E Dist Subst Repl Other Equip	48D	Repl Dsub Breakers	Substation	SBSTN-C16D: Proactive Asset Replacement - Circuit Breakers	Ex 4, Ch 15	Yes	N/A	N/A	29,793.9	31,116.5	32,001.6	92,912.0	4,708.8	13,632.3	9,268.3	27,609.4	(22,733.2)	(65,302.6)	-71.0%	-70.3%	N/A	N/A	# of circuit breakers	40	40	40	120	9	3	12	24	(28)	(96)	-70.0%	-80.0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
180	Capital	Electric Distribution	48	E Dist Subst Repl Other Equip	48D	Repl Dsub Breakers	Wildfire	WLDFR-C10D: Substation Proactive Asset Replacement - Circuit Breakers	Ex 4, Ch 15	No	N/A	N/A	29,793.9	31,116.5	32,001.6	92,912.0	4,708.8	13,632.3	9,268.3	27,609.4	(22,733.2)	(65,302.6)	-71.0%	-70.3%	N/A	N/A	# of circuit breakers	40	40	40	120	9	3	12	24	(28)	(96)	-70.0%	-80.0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
181	Capital	Electric Distribution	48	E Dist Subst Repl Other Equip	48D	Repl Dsub Breakers	Wildfire	WLDFRAM20: Enhanced Powerline Safety Settings	Ex 4, Ch 15	Yes	N/A	N/A	-	-	-	-	4,530.2	-	5,634.7	10,164.9	5,634.7	10,164.9	100.0%	100.0%	N/A	N/A	# of circuit breakers	-	-	-	-	-	-	-	-	-	-	0.0%	0.0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
182	Capital	Electric Distribution	48	E Dist Subst Repl Other Equip	48E	Repl Dsub Switches	SRM Total	SRM Total	Ex 4, Ch 15	No	On-going	Annual	2,304.0	2,406.2	2,474.7	7,184.8	(244.0)	1,067.7	(12.2)	811.5	(2,486.8)	(8,373.3)	-100.5%	-88.7%	NO	NO	Not Unitized. There is no applicable unit of measure for this program.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO	Below variance threshold.	Below variance threshold.	Under	Under	Under	Rescheduled	The purpose of this program is capital infrastructure replacement work to maintain system operations and reliability. PG&E reprioritized this work to higher priority emergency work in MWC 59. At this time, PG&E foresees this program will continue to be lower priority.
183	Capital	Electric Distribution	48	E Dist Subst Repl Other Equip	48E	Repl Dsub Switches	Substation	SBSTN-C16E: Substation Proactive Asset Replacement Switches	Ex 4, Ch 15	No	N/A	N/A	2,304.0	2,406.2	2,474.7	7,184.8	(244.0)	1,067.7	(12.2)	811.5	(2,486.8)	(8,373.3)	-100.5%	-88.7%	N/A	N/A	Not Unitized. See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
184	Capital	Electric Distribution	48	E Dist Subst Repl Other Equip	48E	Repl Dsub Switches	Wildfire	WLDFR-C16E: Substation Proactive Asset Replacement - Switches	Ex 4, Ch 15	No	N/A	N/A	2,304.0	2,406.2	2,474.7	7,184.8	(244.0)	1,067.7	(12.2)	811.5	(2,486.8)	(8,373.3)	-100.5%	-88.7%	N/A	N/A	Not Unitized. See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
185	Capital	Electric Distribution	48	E Dist Subst Repl Other Equip	48F	Repl Dsub Switchgear	SRM Total	SRM Total	Ex 4, Ch 15	No	On-going	Annual	33,829.2	35,330.9	36,335.9	105,496.0	17,542.4	20,310.9	16,156.2	54,009.5	(20,179.6)	(51,486.4)	-55.5%	-48.8%	YES	YES	Not Unitized. There is no applicable unit of measure for this program.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO	Program expenditures were below imputed regulatory values to support higher priority emergency work in MWC 59.	Below variance threshold.	Under	Under	Under	Rescheduled	The purpose of this program is capital infrastructure replacement work to maintain system operations and reliability. PG&E reprioritized this work to higher priority emergency work in MWC 59. At this time, PG&E foresees this program will continue to be lower priority.
186	Capital	Electric Distribution	48	E Dist Subst Repl Other Equip	48F	Repl Dsub Switchgear	Substation	SBSTN-C16F: Substation Proactive Asset Replacement - Switchgear	Ex 4, Ch 15	No	N/A	N/A	33,829.2	35,330.9	36,335.9	105,496.0	17,542.4	20,310.9	16,156.2	54,009.5	(20,179.6)	(51,486.4)	-55.5%	-48.8%	N/A	N/A	Not Unitized. See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
187	Capital	Electric Distribution	48	E Dist Subst Repl Other Equip	48F	Repl Dsub Switchgear	Wildfire	WLDFR-C16F: Substation Proactive Asset Replacement - Switchgear	Ex 4, Ch 15	No	N/A	N/A	33,829.2	35,330.9	36,335.9	105,496.0	17,542.4	20,310.9	16,156.2	54,009.5	(20,179.6)	(51,486.4)	-55.5%	-48.8%	N/A	N/A	Not Unitized. See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
188	Capital	Electric Distribution	48	E Dist Subst Repl Other Equip	48H	Repl DSub Civil Structures	SRM Total	SRM Total	Ex 4, Ch 15	No	On-going	Annual	5,649.1	5,899.9	6,067.7	17,616.7	833.0	653.1	130.0	1,616.1	(5,937.7)	(16,000.6)	-97.9%	-90.8%	NO	NO	Not Unitized. There is no applicable unit of measure for this program.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO	Below variance threshold.	Below variance threshold.	Under	Under	Under	Rescheduled	The purpose of this program is ongoing capital infrastructure replacement work to maintain system operations and reliability. In 2023 & 2024, PG&E prioritized substation work (for example in MAT 48L, 54A, and MWC 59) over MAT 48H. For the 2023 GRC cycle, PG&E anticipates that this work will continue to be lower priority than other Substation work.
189	Capital	Electric Distribution	48	E Dist Subst Repl Other Equip	48H	Repl DSub Civil Structures	Substation	SBSTN-C000: Civil Structures Replacement	Ex 4, Ch 15	Yes	N/A	N/A	4,230.6	4,418.4	4,544.1	13,193.0	835.5	653.1	130.0	1,618.7	(4,414.0)	(11,574.3)	-97.1%	-87.7%	N/A	N/A	Not Unitized. See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
190	Capital	Electric Distribution	48	E Dist Subst Repl Other Equip	48H	Repl DSub Civil Structures	Substation	SBSTN-M006: Minimize Wood in Substations	Ex 4, Ch 15	Yes	N/A	N/A	1,418.6	1,481.5	1,523.7	4,423.7	(2.6)	-	-	(2.6)	(1,523.7)	(4,426.3)	-100.0%	-100.1%	N/A	N/A	Not Unitized. See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
191	Capital	Electric Distribution	48	E Dist Subst Repl Other Equip	48L	Dist Line Work Support Subtsal	SRM Total	SRM Total	Ex 4, Ch 15	No	On-going	Annual	9,496.8	9,918.3	10,200.4	29,615.5	29,062.4	38,379.3	27,289.5	94,731.2	17,089.1	65,115.7	167.0%	219.9%	YES	YES	Not Unitized. There is no applicable unit of measure for this program.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	YES	Program expenditures exceeded imputed regulatory values due to a higher volume of substation replacements in MWC 59, requiring a higher volume of distribution line support work in MAT 48L.	Below variance threshold.	Over	Over	Over	Emergent	This program's work is ongoing and will continue in PG&E's 2023 GRC period. This is a demand driven program. The purpose of this program is substation capital infrastructure replacement work which to support distribution line work. This program includes both proactive and emergency substation replacements. Due to aging infrastructure and the reprioritization of funding in related areas of MWC 48, PG&E anticipates there will continue to be an increased amount of costs than forecasted through the 2023 GRC cycle.
192	Capital	Electric Distribution	48	E Dist Subst Repl Other Equip	48L	Dist Line Work Support Subtsal	Substation	SBSTN-C16G: Proactive Asset Replacement - Line Support Work	Ex 4, Ch 15	No	N/A	N/A	9,496.8	9,918.3	10,200.4	29,615.5	29,062.4	38,379.3	27,289.5	94,731.2	17,089.1	65,115.7	167.0%	219.9%	N/A	N/A	Not Unitized. See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
193	Capital	Electric Distribution	48	E Dist Subst Repl Other Equip	48L	Dist Line Work Support Subtsal	Wildfire	WLDFR-C16H: Substation Proactive Asset Replacement - Line Support Work	Ex 4, Ch 15	No	N/A	N/A	9,496.8	9,918.3	10,200.4	29,615.5	29,062.4	38,379.3	27,289.5	94,731.2	17,089.1	65,115.7	167.0%	219.9%	N/A	N/A	Not Unitized. See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
194	Capital	Electric Distribution	48	E Dist Subst Repl Other Equip	48N	DSub Insulators	SRM Total	SRM Total	Ex 4, Ch 15	No	On-going	Annual	5,649.1	5,899.9	6,067.7	17,616.7	0.3	0.2	-	0.5	(6,067.7)	(17,616.3)	-100.0%	-100.0%	NO	NO	Not Unitized. There is no applicable unit of measure for this program.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO	Below variance threshold.	Below variance threshold.	Under	Under	Under	Rescheduled	The purpose of this program is ongoing capital infrastructure replacement work to maintain system operations and reliability. In 2023 & 2024, PG&E prioritized substation work (for example in MAT 48L, 54A, and MWC 59) over MAT 48N. For the 2023 GRC cycle, PG&E anticipates that this work will continue to be lower priority than other Substation work.
195	Capital	Electric Distribution	48	E Dist Subst Repl Other Equip	48N	DSub Insulators	Substation	SBSTN-C16H: Proactive Asset Replacement - Insulators	Ex 4, Ch 15	No	N/A	N/A	5,649.1	5,899.9	6,067.7	17,616.7	0.3	0.2	-	0.5	(6,067.7)	(17,616.3)	-100.0%	-100.0%	N/A	N/A	Not Unitized. See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
196	Capital	Electric Distribution	48	E Dist Subst Repl Other Equip	48N	DSub Insulators	Wildfire	WLDFR-C16I: Substation Proactive Asset Replacement - Insulators	Ex 4, Ch 15	No	N/A	N/A	5,649.1	5,899.9	6,067.7	17,616.7	0.3	0.2	-	0.5	(6,067.7)	(17,616.3)	-100.0%	-100.0%	N/A	N/A	Not Unitized. See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
197	Capital	Electric Distribution	48	E Dist Subst Repl Other Equip	48X	DSub Animal Abatement	SRM Total	SRM Total	Ex 4, Ch 15	No	On-going	Annual	6,008.2	6,274.9	6,453.3	18,736.3	149.0	62.3	0.8	212.1	(6,452.5)	(18,524.2)	-100.0%	-98.9%	NO	NO	# of locations	17	17	17	51	-	-	-	-	(17)	(51)	-100.0%	-100.0%	YES	Below variance threshold.	Actual units were below imputed units due to reprioritization of proactive animal abatement work to support higher priority work in MWC 48, such as distribution line work to support substation work under MAT 48L	Under	Under	Under	Rescheduled	The purpose of this program is capital infrastructure replacement work, like Animal Abatement, to maintain system operations and reliability. At this time, PG&E foresees this program to continue to be lower priority than other programs.
198	Capital	Electric Distribution	48	E Dist Subst Repl Other Equip	48X	DSub Animal Abatement	Substation	SBSTN-C002: Animal Abatement Substation	Ex 4, Ch 15	No	N/A	N/A	6,008.2	6,274.9	6,453.3	18,736.3	149.0	62.3	0.8	212.1	(6,452.5)	(18,524.2)	-100.0%	-98.9%	N/A	N/A	# of locations	17	17	17	51	-	-	-	-	(17)	(51)	-100.0%	-100.0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
199	Capital	Electric Distribution	48	E Dist Subst Repl Other Equip	48#	Not assigned	SRM Total (NON-RAMP)	SRM Total (NON-RAMP)	Ex 4, Ch 15	No	On-going	Annual	-	-	-	-	-	-	37.0	37.0	37.0	37.0	100.0%	100.0%	NO	NO	Not Unitized. There is no applicable unit of measure for this program.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program will continue in PG&E's 2023 GRC period. The purpose of this MAT is to capture program level adjustments, including standard cost variances.
200	Capital	Electric Distribution	49	E Dist Reliability Ckt/Zone	49B	Recl Ctrls Inst/Repl	SRM Total	SRM Total	Ex 4, Ch 13 Ex 4, Ch 4.6	No	On-going	Annual	4,587.1	4,790.7	4,927.0	14,304.8	1,884.9	2,913.5	1,183.7	5,792.1	(3,743.3)	(8,522.7)	-76.0%	-59.6%	NO	NO	# of line recloser locations	44	44	44	132	18	36	11	65	(33)	(67)	-75.0%	-50.8%	YES	Below variance threshold.	Actual units were below imputed units because the purpose of the MWC 49 programs shifted from base reliability to EPSS related work. Fewer units are being completed in this MAT code to fund EPSS Downed Conductor Detection work in MAT 52S, which is an important wildfire mitigation within the EPSS program.	Under	Under	Under	Proceeding as Planned	Starting in 2024, the purpose of this program shifted from base reliability work to EPSS related work. PG&E has categorized this as Emergent because of the shift from base reliability to an EPSS focus, although the type of work is generally the same. The forecast status is under for scope/schedule/budget because the program is under compared to the imputed adopted amounts, and PG&E expects this MAT code to continue to be under for the remainder of the GRC cycle in order to focus on other EPSS work like the DCD program.
201	Capital	Electric Distribution	49	E Dist Reliability Ckt/Zone	49B	Recl Ctrls Inst/Repl	Distribution Overhead	OCVHD-M010: 3A and 4C Line Recloser Replacement	Ex 4, Ch 13 Ex 4, Ch 4.6	Yes	N/A	N/A	4,587.1	4,790.7	4,927.0	14,304.8	1,884.9	591.4	(47.8)	2,228.5	(4,874.8)	(12,076.3)	-101.0%	-84.4%	N/A	N/A	# of line recloser locations	44	44	44	132	18	36	-	54	(44)	(78)	-100.0%	-59.1%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
202	Capital	Electric Distribution	49	E Dist Reliability Ckt/Zone	49B	Recl Ctrls Inst/Repl	Wildfire	WLDFRAM20: Enhanced Powerline Safety Settings	Ex 4, Ch 13 Ex 4, Ch 4.6	Yes	N/A	N/A	-	-	-	-	-	2,332.1	1,231.4	3,563.6	1,231.4	3,563.6	100.0%	100.0%	N/A	N/A	# of line recloser locations	-	-	-	-	-	-	36	11	47	11	47	100.0%	100.0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
203	Capital	Electric Distribution	49	E Dist Reliability Ckt/Zone	49C	OH Fuses Inst/Repl	SRM Total	SRM Total	Ex 4, Ch 13	No	On-going	Annual	1,627.0	1,699.2	1,747.5	5,073.6	2,178.2	2,483.7	1,119.8	5,781.6	(627.7)	708.0	-35.9%	14.0%	NO	NO	# of Fused locations	129	123	129	387	75	86	32	193	(97)	(194)	-75.2%	-50.1%	YES	Below variance threshold.	Actual units were below imputed units due to the observed uptick in the fuse install unit cost. Specifically, imputed units were based on a 2023 GRC unit cost of ~$15k while the observed unit cost in 2025 has been ~$35k. The predominant factor contributing to the unit cost uptick has been the expanded work scope to install a new fuse such as the full replacement of the pole.	Under	Under	Under	Rescheduled	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is the targeted installation of new overhead fuses. As noted in the unit variance explanation, increased unit costs has resulted in lower units successfully completed for the same spending levels. In addition, there can be an annual disconnect between when dollars are spent and units are recorded for this program especially as this program becomes fully incorporated into the Integrated Grid Planning effort. For the remainder of the GRC cycle, PG&E anticipates to complete fewer units for the costs allocated.
204	Capital	Electric Distribution	49	E Dist Reliability Ckt/Zone	49C	OH Fuses Inst/Repl	Distribution Overhead	SOVHD-C003: Equipment Maintenance and Replacement - Distribution Overhead	Ex 4, Ch 13	No	N/A	N/A	1,627.0	1,699.2	1,747.5	5,073.6	2,178.2	2,483.7	1,119.8	5,781.6	(627.7)	708.0	-35.9%	14.0%	N/A	N/A	# of Fused locations	129	123	129	387	75	86	32	193	(97)	(194)	-75.2%	-50.1%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
205	Capital	Electric Distribution	49	E Dist Reliability Ckt/Zone	49D	OH Rec/Sect/Swch Inst/Repl	SRM Total	SRM Total	Ex 4, Ch 13 Ex 4, Ch 4.6	No	On-going	Annual	-	-	-	-	1,537.6	(52.0)	21,157.0	22,642.5	21,157.0	22,642.5	100.0%	100.0%	YES	YES	# of TripSavers installed	-	-	-	-	35	1	97	133	97	133	100.0%	100.0%	YES	Program expenditures exceeded imputed adopted values because PG&E did not forecast EPSS capital costs or units the EPSS Reliability program in the 2023 GRC.	Program units exceeded imputed values due to PG&E conducting EPSS capital work, that was not forecasted in the GRC, in this MAT code.	Over	Over	Over	Emergent	This MAT code was used in 2023 for non wildfire trip saver work (work that was forecasted in 49T). By 2025 PG&E was using this MAT primarily for EPSS work including reclosers, fuse savers, and interrupters as examples. PG&E will continue to use this MAT code for EPSS work for the remainder of the GRC cycle. This MAT is categorized as Emergent because the purpose went from recording non-wildfire fuse savers in 2023 to EPSS work.
206	Capital	Electric Distribution	49	E Dist Reliability Ckt/Zone	49D	OH Rec/Sect/Swch Inst/Repl	Wildfire	WLDFRAM20: Enhanced Powerline Safety Settings	Ex 4, Ch 13 Ex 4, Ch 4.6	No	On-going	Annual	-	-	-	-	-	-	21,193.2	21,193.2	21,193.2	21,193.2	100.0%	100.0%	N/A	N/A	# of TripSavers installed	-	-	-	-	-	-	97	97	97	97	100.0%	100.0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
207	Capital	Electric Distribution	49	E Dist Reliability Ckt/Zone	49D	OH Rec/Sect/Swch Inst/Repl	SRM (NON-RAMP)	SRM (NON-RAMP)	Ex 4, Ch 13 Ex 4, Ch 4.6	No	On-going	Annual	-	-	-	-	1,537.6	(52.0)	(36.2)	1,449.4	(36.2)	1,449.4	-100.0%	100.0%	N/A	N/A	# of TripSavers installed	-	-	-	-	35	1	-	36	-	36	0.0%	100.0%	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

TABLE 3-4
2025 RSAR
2023 GRC CYCLE ELECTRIC DISTRIBUTION CAPITAL COMPARISON BY MAT CODE FOR SRM WORK
(THOUSANDS OF DOLLARS)
(CONTINUED)

Line No	A	B	C1	C2	C3	C4	C5	C6	C7	D	E	F	G1	G2	G3	H	I1	I2	I3	J	K1	K2	L1	L2	L3	L4	M	N1	N2	N3	O	P1	P2	P3	Q	R1	R2	S1	S2	S3
													Imputed Adopted Costs				Actual Annual Costs											Imputed Annual Units				Actual Annual Units								
Line No	Type (O&M Expense or Capital)	Functional Area	MWC	MWC Name	MAT	MAT Name	RAMP Risk Name	RAMP Mitigation and/or Control Name	2023 GRC Testimony Reference	RAMP Roll-up (Yes/No)	Program/ Project Life (years)	Program/ Project Year	2023 Imputed Adopted Costs	2024 Imputed Adopted Costs	2025 Imputed Adopted Costs	Imputed Cost for 2023 GRC Cycle to Date ($) (G1+G2+G3)	2023 Actual Costs	2024 Actual Costs	2025 Actual Costs	Actual Cost for 2023 GRC Cycle to Date ($) (I1+I2+I3)	Difference for 2025 ($) (I3-G3)	Difference for 2023 GRC Cycle to Date ($) (J-H)	Spending Percent Variance for 2025 (%) ((I3-G3)/G3*100)	Spending Percent Variance for 2023 GRC Cycle (%) ((J-H)/H*100)	Spending Variance Explanation Required (Y/N)	Percentage Variance Explanation Required (Y/N)	Unit Type	2023 Imputed Adopted Units	2024 Imputed Adopted Units	2025 Imputed Adopted Units	Imputed Units for 2023 GRC Cycle to Date (N1+N2+N3)	2023 Actual Units	2024 Actual Units	2025 Actual Units	Actual Units for 2023 GRC Cycle to Date (P1+P2+P3)	Difference for 2025 (# of Units) (P3-N3)	Difference for 2023 GRC Cycle to Date (# of Units) (Q-O)	Unit Percent Variance for 2025 (%) ((R1/N3)*100)	Percent Variance for 2023 GRC Cycle to Date (%) ((R2/O)*100)	Unit Variance Explanation Required (Y/N)
208	Capital	Electric Distribution	49	E Dist Reliability Ckt/Zone	49E	Genl Inst/Repl Circuit/Zone	SRM Total	SRM Total	Ex 4, Ch 13 Ex 4, Ch 4.6	No	On-going	Annual	-	-	-	-	1,597.6	1,955.9	1,609.5	5,163.0	1,609.5	5,163.0	100.0%	100.0%	NO	NO	Not Unitized: Work is non-homogeneous and not repeatable	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
209	Capital	Electric Distribution	49	E Dist Reliability Ckt/Zone	49E	Genl Inst/Repl Circuit/Zone	Wildfire	WLDFR-M020: Enhanced Powerline Safety Settings	Ex 4, Ch 13 Ex 4, Ch 4.6	Yes	N/A	N/A	-	-	-	-	6.4	-	1,483.5	1,489.9	1,483.5	1,489.9	100.0%	100.0%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
210	Capital	Electric Distribution	49	E Dist Reliability Ckt/Zone	49E	Genl Inst/Repl Circuit/Zone	SRM (NON-RAMP)	SRM (NON-RAMP)	Ex 4, Ch 13 Ex 4, Ch 4.6	Yes	N/A	N/A	-	-	-	-	1,591.1	1,955.9	126.0	3,673.0	126.0	3,673.0	100.0%	100.0%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
211	Capital	Electric Distribution	49	E Dist Reliability Ckt/Zone	49F	UG Fuses Install/Replace	SRM Total (NON-RAMP)	SRM Total (NON-RAMP)	Ex 4, Ch 13	Yes	N/A	N/A	-	-	-	-	-	-	12,584.5	12,584.5	12,584.5	12,584.5	100.0%	100.0%	NO	YES	Not Unitized: Work is non-homogeneous and not repeatable	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
212	Capital	Electric Distribution	49	E Dist Reliability Ckt/Zone	49G	UG Recl/Sect/Swch Inst/Repl	SRM Total	SRM Total	Ex 4, Ch 4.6	No	On-going	Annual	-	-	-	-	0.1	0.2	1,240.3	1,240.5	1,240.3	1,240.5	100.0%	100.0%	NO	NO	Not Unitized: Work is non-homogeneous and not repeatable	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
213	Capital	Electric Distribution	49	E Dist Reliability Ckt/Zone	49G	UG Recl/Sect/Swch Inst/Repl	Wildfire	WLDFR-M020: Enhanced Powerline Safety Settings	Ex 4, Ch 4.6	Yes	On-going	Annual	-	-	-	-	0.1	0.2	1,240.3	1,240.5	1,240.3	1,240.5	100.0%	100.0%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
214	Capital	Electric Distribution	49	E Dist Reliability Ckt/Zone	49S	Elect Reliability Inst FLISR	SRM Total (NON-RAMP)	SRM Total (NON-RAMP)	Ex 4, Ch 13	No	On-going	Annual	3,881.7	4,054.0	4,169.3	12,104.9	964.3	1,175.6	1,148.0	3,287.9	(3,021.3)	(8,817.0)	-72.5%	-72.8%	NO	NO	# of FLISR Circuit Activations	12	12	12	36	1	2	3	6	(9)	(30)	-75.0%	-83.3%	YES
215	Capital	Electric Distribution	49	E Dist Reliability Ckt/Zone	49T	D-Single Phase Recloser	SRM Total	SRM Total	Ex 4, Ch 13	No	On-going	Annual	1,452.8	1,517.3	1,560.4	4,530.4	-	-	(47.9)	(47.9)	(1,608.3)	(4,578.3)	-103.1%	-101.1%	NO	NO	# FuseSavers installed	38	38	38	114	-	-	-	-	(38)	(114)	-100.0%	-100.0%	YES
216	Capital	Electric Distribution	49	E Dist Reliability Ckt/Zone	49T	D-Single Phase Recloser	Distribution Overhead	DOVHD-C014: Additional System Automation and Protection - FuseSaver	Ex 4, Ch 13	No	N/A	N/A	1,452.8	1,517.3	1,560.4	4,530.4	-	-	(47.9)	(47.9)	(1,608.3)	(4,578.3)	-103.1%	-101.1%	N/A	N/A	# FuseSavers installed	38	38	38	114	-	-	-	-	(38)	(114)	-100.0%	-100.0%	N/A
217	Capital	Electric Distribution	49	E Dist Reliability Ckt/Zone	49X	Emerging Dist Rel Improvements	SRM Total	SRM Total	Ex 4, Ch 13	No	On-going	Annual	3,868.3	4,040.0	4,154.9	12,063.1	16,114.6	32,322.9	16,453.9	64,891.5	12,299.0	52,828.3	296.0%	437.9%	NO	YES	Not Unitized: Cost drivers vary materially by location, asset, and conditions	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
218	Capital	Electric Distribution	49	E Dist Reliability Ckt/Zone	49X	Emerging Dist Rel Improvements	Distribution Overhead	DOVHD-C012: Targeted Reliability Programs	Ex 4, Ch 13	Yes	N/A	N/A	3,868.3	4,040.0	4,154.9	12,063.1	9,114.6	32,322.9	16,439.6	57,877.2	12,284.7	45,814.1	295.7%	379.8%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
219	Capital	Electric Distribution	49	E Dist Reliability Ckt/Zone	49X	Emerging Dist Rel Improvements	Wildfire	WLDFR-M020: Enhanced Powerline Safety Settings	Ex 4, Ch 13	Yes	N/A	N/A	-	-	-	-	7,000.0	-	14.3	7,014.3	14.3	7,014.3	100.0%	100.0%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
220	Capital	Electric Distribution	49	E Dist Reliability Ckt/Zone	49#	Not assigned	SRM Total	SRM Total	Ex 4, Ch 13	No	On-going	Annual	13,025.8	13,604.0	13,990.9	40,620.7	(294.1)	1,540.9	751.8	1,998.6	(13,239.2)	(38,622.1)	-94.6%	-95.1%	NO	YES	# of line reclosers inventory received	694	694	694	2,082	1,307	671	445	2,423	(249)	341	-35.9%	16.4%	YES
221	Capital	Electric Distribution	49	E Dist Reliability Ckt/Zone	49#	Not assigned	Wildfire	WLDFR-M006: PSPS Reduction Initiatives	Ex 4, Ch 13	Yes	N/A	N/A	-	-	-	-	31.8	-	7.9	39.7	7.9	39.7	100.0%	100.0%	N/A	N/A	Not Unitized: There is no applicable unit of measure for this program.	-	-	-	-	-	-	-	-	-	-	0.0%	0.0%	N/A
222	Capital	Electric Distribution	49	E Dist Reliability Ckt/Zone	49#	Not assigned	SRM (NON-RAMP)	SRM (NON-RAMP)	Ex 4, Ch 13	Yes	N/A	N/A	13,025.8	13,604.0	13,990.9	40,620.7	(325.9)	1,540.9	743.9	1,958.9	(13,247.1)	(38,661.8)	-94.7%	-95.2%	N/A	N/A	# of line reclosers inventory received	694	694	694	2,082	1,307	671	445	2,423	(249)	341	-35.9%	16.4%	N/A
223	Capital	Electric Distribution	54	E Dist Subst Repl Transformer	54A	E Dist Subst-Repl Transfm	SRM Total	SRM Total	Ex 4, Ch 15	No	On-going	Annual	18,767.5	19,600.6	20,158.1	58,526.1	24,806.1	7,094.1	1,348.6	33,248.9	(18,809.4)	(25,277.2)	-93.3%	-43.2%	NO	YES	Not Unitized: There is no applicable unit of measure for this program.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
224	Capital	Electric Distribution	54	E Dist Subst Repl Transformer	54A	E Dist Subst-Repl Transfm	Substation	SBSTN-C16J: Proactive Asset Replacement - Transformer	Ex 4, Ch 15	No	N/A	N/A	16,703.1	17,444.5	17,940.7	52,088.2	22,502.6	3,859.9	1,318.8	27,681.3	(16,621.8)	(24,406.9)	-92.6%	-46.9%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
225	Capital	Electric Distribution	54	E Dist Subst Repl Transformer	54A	E Dist Subst-Repl Transfm	Substation	SBSTN-M002: Increase Capitalized Emergency (CEM) Stock for Transformers, Emergency Mobile Transformers	Ex 4, Ch 15	Yes	N/A	N/A	2,064.4	2,156.1	2,217.4	6,437.9	2,204.9	3,234.3	1,348.6	6,787.8	(868.7)	349.9	-39.2%	5.4%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
226	Capital	Electric Distribution	54	E Dist Subst Repl Transformer	54A	E Dist Subst-Repl Transfm	Wildfire	WLDFR-C10K: Substation Proactive Asset Replacement - Transformer	Ex 4, Ch 15	No	N/A	N/A	16,703.1	17,444.5	17,940.7	52,088.2	22,502.6	3,859.9	1,318.8	27,681.3	(16,621.8)	(24,406.9)	-92.6%	-46.9%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
227	Capital	Electric Distribution	54	E Dist Subst Repl Transformer	54A	E Dist Subst-Repl Transfm	SRM (NON-RAMP)	SRM (NON-RAMP)	Ex 4, Ch 15	Yes	N/A	N/A	-	-	-	-	98.6	-	-	98.6	-	98.6	0.0%	100.0%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
228	Capital	Electric Distribution	54	E Dist Subst Repl Transformer	54L	E Dist Subst-Life Ext Transfm	SRM Total	SRM Total	Ex 4, Ch 15	No	On-going	Annual	3,389.5	3,539.9	3,640.6	10,570.0	15.4	504.4	1,174.2	1,694.1	(2,466.4)	(8,876.0)	-67.7%	-84.0%	NO	NO	Not Unitized: There is no applicable unit of measure for this program.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
229	Capital	Electric Distribution	54	E Dist Subst Repl Transformer	54L	E Dist Subst-Life Ext Transfm	Substation	SBSTN-M001: Transformer Life Extension	Ex 4, Ch 15	No	N/A	N/A	3,389.5	3,539.9	3,640.6	10,570.0	15.4	504.4	1,174.2	1,694.1	(2,466.4)	(8,876.0)	-67.7%	-84.0%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
230	Capital	Electric Distribution	56	E Dist Replace UG Asset-Gen	56A	UG Cable Other Repl	SRM Total	SRM Total	Ex 4, Ch 13	No	On-going	Annual	38,567.0	40,279.0	41,424.7	120,270.8	20,512.8	24,281.4	15,185.8	59,980.0	(26,238.9)	(60,290.8)	-63.3%	-50.1%	YES	YES	# miles	18	18	18	53	6	12	2	20	(16)	(32)	-88.6%	-61.1%	YES
231	Capital	Electric Distribution	56	E Dist Replace UG Asset-Gen	56A	UG Cable Other Repl	Underground	DUNGD-C06A: Primary Cable Replacement Program	Ex 4, Ch 13	No	N/A	N/A	38,567.0	40,279.0	41,424.7	120,270.8	20,512.8	24,281.4	15,185.8	59,980.0	(26,238.9)	(60,290.8)	-63.3%	-50.1%	N/A	N/A	# miles	18	18	18	53	6	12	2	20	(16)	(33)	-88.9%	-61.5%	N/A
232	Capital	Electric Distribution	56	E Dist Replace UG Asset-Gen	56B	UG Cable Inject	SRM Total	SRM Total	Ex 4, Ch 13	No	On-going	Annual	1,164.6	1,216.3	1,250.9	3,631.9	45.8	119.1	-	164.9	(1,250.9)	(3,467.0)	-100.0%	-95.5%	NO	NO	# of Miles	6	6	6	18	-	-	-	-	(6)	(18)	-100.0%	-100.0%	YES
233	Capital	Electric Distribution	56	E Dist Replace UG Asset-Gen	56B	UG Cable Inject	Underground	DUNGD-C06B: Primary Cable Rejuvenation Program	Ex 4, Ch 13	No	N/A	N/A	1,164.6	1,216.3	1,250.9	3,631.9	45.8	119.1	-	164.9	(1,250.9)	(3,467.0)	-100.0%	-95.5%	N/A	N/A	# of Miles	6	6	6	17	-	-	-	-	(6)	(17)	-100.0%	-100.0%	N/A
234	Capital	Electric Distribution	56	E Dist Replace UG Asset-Gen	56C	UG Cable COE Repl	SRM Total	SRM Total	Ex 4, Ch 13	No	On-going	Annual	37,551.1	39,218.0	40,333.5	117,102.5	7,943.6	782.2	37,161.2	45,887.1	(3,172.2)	(71,215.4)	-7.9%	-60.8%	NO	NO	# projects	197	197	197	591	24	1	127	152	(70)	(439)	-35.5%	-74.3%	YES
235	Capital	Electric Distribution	56	E Dist Replace UG Asset-Gen	56C	UG Cable COE Repl	Underground	DUNGD-C003: Equipment Maintenance and Replacement	Ex 4, Ch 13	No	N/A	N/A	37,551.1	39,218.0	40,333.5	117,102.5	7,943.6	782.2	37,161.2	45,887.1	(3,172.2)	(71,215.4)	-7.9%	-60.8%	N/A	N/A	# projects	197	197	197	591	24	1	124	149	(73)	(442)	-37.1%	-74.8%	N/A
236	Capital	Electric Distribution	56	E Dist Replace UG Asset-Gen	56D	TGram/TGral Switch Replacement	SRM Total (NON-RAMP)	SRM Total (NON-RAMP)	Ex 4, Ch 13	No	On-going	Annual	-	-	-	-	(7.6)	0.6	-	(7.0)	-	(7.0)	0.0%	-100.0%	NO	NO	# Switches Replaced	-	-	-	-	-	-	-	-	-	-	0.0%	0.0%	NO
237	Capital	Electric Distribution	56	E Dist Replace UG Asset-Gen	56N	Network Cable Replacement	SRM Total	SRM Total	Ex 4, Ch 14	No	On-going	Annual	32,200.1	33,629.4	34,586.0	100,415.5	261.4	382.5	27.6	671.4	(34,558.4)	(99,744.1)	-99.9%	-99.3%	YES	YES	# of Circuit Feet	56,889	56,889	56,889	170,668	-	-	-	-	(56,889)	(170,668)	-100.0%	-100.0%	YES
238	Capital	Electric Distribution	56	E Dist Replace UG Asset-Gen	56N	Network Cable Replacement	Distribution Network	DNTWK-C001: Network Cable Replacement	Ex 4, Ch 14	No	N/A	N/A	32,200.1	33,629.4	34,586.0	100,415.5	261.4	382.5	27.6	671.4	(34,558.4)	(99,744.1)	-99.9%	-99.3%	N/A	N/A	# of Circuit Feet	56,889	56,889	56,889	170,668	-	-	-	-	(56,889)	(170,668)	-100.0%	-100.0%	N/A
239	Capital	Electric Distribution	56	E Dist Replace UG Asset-Gen	56S	Replace Obsolete UG Switches	SRM Total	SRM Total	Ex 4, Ch 13	No	On-going	Annual	8,473.9	8,850.0	9,101.7	26,425.6	(834.7)	11,152.0	12,833.5	23,150.8	3,731.8	(3,274.8)	41.0%	-12.4%	NO	NO	# of LBOR Switch Replacements	77	77	77	231	-	39	43	82	(34)	(149)	-44.2%	-64.5%	YES
240	Capital	Electric Distribution	56	E Dist Replace UG Asset-Gen	56S	Replace Obsolete UG Switches	Underground	DUNGD-C007: LBOR Switch Replacement	Ex 4, Ch 13	No	N/A	N/A	8,473.9	8,850.0	9,101.7	26,425.6	(834.7)	11,152.0	12,833.5	23,150.8	3,731.8	(3,274.8)	41.0%	-12.4%	N/A	N/A	# of LBOR Switch Replacements	77	77	77	231	-	39	43	82	(34)	(149)	-44.2%	-64.5%	N/A
241	Capital	Electric Distribution	56	E Dist Replace UG Asset-Gen	56T	Install Temperature Indicator	SRM Total	SRM Total	Ex 4, Ch 13	No	On-going	Annual	8,837.6	9,229.9	9,492.4	27,559.9	3,575.2	5,432.7	5,755.2	14,763.2	(3,737.2)	(12,796.8)	-39.4%	-46.4%	NO	NO	# of Installations	2,294	2,294	2,294	6,882	-	1,019	2,426	3,445	132	(3,437)	5.8%	-49.9%	NO
242	Capital	Electric Distribution	56	E Dist Replace UG Asset-Gen	56T	Install Temperature Indicator	Underground	DUNGD-C008: UG Transformers Temperature Sensor	Ex 4, Ch 13	No	N/A	N/A	8,837.6	9,229.9	9,492.4	27,559.9	3,575.2	5,432.7	5,755.2	14,763.2	(3,737.2)	(12,796.8)	-39.4%	-46.4%	N/A	N/A	# of Installations	2,294	2,294	2,294	6,882	-	1,019	2,426	3,445	132	(3,437)	5.8%	-49.9%	N/A
243	Capital	Electric Distribution	56	E Dist Replace UG Asset-Gen	56#	Not assigned	SRM Total (NON-RAMP)	SRM Total (NON-RAMP)	Ex 4, Ch 14	No	On-going	Annual	-	-	-	-	(226.3)	(413.6)	302.9	(337.0)	302.9	(337.0)	100.0%	-100.0%	NO	NO	Not Unitized: There is no applicable unit of measure for this program.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
244	Capital	Electric Distribution	58	E Dist Repl Substation Safety	58A	DSub Safety&Envir&Fire Protect	SRM Total	SRM Total	Ex 4, Ch 15	No	On-going	Annual	3,389.5	3,539.9	3,640.6	10,570.0	(4.7)	36.1	271.8	303.2	(3,368.8)	(10,266.9)	-92.5%	-97.1%	NO	NO	Not Unitized: There is no applicable unit of measure for this program.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
245	Capital	Electric Distribution	58	E Dist Repl Substation Safety	58A	DSub Safety&Envir&Fire Protect	Substation	SBSTN-C009: Fire Protection / Suppression Systems	Ex 4, Ch 15	No	N/A	N/A	3,389.5	3,539.9	3,640.6	10,570.0	(4.7)	36.1	271.8	303.2	(3,368.8)	(10,266.9)	-92.5%	-97.1%	N/A	N/A	Not Unitized: See SRM Total above for explanation.	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Line No	T	U	V1	V2	V3	W	X
			Forecast				
Line No	2025 Cost Variance Explanation	2025 Unit Variance Explanation	Scope (U, O, or T)	Schedule (U, O, or T)	Budget (U, O, or T)	Status	Completion Status Statement
208	Below variance threshold.	Below variance threshold.	Over	Over	Over	Emergent	This MAT code was historically used for targeted circuits with poor reliability and a disproportionate number of customer interruptions. It was suspended as a program around 2019 in order for PG&E to focus on wildfire risk mitigations. There was no forecast for this work in the 2023 GRC. As the 2023 GRC cycle progressed and EPSS was stood up, PG&E repurposed this MAT code for targeted EPSS circuit reliability improvements. This EPSS work will continue for the remainder of this GRC cycle.
209	N/A	N/A	N/A	N/A	N/A	N/A	N/A
210	N/A	N/A	N/A	N/A	N/A	N/A	N/A
211	Program expenditures were above imputed adopted amounts because PG&E is using this MAT code, which had no 2023 GRC forecast to do base circuit reliability work. This work focuses on circuits with poor reliability and performance that experience a disproportionate number of customer interruptions and minutes of outage. Typically, the work on these circuits has included a combination of new fuse and line recloser installations, conductor replacements, installation of fault indicators, pole reframing, animal guard installations, equipment replacement, addressing reliability related maintenance tags, infrared inspections, and targeted tree trimming.	Below variance threshold.	Over	Over	Over	Emergent	This MAT code was historically used to install undergrounding protective devices to help isolate mainline outages to specific sections of a circuit. It was suspended as a program around 2019 in order for PG&E to focus on wildfire risk mitigations. In 2025 PG&E repurposed this MAT code for base circuit reliability work. PG&E has labeled this as Emergent because there was no forecast for this program and the MAT code is being repurposed for base circuit reliability work. The forecast status is over for scope/schedule/budget because the program had no forecast. PG&E expects this MAT code to continue to be over imputed adopted costs for the remainder of the GRC cycle.
212	Below variance threshold.	Below variance threshold.	Over	Over	Over	Emergent	This MAT code was historically used to install underground protective devices to help isolate mainline outages to specific sections of a circuit, thus reducing the number of customers affected by unplanned outages. It was suspended as a program around 2019 in order for PG&E to focus on wildfire risk mitigations. There was no forecast for this work in the 2023 GRC. As the 2023 GRC cycle progressed and EPSS was stood up, PG&E repurposed this MAT code for targeted EPSS fault indicator installations. This EPSS work will continue for the remainder of this GRC cycle.
213	N/A	N/A	N/A	N/A	N/A	N/A	N/A
214	Below variance threshold.	Actual units were below imputed units due to reprioritization to other higher priority programs like Emergency Replacements (MWC 17 and 59), and Overhead Maintenance Replacements (MWC 2A). This included the FLISR cutover to ADMS effort that limited the ability to FLISR activate new circuits.	Under	Under	Under	Rescheduled	The purpose of this program is the installation of technology to detect and isolate outages, and restore service to customers. Although PG&E anticipates this program may fall below imputed for the remainder of the GRC cycle, there is a renewed focus in improving reliability performance which may include more funding for this program in 2026 than in 2023-2025.
215	Below variance threshold.	Actual units were below imputed units because in 2023, the fuse saver work not related to wildfire that was forecasted in 49T was completed in 49D. Please note that fuse saver work related to wildfire was recorded to 3US . This program is marked cancelled because this MAT code was used for transition and was not used in 2023 through 2025.	Under	Under	Under	Canceled	In 2023 the fuse saver work, not related to wildfire, that was forecasted in 49T was completed in 49D. (Note that fuse saver work related to wildfire transitioned to a new MAT code 3UF). This row is categorized as cancelled because the purpose of this MAT code is in transition and was not used in 2023-2025.
216	N/A	N/A	N/A	N/A	N/A	N/A	N/A
217	Program expenditures exceeded imputed regulatory values due to the renewed focus in improving reliability performance. This included revitalizing efforts like the Targeted Circuit/Blitz Program that were executed during the pre-wildfire era. The observed reliability metric performance improvement (SAIDI, SAIFI, CEMI) in 2025 can be attributed to the increased MAT 49X expenditure.	Below variance threshold.	Over	Over	Over	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is reliability work to address routine, localized reliability issues as they emerge. For the remainder of the GRC cycle, PG&E expects to continue to ramp up to pre-wildfire spending levels and maintain its reliability metric improvement trend. This includes revitalizing pre-wildfire reliability improvement efforts like the Targeted Circuit/Blitz Program until it is reassigned to a more suitable MAT code.
218	N/A	N/A	N/A	N/A	N/A	N/A	N/A
219	N/A	N/A	N/A	N/A	N/A	N/A	N/A
220	Program expenditures were below imputed regulatory values due to PG&E's decision to record the associated material costs to the actual projects in various other programs such as critical operating equipment, EPSS related work, and capacity projects, rather than to this MAT code. This program purchases and maintains a warehouse stock inventory level of line reclosers.	Program units were below imputed regulatory values due to PG&E's decision to record the associated material costs to the actual projects in various other programs such as critical operating equipment, EPSS related work, and capacity projects, rather than to this MAT code. This program will continue to purchase and maintain an inventory of warehouse stock line reclosers for emergent support.	On-Target	On-Target	Under	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to purchase and maintain an inventory of line reclosers only. In the 2023 GRC cycle, PG&E will continue to assign the recloser material costs directly to individual projects in various programs instead to MAT 49#.
221	N/A	N/A	N/A	N/A	N/A	N/A	N/A
222	N/A	N/A	N/A	N/A	N/A	N/A	N/A
223	Program expenditures were below imputed regulatory values due to prioritizing work in Emergency Replacements (MWC 59).	Below variance threshold.	Under	Under	Under	Rescheduled	The purpose of this program is capital infrastructure replacement work, like transformers, to maintain system operations and reliability. For 2023, PG&E reprioritized funding from MAT 54A to higher priority work in other programs as described in the cost variance explanation. At this time, PG&E anticipates that this program will continue to be lower priority for the remainder of the GRC cycle. Transformers may be replaced under MWC 59.
224	N/A	N/A	N/A	N/A	N/A	N/A	N/A
225	N/A	N/A	N/A	N/A	N/A	N/A	N/A
226	N/A	N/A	N/A	N/A	N/A	N/A	N/A
227	N/A	N/A	N/A	N/A	N/A	N/A	N/A
228	Below variance threshold.	Below variance threshold.	Under	Under	Under	Rescheduled	The purpose of this program is to recondition older substation transformers to extend their life expectancy by replacing a specific combination of components. For 2024, PG&E re-prioritized funding from MAT 54L to higher priority work in MAT 54A. Over the GRC cycle, PG&E expects to continue to reprioritize this program to higher priority work within the MWC 54 program.
229	N/A	N/A	N/A	N/A	N/A	N/A	N/A
230	Program expenditures were below imputed regulatory values due to reprioritizing to emergency replacements (MWC 17), and capacity improvements (MWC 06, 46).	Actual units were below imputed units due to execution challenges and reprioritization as discussed in the cost variance explanation.	Under	Under	Under	Rescheduled	The purpose of this program is to replace underground primary cables in areas with history of failures.
231	N/A	N/A	N/A	N/A	N/A	N/A	N/A
232	Below variance threshold.	Actual units were below imputed units due to reprioritizing emergency replacements (MWC 17) and underground/network maintenance replacements (MWCs 2B & 2C).	Under	Under	Under	Rescheduled	For the GRC cycle, PG&E expects that it will continue to prioritize other work over cable injection work in MAT 56B, having a lower priority.
233	N/A	N/A	N/A	N/A	N/A	N/A	N/A
234	Below variance threshold.	Actual units were below imputed units due to execution challenges and reprioritizing spending to higher risk programs.	Under	Under	Under	Rescheduled	The purpose of this program to replace failed underground primary cables in 200A loop systems.
235	N/A	N/A	N/A	N/A	N/A	N/A	N/A
236	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Canceled	This program replaces underground TGRAM/TGRAL switches. This program relates to safety and reliability because it replaces switches that have been in service since the 1950s and 1960s, and for which the insulating oil to make or break load cannot be properly tested and is considered suspect.
237	Program expenditures were below imputed regulatory values due to reprioritizing work to emergency replacements (MWC 17), and capacity improvements (MWC 06, 46).	Actual units were below imputed units due to reprioritization as discussed in the cost variance explanation.	Under	Under	Under	Rescheduled	The purpose of this program is a to replace network cable assets, prior to premature failure. PG&E anticipates that this program will continue to be lower priority for the remainder of the GRC cycle.
238	N/A	N/A	N/A	N/A	N/A	N/A	N/A
239	Below variance threshold.	Actual units were below imputed units due to delays in construction due to permitting and unforeseen additions, such as cable replacement, to some jobs that were only identified at the time of construction.	Under	Under	On-Target	Rescheduled	The purpose of this program is to replace older oil-filled LBOR switches with no oil inspection sight glass which poses a greater safety risk than other types of switches.
240	N/A	N/A	N/A	N/A	N/A	N/A	N/A
241	Below variance threshold.	Below variance threshold.	Under	Under	Under	Rescheduled	The purpose of this program is a continuing effort to install temperature alarm devices to monitor UG asset condition and identify proactive replacements, prior to premature failure.
242	N/A	N/A	N/A	N/A	N/A	N/A	N/A
243	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program will continue in PG&E's 2023 GRC period. The purpose of this MAT is to capture program level adjustments, including standard cost variances.
244	Below variance threshold.	Below variance threshold.	Under	Under	Under	Rescheduled	The purpose of this program concerns fire protection and suppression installs, replacements, or upgrades as required by local fire marshals and state regulations. PG&E foresees this program to continue to be lower priority than other programs.
245	N/A	N/A	N/A	N/A	N/A	N/A	N/A

TABLE 3-4
2025 RSAR
2023 GRC CYCLE ELECTRIC DISTRIBUTION CAPITAL COMPARISON BY MAT CODE FOR SRM WORK
(THOUSANDS OF DOLLARS)
(CONTINUED)

Line No	A Type (O&M Expense or Capital)	B Functional Area	C1 MWC	C2 MWC Name	C3 MAT	C4 MAT Name	C5 RAMP Risk Name	C6 RAMP Mitigation and/or Control Name	C7 2023 GRC Testimony Reference	D RAMP Roll-up (Yes/No)	E Program/ Project Life (years)	F Program/ Project Year	G1 Imputed Adopted Costs: 2023 Imputed Adopted Costs	G2 2024 Imputed Adopted Costs	G3 2025 Imputed Adopted Costs	H Imputed Cost for 2023 GRC Cycle to Date ($) (G1+G2+G3)
246	Capital	Electric Distribution	58	E Dist Repl Substation Safety	58A	DSub Safety&Envir&Fire Protect	Wildfire	WLDFR-C018: Fire Protection / Suppression Systems	Ex 4, Ch 15	No	N/A	N/A	3,389.5	3,539.9	3,640.6	10,570.0
247	Capital	Electric Distribution	58	E Dist Repl Substation Safety	58B	Repl Dist Sub Civil Structures	SRM Total	SRM Total (NON-RAMP)	Ex 4, Ch 15	No	On-going	Annual	-	-	-	-
248	Capital	Electric Distribution	58	E Dist Repl Substation Safety	58C	Repl Dist Sub Misc Equip	SRM Total (NON-RAMP)	SRM Total (NON-RAMP)	Ex 4, Ch 15	No	On-going	Annual	-	-	-	-
249	Capital	Electric Distribution	58	E Dist Repl Substation Safety	58S	DSub Security Upgrades	SRM Total	SRM Total	Ex 4, Ch 15	No	On-going	Annual	5,197.2	5,427.9	5,582.3	16,207.4
250	Capital	Electric Distribution	58	E Dist Repl Substation Safety	58S	DSub Security Upgrades	Substation	SBSTN-C001: Substation Security Enhancements	Ex 4, Ch 15	No	N/A	N/A	5,197.2	5,427.9	5,582.3	16,207.4
251	Capital	Electric Distribution	58	E Dist Repl Substation Safety	58S	DSub Security Upgrades	Wildfire	WLDFR-C10M: Substation Security Enhancements	Ex 4, Ch 15	No	N/A	N/A	5,197.2	5,427.9	5,582.3	16,207.4
252	Capital	Electric Distribution	59	E Dist Subst Emergency Repl	N/A	Not assigned	SRM Total (NON-RAMP)	SRM Total (NON-RAMP)	Ex 4, Ch 15	No	On-going	Annual	85,866.8	89,678.5	92,229.3	267,774.6
253	Capital	Electric Distribution	63	E T&D Control System/ Facility	63C	Advanced Dist Mgmt System Dev	SRM Total (NON-RAMP)	SRM Total (NON-RAMP)	Ex 4, Ch 21	No	7	6	113,742.8	118,791.8	122,170.7	354,705.3
254	Capital	Electric Distribution	63	E T&D Control System/ Facility	63D	Distribution Operational Tech	SRM Total (NON-RAMP)	SRM Total (NON-RAMP)	Ex 4, Ch 7	No	On-going	Annual	4,776.4	4,968.1	5,123.0	14,867.5
255	Capital	Electric Distribution	63	E T&D Control System/ Facility	63#	Not assigned	SRM Total (NON-RAMP)	SRM Total (NON-RAMP)	Ex 4, Ch 7	No	On-going	Annual	-	-	-	-
256	Capital	Electric Distribution	95	E Dist Major Emergency	N/A	Not assigned	SRM Total (NON-RAMP)	SRM Total (NON-RAMP)	Ex 4, Ch 6	No	On-going	Annual	66,359.7	69,305.4	71,276.7	206,941.9

Line No	I1 Actual Annual Costs: 2023 Actual Costs	I2 2024 Actual Costs	I3 2025 Actual Costs	J Actual Cost for 2023 GRC Cycle to Date ($) (I1+I2+I3)	K1 Difference for 2025 ($) (I3-G3)	K2 Difference for 2023 GRC Cycle to Date ($) (J-H)	L1 Spending Percent Variance for 2025 (%) ((I3-G3)/G3*100)	L2 Spending Percent Variance for 2023 GRC Cycle (%) ((J-H)/H*100)	L3 Spending Variance Explanation Required (Y/N)	L4 Percentage Variance Explanation Required (Y/N)	M Unit Type
246	(4.7)	36.1	271.8	303.2	(3,368.8)	(10,266.9)	-92.5%	-97.1%	N/A	N/A	Not Unitized: See SRM Total above for explanation.
247	-	95.2	216.8	312.0	216.8	312.0	100.0%	100.0%	NO	NO	Not Unitized: There is no applicable unit of measure for this program.
248	9.2	-	-	9.2	-	9.2	0.0%	100.0%	NO	NO	Not Unitized: There is no applicable unit of measure for this program.
249	3,405.6	7,752.3	13,022.4	24,180.4	7,440.1	7,973.0	133.3%	49.2%	NO	NO	Not Unitized: There is no applicable unit of measure for this program.
250	3,405.6	7,752.3	13,022.4	24,180.4	7,440.1	7,973.0	133.3%	49.2%	N/A	N/A	Not Unitized: See SRM Total above for explanation.
251	3,405.6	7,752.3	13,022.4	24,180.4	7,440.1	7,973.0	133.3%	49.2%	N/A	N/A	Not Unitized: See SRM Total above for explanation.
252	172,615.2	184,247.2	206,688.2	563,550.6	114,458.9	295,776.0	124.1%	110.5%	YES	YES	Not Unitized: There is no applicable unit of measure for this program.
253	112,433.5	104,114.1	87,346.4	303,894.1	(34,824.3)	(50,811.2)	-28.5%	-14.3%	YES	YES	Not Unitized: There is no applicable unit of measure for this program.
254	4,878.3	5,942.8	16,290.1	27,111.2	11,167.2	12,243.7	218.0%	82.4%	NO	YES	Not Unitized: There is no applicable unit of measure for this program.
255	7,055.9	8,553.0	16,436.9	32,045.9	16,436.9	32,045.9	100.0%	100.0%	NO	YES	Not Unitized: There is no applicable unit of measure for this program.
256	49,287.5	192,225.3	169,644.6	411,157.4	98,367.9	204,215.5	138.0%	98.7%	YES	YES	Not Unitized: There is no applicable unit of measure for this program.

Line No	N1 Imputed Annual Units: 2023 Imputed Adopted Units	N2 2024 Imputed Adopted Units	N3 2025 Imputed Adopted Units	O Imputed Units for 2023 GRC Cycle to Date (N1+N2+N3)	P1 Actual Annual Units: 2023 Actual Units	P2 2024 Actual Units	P3 2025 Actual Units	Q Actual Units for 2023 GRC Cycle to Date (P1+P2+P3)	R1 Difference for 2025 (# of Units) (P3-N3)	R2 Difference for 2023 GRC Cycle to Date (# of Units) (Q-O)	S1 Unit Percent Variance for 2025 (%) ((R1/N3)*100)	S2 Percent Variance for 2023 GRC Cycle to Date (%) ((R2/O)*100)	S3 Unit Variance Explanation Required (Y/N)
246	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
247	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
248	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
249	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
250	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
251	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
252	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
253	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
254	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
255	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO
256	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	NO

Line No	T 2025 Cost Variance Explanation	U 2025 Unit Variance Explanation	V1 Forecast: Scope (U, O, or T)	V2 Schedule (U, O, or T)	V3 Budget (U, O, or T)	W Status	X Completion Status Statement
246	N/A	N/A	N/A	N/A	N/A	N/A	N/A
247	Below variance threshold.	Below variance threshold.	On-Target	On-Target	Over	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. PG&E installs retrofits and reinforcements or replacements to buildings, structures, and foundations. A main driver in this filing is the Embarcadero substation seismic retrofit project. This station was evaluated and found to need upgrades to meet current seismic standards.
248	Below variance threshold.	Below variance threshold.	On-Target	On-Target	On-Target	Canceled	This program was not separately forecasted in PG&E's 2023 GRC. MAT 58C has been discontinued.
249	Below variance threshold.	Below variance threshold.	Over	Over	Over	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program to install security equipment and intrusion mitigations based on PG&E defined substation criticality tiers (there are 5 tiers) with tier 1 being the highest. This program is a mitigation for the Failure of Electric Distribution Substation Assets (DSBSN) and Public Contact with Energized Electric Equipment (PCEEE) risks because it reduces the probability that unauthorized people will intrude upon and come into contact with PG&E's substation equipment.
250	N/A	N/A	N/A	N/A	N/A	N/A	N/A
251	N/A	N/A	N/A	N/A	N/A	N/A	N/A
252	Program expenditures exceeded imputed regulatory values due to a higher volume of emergency replacement work than forecasted in the 2023 GRC.	Below variance threshold.	On-Target	On-Target	Over	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is for emergency capital infrastructure replacement work to maintain system operations and reliability. PG&E anticipates that a higher volume of work in this program may materialize due to reprioritization of other substation work.
253	Program expenditures were below imputed regulatory values due in part to an error in booking approximately $12 million of costs to MAT 63D that should have been assigned to MAT 63C. Between that financial error, which is being corrected, as well as the approximately $16.5 million in DERMS 2025 recorded costs in 63# that were forecast in 63C in the 2023 GRC (see 63# line item below), 2025 actual spend is more closely aligned with imputed regulatory values. Reasons for the remaining underspend variance include a ramp-down in ADMS project activities post Release 1, ADMS SCADA Go-Live, which occurred in 2024.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	The ADMS Program is progressing with plans to close out the final Outage Management System (OMS) release in 2026. This MAT Code will include the Capital costs for future 2027 Grid Modernization GRC initiatives.
254	Program expenditures exceeded imputed regulatory values due to an error in booking approximately $12 million of costs to MAT 63D that should have been assigned to MAT 63C. PG&E is in the process of correcting this error. Once corrected, the residual value of $4.344 million in 63D will be more closely aligned with the imputed value.	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	After the ADMS Program completes in 2026 this will still continue to support new enhancement work that is needed within the ADMS Production system as well as any additional Distributional Report / Integration development enhancement needs required.
255	Program expenditures exceeded imputed values because DERMS costs are now recorded in MAT 63#, but were forecasted in MAT 63C in the 2023 GRC	Below variance threshold.	On-Target	On-Target	On-Target	Proceeding as Planned	This program will continue in PG&E's 2023 GRC period. The purpose of this MAT is to capture program level adjustments, including standard cost variances.
256	Program expenditures exceeded imputed regulatory values due to February/March Winter Storms, the August Garnet Fire & a significant large storm at the end of December. Compared to years prior to 2024, there were fewer declared emergencies in 2025 resulting in a majority of emergency spend being included in Major Emergency. In addition, emergency response costs, especially for Contract Vendors, were higher than the historical average used to determine the 2023 GRC forecast.	Below variance threshold.	On-Target	On-Target	Over	Proceeding as Planned	This program is ongoing and will continue in PG&E's 2023 GRC period. Program expenses exceeded imputed regulatory values in 2025 due to February/March Winter Storms, the August Garnet Fire & a significant large storm at the end of December. Compared to years prior to 2024, there were fewer declared emergencies in 2025 resulting in a majority of emergency spend being included in Major Emergency. In addition, emergency response costs, especially for Contract Vendors, were higher than the historical average used to determine the 2023 GRC forecast.

(a) MAT 2CC has been corrected for 2024 to map the recorded costs solely to DNTWK-C003: Network Component Replacements - Condition Based.

D. MWC Descriptions – Expense

MWC AB – Support and Emergency Preparedness and Response (EP&R) – Involves general support of the electric distribution system, including performance improvement initiatives, interdepartmental meter costs, and consulting fees. This MWC also includes costs for Pacific Gas and Electric Company (PG&E or the Company) EP&R organization, recorded in MAT code AB6. This program relates to safety, reliability, or maintenance because the initiatives are for emergency preparedness for all employees and for customers. Employees are trained to respond to the Emergency Operations Center (EOC) activations during emergencies, specifically in how to perform their function within the Incident Command Structure organization.

This MWC includes the forecast for Public Safety Power Shutoffs (PSPS) event activities and costs and PSPS non-event preparation. This MWC also includes wildfire situational awareness related programs including the Hazard Awareness and Warning Center, Safety, and Infrastructure Protection Team (SIPT), Meteorology-related projects (including Advanced Fire Modeling), and wildfire cameras. These activities are for the purpose of responding to emergencies and restoring customer service in a safe and timely manner to minimize reliability impacts. In addition, this MWC includes Public Awareness Outreach, the Advanced Technology Services (ATS) organization responsible for equipment testing and calibration and coordinating the Electromagnetic Field Program, and the Regulatory Compliance & Quality Assurance (QA) organization. This MWC also includes Community Wildfire Safety Program (CWSP) and System Hardening Program Management Office (PMO) work related expenses. This MWC also includes PMO work related expenses for PG&E Remote Grids including team staffing, Information Technology (IT) expenses, development of technical specifications and contract templates, and Line Elimination Incentive Program expenses. This MWC also includes Emerging Technology public partnership expenses.

Some activities forecasted in MWC AB were recorded to a new MWC WF including, PSPS event and non-event costs, Enhanced Powerline Safety Settings (EPSS) costs, SIPT costs and Situational Awareness and Forecasting costs.

MWC AR – Read and Investigate Meters – Involves activities for field resources performing manual meter reading activities, and the systems, administration, and clerical support necessary to effectively perform these activities. This program relates to safety, reliability, or maintenance because it supports the proper functioning of PG&E's metering infrastructure necessary to reliably deliver timely and accurate customer billing.

MWC AT – Emerging Technology – Involves support for the Electric Emerging Technology Program which funds and administers a series of external partnerships and initiatives to keep PG&E informed of the external technology landscape and industry trends, and facilitate coordination with industry, academia, and other external groups to identify and apply technology solutions to address PG&E's greatest challenges. External partnerships and initiatives include formal external innovation challenges, industry technology and vendor landscaping, participation in emerging technology consortia, and targeted partnerships with academia and national labs. This program relates to safety, reliability, or maintenance because it supports emerging technology solutions that may eventually be implemented to improve PG&E's grid.

MWC BA – Electric Distribution Operation Activities – Involves electric Distribution Control Center (DCC) and field operations, including work performed by Distribution Operators (DO) and engineers. This work includes operating switches to transfer load between circuits, isolating customer services or deenergizing sections of line during planned construction or maintenance, and reconfiguring circuits to mitigate unplanned situations such as dig-ins, car pole accidents, and storms. This work also includes the daily enablement and disablement of EPSS on distribution protection devices to provide fast tripping to mitigate ignitions from fault activity during periods of elevated wildfire risk. This program relates to safety, reliability, or maintenance because it provides for timely response and restoration during emergencies and power outages and the execution of system configuration changes such as switching and circuit reconfigurations to reduce customer impacts from planned work.

MWC BF – Electric Distribution Patrols and Inspections – Involves patrols and inspections of overhead (OH) and underground (UG) electric distribution facilities per General Order (GO) 165; patrols and detailed inspections of OH facilities in wildfire areas; aerial inspections; infrared

inspections; testing and inspections of OH and UG line equipment; special patrols and inspections; and other work associated with electric distribution system maintenance. This program relates to safety, reliability, or maintenance because it proactively identifies assets needing repair or replacement and generates corrective work orders to mitigate equipment failures and restore the distribution facilities to safe and reliable operating conditions.

MWC BH – Electric Distribution Routine Emergency – Involves repair or replacement of Electric Distribution OH or UG infrastructure that are an imminent hazard or have caused an outage during normal Level 1 conditions. This includes routine emergency response work, as well as work issued using PG&E's Field Automation System (FAS) for either emergency response or system reliability, e.g., arcing wire, wire down, patrol on lines before re-energizing due to fast tripping settings on devices to mitigate fire risk. This also includes costs associated with EPSS to mitigate wildfire ignition risk. This program relates to safety, reliability, or maintenance because it concerns timely restoration of power following outages, investigating voltage or power quality complaints, and putting an imminent hazard in a safe condition.

MWC BK – Maintenance of Other Equipment – Involves repair of specialized equipment, such as transformers, voltage regulators, circuit reclosers, capacitor banks and line switches, as well as equipment repair activities at the Emeryville repair facility. This program relates to safety and reliability because it involves overhauling, repairing, and testing distribution line equipment to mitigate outages and maintain equipment in safe operating conditions. Units that cannot be safely restored are taken out of service and disposed of properly.

MWC CY – Manage Electric Grid Operations – Includes costs to manage electric grid operations. This MWC is not related to safety, reliability, and/or maintenance.

MWC DD – Customer Field Service Work – Involves Electric Distribution's portion of customer-generated field service activities, specifically start/stop service requests and other customer-generated electric field service requests. Since 2018, this work includes activities for electric turn-ons and shut-offs initiated by customers, which are mainly performed by Field Metering resources at commercial and agricultural customer premises. EO Dispatch performs the

work to ensure that qualified personnel are timely dispatched to respond to all EPSS outages to determine if an ignition has occurred due to fault activity during elevated wildfire activity. This program relates to safety, reliability, or maintenance because it supports the proper functioning of PG&E's metering infrastructure.

MWC EV – New Customer Connection Service Inquiry Activities – Involves processing customer requests related to new business or increased connection capacity (added load) on existing services. PG&E is required by its approved electric tariff and franchise agreements to perform this work. This program does not relate to safety, reliability, or maintenance.

MWC EW – EO Work Requested by Others (WRO) – Involves work required by tariff, third-party requests, and franchise agreements, including: non-plant related relocations of electric facilities, temporary electric services provided to customers during construction projects, and Land Department right-of-way record research requested by third parties that cannot be charged to a specific project. MWC EW also includes third-party Electric Grid Interconnection (EGI) activities for all generation projects interconnected at PG&E's distribution service. EGI projects may include retail tariff programs, compliance with Electric Rule 21, and interconnection applications for Federal Energy Regulatory Commission jurisdictional projects under the Wholesale Distribution Tariff seeking Power Purchase Agreements. This program does not relate to safety, reliability, or maintenance.

MWC EY – Change/Maintenance Used Electric Meter – Involves the meter activities associated with electric meter preventive maintenance, electric meter Corrective Maintenance (CM), meter programming, meter network maintenance, electric meter accuracy testing, and the associated staff support necessary to effectively perform these activities. This program relates to safety, reliability, or maintenance because it supports the proper functioning of PG&E's metering infrastructure necessary to reliably deliver timely and accurate customer billing.

MWC FZ – Electric Distribution Engineering and Planning – Supports many programs that require engineering and planning services, including the Electric Distribution Capacity, Electric Distribution Reliability, EPSS, and UG Asset Management programs. MWC FZ also includes performing diagnostics

on data from automated field equipment to support the DCCs; investigating secondary voltage complaints that Trouble-men cannot resolve on the first visit; and operational field work that electric planning personnel initiate, such as phase balancing and replacing fuses that are projected to be overloaded. This program relates to safety, reliability, or maintenance because it includes the electrical engineering and planning services work necessary for a variety of asset management activities.

MWC GA – Poles – Intrusive Inspection/Test and Treat Program – Involves activities to assess the condition of the lower section of wood poles and preserve the poles' wood strength through the application of chemicals and restoration of poles as warranted. This program also includes coordinating the billing of joint owners and tenants for their share of costs for work performed on jointly owned or leased facilities. In addition, this program includes analyzing poles for overload conditions and ensuring poles meet the strength and loading requirements of GO 95. This program relates to safety, reliability, or maintenance because the work determines whether poles are in good condition to prevent premature failure.

MWC GC – Electric Distribution Substations Operate and Maintain Assets – Involves preventive maintenance, CM and substation support activities for electric distribution substation assets. Preventive Maintenance includes time or condition-based facility and equipment inspections. CM includes the restoration and repair of failed equipment, mobile substation and mobile transformer installation costs, and relocation of emergency and surplus equipment. Substation support activities include activities associated with engineering and maintenance support, major emergency CM, substation vegetation management (VM) and building maintenance. This program relates to safety and reliability because it supports personnel, tools, and equipment to maintain day-to-day operations. This program relates to maintenance through the proactive identification and resolution of equipment abnormalities.

MWC GE – Electric Distribution Mapping – Involves providing timely and accurate data, spatial information, and data-derived insights for PG&E's electric system that supports construction, engineering, estimating, operational, restoration, inspection, and maintenance activities. This program includes data management activities covering the full lifecycle of data: ingestion, storage,

access, controls, governance, quality, meta-data, usage, security, retention, and disposal of data. This program relates to safety, reliability, or maintenance because it enables accurate collection and effective management of records related to field assets. It also enables access and use of data to inform risk management decisions. These records are crucial to determine that field assets are safely and reliably operated and necessary maintenance is performed promptly.

MWC HG – Electric Distribution Operations Technology – Involves technical support for Electric Distribution Operations, including but not limited to licenses, tools, and operational and development support for various control center applications, including the Advanced Distribution Management System (ADMS). This program relates to safety, reliability, or maintenance due to its association with Supervisory Control and Data Acquisition (SCADA) control over field equipment, outage management applications, operator awareness of real time circuit conditions, enhanced cybersecurity, and integration of distributed energy resources (DER).

MWC HN – VM – Involves costs necessary to support and execute regulatory compliance work that includes the annual inspection and maintenance of tree clearances along PG&E's OH high voltage and secondary electric distribution lines. The program covers annual tree trimming or removal, vegetation control, work verification, contractor quality control, environmental compliance, and public education. This program relates to safety, reliability, or maintenance by managing the vegetation adjacent to powerlines to reduce the risk of vegetation contact with the electric distribution equipment; and serves as a risk control, related to the vegetation risk driver, to reduce the frequency or consequence of risk of wildfire and risk of failure of electric distribution OH assets.

MWC HX – **System Automation and Protection Support** – Involves engineering and technical support for PG&E's automation and protection equipment. In addition, it includes the service and software costs associated with distribution automation (DA) equipment. The engineering support consists of three key components: (1) Automation Engineering support; (2) Protection Engineering support; and (3) Automation Specialist support, which includes the wildfire risk mitigation including PSPS and EPSS. This program relates to

safety, reliability, or maintenance because it includes engineering support for the maintenance and operation of automation and protection equipment.

MWC HY – **Perform Gas Meter Maintenance** – Involves the costs of meter activities associated with gas meter/Advanced Metering Infrastructure SmartMeter™ module maintenance that does not result in meter/module exchanges, meter/module communication trouble-shooting, programming, and repairs. This program relates to safety, reliability, or maintenance because it supports the proper functioning of PG&E's metering infrastructure necessary to reliably deliver timely and accurate customer billing.

MWC IF – **Electric Distribution Major Emergency** – Involves response work to significant OH or UG outages and/or imminent hazard to PG&E's electric distribution facilities that requires a division Operations Emergency Center activation and is consistent with PG&E's Major Emergency Balancing Account (MEBA) Criteria Guidance Document. Beginning in 2014, these costs are included in the two-way MEBA authorized by D.14-08-032. This program relates to safety, reliability, or maintenance because it allows for the timely restoration of power to customers following an outage.

MWC IG – Various Balancing and Memorandum Account Expense – Includes expense work for a variety of balancing and memorandum accounts:

- Vegetation Management Balancing Account – records costs for IGI (Second Patrol formerly known as Tree Mortality) and IGJ (Wildfire Mitigation Activities). IGI (Second Patrol) includes costs incurred to reduce risk associated with dead and dying trees and trees with defects. IGJ includes targeted VM wildfire activities in high fire-threat areas.
- Fire Risk Mitigation Memorandum Account – Includes incremental costs incurred for wildfire risk mitigation work that is not otherwise recovered in PG&E's adopted revenue requirements. PG&E will determine the incrementality of these amounts to the Company's revenue requirement when it applies for cost recovery;
- Wildfire Mitigation Plan Memorandum Account – Includes incremental costs incurred to implement PG&E's approved Wildfire Mitigation Plan that are not otherwise recovered in PG&E's adopted revenue requirement. PG&E will determine the incrementality of these amounts to the Company's revenue requirement when it applies for cost recovery;

- Rule 20A Balancing Account Expense – Includes costs associated with the Rule 20A Audit and Rule 20 Guidebook ordered by D.1803022, and expense amounts for cancelled projects; and
- Wildfire Mitigation Balancing Account – Includes PSPS event activities and costs, and PSPS non-event preparation and programs geared toward mitigating wildfire ignition risk. This account also includes costs associated with the administration and implementation of EPSS program to mitigate wildfire risks, and other wildfire mitigation expense activities.

With the exception of Rule 20A, these programs relate to safety, reliability, or maintenance because the balancing and memorandum accounts track work to implement safety prevention measures, system reliability risk reductions, and improvements to address wildfire risk.

MWC IS – Streetlight Support – Involves work in support of streetlight inventory and LS-2 Streetlight Audit Services, and the Light Emitting Diode (LED) and other streetlight programs. This program relates to safety, reliability, or maintenance for the successful inventory of streetlights necessary for ongoing maintenance and safe operations.

MWC IU – Collect Revenue – Involves meter activities that are focused on the detection, investigation, and resolution of customer energy theft. This includes the costs of field employees, systems and staff support necessary to effectively perform these theft-prevention activities. This program relates to safety, reliability, or maintenance because it supports the proper functioning of PG&E's metering infrastructure and seeks to identify and address potential safety issues created by PG&E's customers.

MWC JV – Maintain IT Applications and Infrastructure – Includes costs for ongoing maintenance, operations, and repair for PG&E's IT applications, systems, and infrastructure. This program relates to safety, reliability, or maintenance by allowing for the development and enhancement of the IT solutions that provide PG&E's field and office employees with the tools that support them in performing their job in a safe and efficient manner. These tools are intended to provide up-to-date, complete, and accurate information to enable coordination of work and asset data across all work streams to enhance grid safety and operational efficiency. The areas covered by this MWC include asset design, asset management, and work management.

MWC KA – Preventive Maintenance and Equipment Repair, OH – Involves repair of OH facilities; repair of OH Critical Operating Equipment (COE); repair of streetlights and group streetlight replacements; repair of OH facilities to address migratory bird requirements; investigation and response to Radio and Television Interference (RTVI) inquiries; washing insulators; investigation of idle facilities; wood pole bridge bonding; and other OH maintenance work. This MWC also includes preventative and CM under PG&E's Remote Grid program. This program relates to safety, reliability, or maintenance because it addresses non-conforming equipment identified by preventative maintenance programs such as inspections and patrols, as well as internal operational processes (e.g., equipment testing), and because it addresses maintenance of PG&E Remote Grid systems.

MWC KB – Preventive Maintenance and Equipment Repair, UG – Involves repair of UG facilities; repair of UG COE; grounding WYE (three-phase star configuration) transformers; and other UG line maintenance work. This program relates to safety, reliability, or maintenance because it addresses non-conforming equipment identified by preventative maintenance programs such as inspections and patrols, as well as internal operational processes (e.g., equipment testing).

MWC KC – Preventive Maintenance and Equipment Repair, Network – Involves repair of network facilities, repair of network equipment, repair of network SCADA equipment, testing and overhaul of Network Protectors (NP), transformer oil sampling, and other miscellaneous network maintenance work. This program relates to safety, reliability, or maintenance because it addresses the maintenance and repair of the equipment identified by preventative maintenance programs such as inspections and patrols, as well as internal operational processes.

MWC OM – Operational Management – Includes labor- and employee-related costs to provide supervision and management support. MWC OM also includes costs incurred by the administrative staff working for the Supervisors/Managers. This program is not directly related to safety, reliability, or maintenance.

MWC OS – **Operational Support** – Includes labor and employee-related costs that provide services and support that are unrelated to supervision and

management. This MWC relates to safety, reliability, or maintenance because it is included as a maintenance activity in accordance with D.19-04-020. Electric Distribution does not consider MWC OM as safety, reliability, or maintenance work.

MWC WF – **Wildfire Mitigation** – Involves activities that support the weather station and wildfire camera projects, a satellite fire detection and alerting system, and the development, operations and maintenance of advanced machine learning outage and fire potential index models that are used to mitigate the risk of catastrophic wildfire through mitigations such as EPSS and PSPS. This program relates to safety, reliability, or maintenance because it supports programs that mitigate the risk of catastrophic wildfires.

E. MWC Descriptions – Capital

MWC 05 – Tools and Equipment – Includes the costs of miscellaneous tools and equipment, ATS tools, and of overdrawn materials. ATS tools include the cost of laboratory and test equipment used for field work or in ATS laboratories. This MWC also includes tools and equipment necessary to perform all field metering, meter maintenance, meter repair, and accuracy testing activities. This program relates to safety, reliability, or maintenance because it includes funds for the purchase of necessary tools to be used in the safe execution of work by field personnel.

MWC 06 – Electric Distribution Line and Equipment Capacity – Involves capacity expansion work outside a substation necessary to correct specific capacity deficiencies or overload conditions on electric distribution lines and equipment. This work includes replacing/upgrading conductors and devices along with installing capacitors, switches, or other equipment; establishing new circuit outlets; converting circuit line sections to a higher operating voltage; and reconfiguring primary electric distribution circuits to redistribute loading. This program relates to safety, reliability, or maintenance because it corrects overloads on distribution equipment, mitigating the risk of equipment failure due to overloads.

MWC 07 – Electric Distribution Install/Replace OH Poles – Involves the replacement of poles to support safety and reliability of the electric distribution system. This program relates to safety, reliability, or maintenance because it actively works to determine whether poles are in good condition to prevent

premature failure. This program enhances overall system safety by replacing poles identified as overloaded or nearing the end of in-service life, prior to premature failure.

MWC 08 – Electric Distribution OH Asset Replacement – Involves rebuilding and reframing OH electric distribution lines (including the installation of covered wire and non-wood electric distribution poles, conversion of OH to UG, conversion of OH to remote grid service, and OH line removal); and performing other reliability and system hardening improvement work such as replacing annealed OH conductors and obsolete switches. This program relates to safety, reliability, or maintenance because it directly funds projects designed to replace OH equipment and rebuild electric distribution lines in High Fire Threat Districts (HFTD) as part of PG&E's CWSP.

MWC 09 – Electric DA and Protection – Covers investments in substation automation and protection devices including installing or replacing substation Remote Terminal Units (RTU) and Human Machine Interfaces (HMI); installing or replacing SCADA peripherals; replacing obsolete protection equipment, primarily relays, in electric distribution substations; replacing automation or protection equipment due to unanticipated failure; and continuing the Fire Risk Management initiative that allows remote operation of reclose relays on certain circuit breakers and line reclosers to reduce the likelihood of wildland and urban fires. This program relates to safety, reliability, or maintenance because it directly funds projects which support the automation of substation equipment and electric distribution protective devices.

MWC 10 – Electric Distribution WRO General – Involves relocating electric distribution facilities at the request of a governmental agency or other third parties (e.g., customers and developers), Electric Generation Interconnection under Tariff Rule 21 and the Wholesale Distribution Tariff, and conversion of OH electric facilities to UG under Tariff Rule 20B and Rule 20C. This work is mandated by PG&E's electric tariff and franchise agreements. This program does not relate to safety, reliability, or maintenance.

MWC 16 – Electric Distribution Customer Connections – Involves installing the electric infrastructure required to connect new customers to PG&E's distribution system or to accommodate increased load from existing customers. Work activities include building new UG and OH primary electric

distribution systems, and the associated secondary systems and services to both residential and nonresidential customers. This work category also includes all distribution transformer, secondary and service upgrade work to serve increased loads related to Plug-in Electric Vehicles. PG&E is required by its approved electric tariff and franchise agreements to perform this work. Additionally, included within this MWC are all purchases for distribution transformers for use in all types of capital work. This program does not relate to safety, reliability, or maintenance.

MWC 17 – Electric Distribution Routine Emergency – Involves activities related to the replacement of capital-related Electric Distribution infrastructure, in response to: (1) a customer outage or an unsafe condition requiring immediate response and standby, and (2) trouble man assessment activities and switching of the system's configuration in response to OH and UG outages occurring during normal Level 1 conditions. This program relates to safety, reliability, or maintenance because it concerns the timely restoration of power following an outage and putting an imminent hazard in a safe condition.

MWC 21 – Miscellaneous Capital and EP&R – Includes costs to build critical infrastructure required for response to catastrophic emergencies and fire related situational awareness tools and resources. This includes costs for EOCs, facility upgrades, communications and data infrastructure improvements, and natural disaster models. This also includes costs for IT enhancements related to PG&E Remote Grid mapping, monitoring, control, and outage management. This MWC may include an offset for capital related productivity improvements and work execution risk. This program relates to safety, reliability, or maintenance because work in this MWC is critical to effective emergency response and supporting the CWSP Management Office. MWC 21 also includes miscellaneous capital expenses such as ATS lab safety and reliability upgrades and the capital portion of support contracts, as applicable.

MWC 25 – Install New Electric Meters – Includes labor necessary to perform electric meter installations, exchanges, removals, and retirements. This MWC relates to safety, reliability, or maintenance because it supports the proper functioning of PG&E's metering infrastructure necessary to reliably deliver timely and accurate customer billing.

MWC 2A – Electric Distribution Preventive Maintenance (EDPM), OH – Involves replacing deteriorated OH facilities on a planned basis where it is not cost effective to repair those facilities. This work is like the work performed in MWC KA, but includes replacing equipment, rather than repair and maintenance. Typical equipment replacements include corroded transformers, deteriorated cross-arms, inoperative line switches, and other OH electric distribution facilities. This equipment is replaced in kind in most cases; however, upgrades may be required where necessary to meet current operating conditions, technology, and safety standards. Work also includes replacing PG&E-owned, non-decorative High Pressure Sodium Vapor streetlights with LED streetlights and non-exempt surge arrester replacements. This program relates to safety, reliability, or maintenance because it addresses non-conforming equipment identified by preventative maintenance programs such as inspections and patrols, and internal operational processes (e.g., equipment testing) and mitigates the risk of failure of electric distribution OH assets and/or wildfire risk. In addition, the streetlight replacements address certain assets (i.e., San Francisco Regulated Output (RO) Streetlights) that will improve illumination, increasing safety.

MWC 2B – EDPM, UG – Involves replacing deteriorated UG facilities on a planned basis where it is not cost effective to repair those facilities. This work is like the work performed in MWC KB, but includes replacing equipment, rather than repair and maintenance. Typical equipment replacements include corroded transformers, inoperative switches, damaged UG enclosures and other UG electric distribution facilities. Equipment is replaced in kind in most cases; however, upgrades are required where necessary to meet current operating conditions, technology, and safety standards. This program relates to safety, reliability, or maintenance because it addresses non-conforming equipment identified by preventative maintenance programs such as inspections and patrols, as well as internal operational processes (e.g., equipment testing) and mitigates the risk of failure of electric distribution UG assets.

MWC 2C – EDPM, Network – Involves replacing aging or deteriorated network facilities on a planned basis where it is not cost effective to repair those facilities. This work is similar to the work performed in MWC KC, but includes replacing equipment, rather than repair and maintenance. Typical equipment

replacements include corroded transformers, inoperative switches, and other network distribution facilities. Equipment is replaced in kind in most cases; however, upgrades are required where the equipment must meet current operating conditions, technology, and safety standards. Additional work includes safety improvement programs such as High-Rise Building Transformer Replacements, new monitoring system installation and the Manhole Cover Replacement Program. This program relates to safety, reliability, or maintenance because it addresses the replacement of aging or faulty network equipment identified by the preventative maintenance program in addition to the planned new equipment upgrades, which is fundamental to maintaining a safe and reliable distribution network system.

MWC 2F – Build IT Applications and Infrastructure – Includes the costs to design, develop and enhance applications, systems, and infrastructure technology solutions. This program relates to safety, including grid safety, reliability, or maintenance by developing, enhancing, and deploying IT solutions that provide PG&E's field and office employees with the tools that support them in performing their jobs in a safe and efficient manner. These tools are intended to provide up-to-date, complete, and accurate information to enable coordination of work and asset data across all work streams to support mitigation of wildfire risk, enhance grid safety and operational efficiency. The areas covered by this MWC include asset design, asset management and work management.

MWC 30 – Electric Distribution WRO – **Rule 20A** – Involves conversion of existing OH electric distribution facilities to UG facilities. To qualify under the Rule 20A Tariff, a project must meet certain criteria including being in the public interest and having sufficient work credits to convert the facilities. Since 2017, these costs are included in the one-way Rule 20A balancing account authorized by D.17-05-013. This program does not relate to safety, reliability, or maintenance.

MWC 3R – Energy Storage Capital – This MWC records costs for the work to install, augment, and replace Remote Grid assets apart from PG&E's wildfire risk reduction and system hardening efforts. Please see MAT 3RG for further details.

MWC 3U – Install/Replace Wildfire Mitigation Equipment – This MWC records costs for wildfire mitigation work, including undergrounding of existing

OH electric distribution lines. Work in this MWC also includes work related to line sensor installations and sectionalizing work related to PSPS and EPSS. This program relates directly to safety, reliability, or maintenance because it addresses priority work in HFTDs based on wildfire risk modeling and serves as a mitigation to reduce the consequence or frequency of risk of failure of electric distribution OH assets and of risk of wildfire. Work may also be associated with: (1) rebuild of fire impacted areas, (2) PSPS mitigation, or (3) Public Safety Specialist (PSS) identified areas; and is completed in compliance with PG&E's Fire Rebuild Design Guidance for System Hardening.

MWC 46 – Electric Distribution Substation Capacity – Involves capacity expansion work within substations necessary to correct capacity deficiencies. This work includes new substations, increased capacity at existing substations, and work on feeders/breakers within a substation. This program relates to safety, reliability, or maintenance because it corrects overloads on substation equipment, mitigating the risk of equipment failure due to overloads.

MWC 48 – Electric Distribution Substation Replace Other Equipment – Involves all major and minor substation equipment replacements not included in MWC 54 (Transformer Program). Specific sub-programs include: (1) Switchgear Replacement; (2) Circuit Breaker Replacement; (3) Animal Abatement; (4) Battery Replacement; (5) Distribution Line Work Support; and (6) Other Equipment Replacement Work. This program relates to safety, reliability, or maintenance because it targets proactive substation equipment replacement and measures to mitigate outages caused by animal contact or by equipment failures.

MWC 49 – Electric Distribution Circuit/Zone Reliability Program – Involves various circuit reliability improvement work to address repeat outages and customer service-level complaints. This program also includes the purchase of line reclosers (revolving stock), the installation of Fault Location, Isolation, and Service Restoration (FLISR) systems, and the targeted circuit initiative which addresses the least reliable circuits and typically involves a mixture of installing new fuses, reclosers, fault indicators and animal and bird guards, reframing poles to increase phase separation, and repairing or replacing existing equipment. This work also supports the EPSS program through the installation of Fuse Savers to reduce the impact of EPSS outages, Fault

Indicators to isolate outage patrol areas, and installation of Down Conductor Detection technology to capture high impendence fault conditions that could generate a wildfire ignition. This program relates to safety, reliability, or maintenance because it directly supports the implementation of targeted capital projects designed to improve electric service reliability and address customer outage complaints.

MWC 54 – Electric Distribution Substation Transformer Replacements – Involves maintaining or improving substation reliability by replacing transformers that have the highest risk of failure. This MWC also includes maintaining an adequate supply of emergency transformer stock and mobile transformers for emergency response. This program relates to safety, reliability, or maintenance because it is the proactive planned replacement of substation transformers to improve them and prevent transformer failures.

MWC 56 – Electric Distribution UG Asset Replacements – Includes reliability related replacement of primary electric distribution cables (includes tie-cables), primary and secondary Network Cables, non-emergency related failed primary electric distribution cables, Transfer Ground Rocker Arm Main (TGRAM)/Transfer Ground Rocker Arm Line (TGRAL) switches, Load Break Oil Rotary (LBOR) switches, and replacement of failed primary electric distribution cables. This program also includes performing cable rejuvenation (injection) and testing and the installation of temperature monitors on targeted oil-filled subsurface equipment. This program relates to safety, reliability, or maintenance because it addresses assets that have deteriorated and/or are experiencing failures, some of which may pose safety risk to employees and the public if they fail.

MWC 58 – Electric Distribution Substation Safety and Security – Involves fire protection and suppression, seismic, and security work. This program relates to safety, reliability, or maintenance because it targets work that prevents potential hazards within the substation through the installation or upgrade fire suppression systems, seismic retrofit of control buildings, and the installation of security cameras and card readers.

MWC 59 – Electric Distribution Substation Emergency Replacements – Involves substation emergency equipment replacements that fall into two categories: (1) replacement of equipment that has failed in service; and

(2) replacement of equipment intentionally removed from service (or "forced out") because PG&E has determined that imminent failure is likely to occur. This program relates to safety, reliability, or maintenance because it provides emergency response to restore service and a return from abnormal configuration.

MWC 63 – EO Control Center Facility and Operational Technology – Covers ongoing capital improvements to operational technology used in DCCs including applications such as ADMS and Distributed Energy Resource Management System. Work activities include designing, building, testing, and deploying enhancements to Operational Technology. This program relates to safety, reliability, or maintenance due to its association with SCADA control over field equipment, outage management applications, operator awareness of real time circuit conditions, enhanced cybersecurity, and integration of DER.

MWC 95 – Electric Distribution Major Emergency – Involves response to significant OH or UG outages and/or imminent hazard to PG&E's electric distribution facilities that requires division EOC activation and is consistent with PG&E's MEBA Criteria Guidance Document. Since 2014, these costs are included in the two-way MEBA authorized by D.14-08-032. This program relates to safety, reliability, or maintenance because the costs incurred are for timely response and restoration following power outages.

F. MAT Code Descriptions – Expense

MAT AB6 – EP&R – EP&R expense cost. This program relates to safety, reliability, or maintenance because this work drives the company emergency response plan for customer safety, and timely outage restoration. The program also includes the PSPS events and non-events activities, EPSS, and Safety Infrastructure Protection Team (SIPT). This MAT code also includes the costs for wildfire situational awareness related program forecast in the 2023 GRC including the Wildfire Safety Operations Center, SIPT, Meteorology-related projects (including Advanced Fire Modeling), and wildfire cameras.

Some activities forecasted in AB6 were recorded to a new MWC WF including, PSPS event and non-event costs, EPSS costs, SIPT costs and Situational Awareness and Forecasting costs.

MAT AB# – Miscellaneous expense, other – Other costs related to: support, PSPS event activities and nonevent preparation; wildfire situational

awareness related programs; PMO work related expenses for CWSP, System Hardening, Line Removal, and PG&E Remote Grids programs. See MWC AB for how this MAT relates to safety, and/or reliability, and/or maintenance.

MAT AT# – Emerging Technology, other – Involves support for other costs related to external partnerships and initiatives supporting emerging technology solutions that may eventually be implemented to improve PG&E's grid. See MWC AT for how this MAT relates to safety, and/or reliability, and/or maintenance.

MAT BAF – General Operations – Involves Distribution Operation's management and control the electric distribution system. Activities include monitoring the distribution system; performing system configuration changes, such as switching and circuit reconfiguration; and processing switching applications for work that enables construction to maintain and improve electric distribution system infrastructure, including EPSS related work. This program relates to safety, reliability, maintenance because the activities allow for timely response and restoration during emergencies and power outages.

MAT BAH – Power Quality and Distribution Operations Engineers Support – Involves responding to customer voltage complaints, assessing, and identifying potential overloading, and providing guidance to Distribution System Operators regarding load transfers and circuit reconfigurations. This program relates to safety, reliability, or maintenance because it enables the timely response and restoration during emergencies and power outages.

MAT BA# –– Electric Distribution Operation Activities Other – Includes miscellaneous electric control center and field operations costs. This MAT also includes costs incurred by DO and engineers performing work**.** See MWC BA for how this MAT relates to safety, and/or reliability, and/or maintenance.

MAT BF1 – Distribution Aerial Inspections – Involves inspection of OH electric distribution facilities to examine and record abnormal conditions that will adversely impact safety or reliability. Inspected facilities include PG&E solely- and jointly-owned distribution poles, including all equipment and facilities on the pole; primary and secondary risers and services; primary and secondary conductor; transmission poles with electric distribution under build; electric distribution towers and lattices; streetlights on PG&E solely owned or jointly-owned distribution poles. This program relates to safety, reliability, or

maintenance because it examines and records abnormal conditions of assets that will adversely impact safety, reliability, or asset life, needing repair or replacement.

MAT BF3 – UG Bay Area Rapid Transit (BART) Cable Testing/Inspections – Involves annual UG inspections/testing of 34.5 kilovolts (kV) BART Cable for compliance with Utility Standard TD-2302S. This program relates to safety, reliability, or maintenance because it serves as a risk control to reduce the frequency or consequence of risk of UG asset failure by proactively identifying abnormal conditions that will adversely impact safety, reliability, or asset life, needing repair or replacement.

MAT BF4 – UG Auto Transfer Switch Testing/Inspections – Involves annual UG inspections/testing of individual electronic-component style and microprocessor style Auto-Transfer Switches (ATS) for compliance with Utility Standard TD-2302S. This program relates to safety, reliability, or maintenance because it serves as a risk control to reduce the frequency or consequence of risk of UG asset failure by proactively identifying abnormal conditions needing repair or replacement.

MAT BFA – OH Poles Patrolled – Involves visual patrol of OH electric distribution facilities to identify obvious structural problems or hazards for compliance with GO 165 and the Electric Distribution Preventative Maintenance (EDPM) Manual. Patrolled facilities include primary, secondary, and service, and other associated electric distribution facilities from the substation, including poles within the substation fence, to the end of the line. Towers supporting only electric distribution facilities are included in the OH patrol. Patrols can be performed from a vehicle, on foot, or by helicopter. This program relates to safety, reliability, or maintenance because it serves as a risk control to reduce the frequency or consequence of risk of failure of electric distribution OH assets and risk of wildfire by proactively identifying abnormal conditions or hazards needing repair or replacement.

MAT BFB – OH Poles Inspected – Involves detailed inspections of OH electric distribution facilities to examine and record abnormal conditions that will adversely impact safety or reliability for compliance with GO 165 and the EDPM Manual. Inspected facilities include PG&E solely and jointly-owned distribution poles, including all equipment and facilities on the pole; primary and secondary

risers and services; primary and secondary conductor; transmission poles with electric distribution under build; electric distribution towers and lattices; streetlights on PG&E solely owned or joint pole distribution poles. This program relates to safety, reliability, or maintenance because it serves as a risk control to reduce the frequency or consequence of risk of failure of electric distribution OH assets and risk of wildfire by proactively identifying abnormal conditions needing repair or replacement.

MAT BFC – OH Infrared Inspections – Involves infrared inspection of OH electric distribution facilities to identify pending failure of equipment. Work includes contractor-performed reliability work and internally performed ad hoc requests. This program relates to safety, reliability, or maintenance because it serves as a risk control to reduce the frequency or consequence of risk of failure of electric distribution OH assets and risk of wildfire by proactively identifying areas of deterioration and degradation needing repair or replacement.

MAT BFD – UG Enclosures Patrolled – Involves visual patrol of UG electric distribution facilities to identify obvious structural problems or hazards for compliance with GO 165 and the EDPM Manual. Patrolled facilities include pad-mounted equipment, primary enclosures, and visible secondary enclosures outside the substation fence to the end of the line. An UG patrol may be performed by walking or driving. This program relates to safety, reliability, or maintenance because it serves as a risk control to reduce the frequency or consequence of risk of UG asset failure by proactively identifying structural problems or hazards needing repair or replacement.

MAT BFE – UG Infrared Inspections – Involves detailed visual and infrared inspection of UG electric distribution facilities to examine and record abnormal conditions that will adversely impact safety or reliability for compliance with GO 165 and the EDPM Manual. Inspected facilities include pad-mounted facilities; all UG equipment, conductors, splices, and elbows within primary enclosures; primary metering that includes all visible, primary cable up to termination point plus the primary metering facilities. An infrared inspection must be performed in conjunction with UG inspections. This program relates to safety, reliability, or maintenance because it serves as a risk control to reduce the frequency or consequence of risk of UG asset failure by proactively identifying areas of deterioration and degradation needing repair or replacement.

MAT BFF – UG Line Equipment Inspected and Tested – Involves annual inspections of UG electric distribution line equipment for compliance with Utility Standard TD-2302S. Facility inspections only include manholes with special equipment (i.e., oil-filled equipment). 34.5 kV BART Cable Inspections and Auto-Transfer Switch (ATS) Inspections are performed and tracked in MATs BF3 and BF4, respectively. This program relates to safety, reliability, or maintenance because it proactively identifies abnormal conditions, that could negatively impact safety, reliability, or asset life, needing repair or replacement.

MAT BFG – OH Line Equipment Inspected and Tested – Annual inspections/testing of OH, pad-mounted, and UG electric distribution line equipment for compliance with Utility Standard TD-2302S. Facilities include capacitors, regulators, reclosers, and SCADA operated switches, interrupters, and sectionalizers. This program relates to safety, reliability, or maintenance because it serves to proactively identify abnormal conditions, that could negatively impact safety, reliability, or asset life, needing repair or replacement.

MAT BFH – Inspection Projects – This MAT includes miscellaneous special projects as requested by Asset Strategy. Projects include inspections or patrols of equipment determined to present safety related conditions. Some projects are multi-year while others are single year. Other projects are related to re-inspections or re-patrol as needed because of work verifications and are required by GO 165. Other funding in this MAT is related to UG inspection sticker costs required as part of the UG inspections. This program relates to safety, reliability, or maintenance because it enables the inspections programs to meet its overall objectives of a safe and reliable electric distribution system. The program's support activities serve as a risk control to reduce the frequency or consequence of risk of failure of electric distribution OH assets and risk of wildfire.

MAT BFJ – OH Patrol Outage Review Team (ORT) Post Outage – For requested post-outage patrols as an action from an ORT meeting. Work scope (including the area to be patrolled and the volume of poles and enclosures) must be identified during the ORT meeting. This includes UG Infrared requests. This program relates to safety, reliability, or maintenance because it serves as a mitigation to reduce the frequency or consequence of risk of wildfire.

MAT BF# – Electric Distribution Patrols and Inspections, other – Other costs related to patrols and inspections of OH and UG electric distribution facilities, including QA and quality control costs. See MWC BF for how this MAT relates to safety, and/or reliability, and/or maintenance.

MAT BKA – Line Equipment Overhauls (Emeryville) – For Emeryville's use only of scheduled transformer repair. This program relates to safety, reliability, or maintenance because it involves the overhaul, repair, and testing of all distribution line equipment at the Emeryville Repair facility.

MAT BKJ – Line Equipment Overhauls (Division Up/Down Labor) (Emeryville) – For Emeryville's use only of scheduled equipment overhauls of electrical distribution equipment: regulators, auto boosters, and reclosers. This program relates to safety, reliability, or maintenance because it involves the overhaul, repair, and testing of all distribution line equipment at the Emeryville Repair facility.

MAT BKK – Equipment Warranty Repair (Emeryville) – For Emeryville's use only of scheduled equipment warranty repairs. This program relates to safety, reliability, or maintenance because the equipment is repaired or replaced under the manufacturer's warranty period, at the Emeryville Repair facility.

MAT CY# – Not Assigned – Includes miscellaneous costs to manage electric grid operations. This MWC is not related to safety, reliability, and/or maintenance.

MAT DDC – Electric Start/Stop – Includes activities for electric service turn-ons and shut-offs initiated by customers, which are mainly performed by Field Metering resources at commercial, industrial and agricultural customer premises. This program relates to safety, reliability, or maintenance because it safely establishes or terminates electric service at the request of customers.

MAT DDH – Electric Trouble Customer Equipment – Involves addressing part outages (which occur when a customer is only receiving energy to a portion of their home or business for various reasons, including burnt out fuses, customer wiring, service connection at the weather-head, etc.) or complete outages related to customer equipment. This program relates to safety, reliability, or maintenance because it serves to restore customer service to a safe and reliable operating condition.

MAT DDJ – Swing Service, Disconnects/Reconnects – Involves activities required to: (1) provide swing service, which is the transfer of service from an old location to a new location using the existing wire; (2) provide service upgrades; (3) temporarily disconnect service, such as a temporary disconnects at a customer's request to enable tree trimming, weather-head or panel work; and (4) reconnect service due to disconnects for items such as tree trimming, panel or weather-head work by customer, etc. This program relates to safety, reliability, or maintenance because it serves to reconnect, temporarily disconnect, or upgrade service and ensure safe operating conditions.

MAT DD# – Provide Field Service, other – Includes other costs related to customer generated requests for service that require a site visit by a field technician. See MWC DD for how this MAT relates to safety, and/or reliability, and/or maintenance.

MAT FZA – General Engineering – Work primarily covers electric distribution engineering and planning services labor, which includes wires down investigations. This includes costs associated with new OH fault indicators or distribution line monitoring systems and/or line sensors to improve reliability. This also includes costs associated with EPSS to mitigate wildfire ignition risk. This program relates to safety, reliability, or maintenance because it serves as a risk control to reduce the frequency or consequence of risk of failure of electric distribution OH assets and risk of wildfire by providing the electrical engineering labor for reliability and EPSS related programs.

MAT FZB – Voltage Complaints Investigations – Used for investigating secondary voltage complaints that PG&E Troublemen cannot resolve on the first visit, and the setting of recording volt meters for these voltage complaints. This program relates to safety, reliability, or maintenance because it addresses voltage issues on distribution circuits to support safe and reliable operation of customer equipment.

MAT FZC – Transformer Reports Manage – Used for investigating overloaded and idle transformers. This program relates to safety, reliability, or maintenance because it addresses overloaded transformers and mitigate risks of equipment failure caused by overloads.

MAT FZD – Field Work Plan – Used for supporting operational field work that engineering personnel initiate, such as phase balancing and replacing fuses

projected to be overloaded. This program relates to safety, reliability, or maintenance because it supports the field work necessary to solve overload and imbalance issues, thereby mitigating equipment failure caused by overloads and outages caused by load imbalance.

MAT FZE – Trouble-men Field Work – Field Personnel performing seasonal, permanent, and emergency load transfer field switching, change settings related to seasonal capacitors, or perform special load/voltage readings/setting changes when specifically requested by the Electric Distribution Engineers and directed by the DCC Operator. This includes costs associated with EPSS to mitigate wildfire ignition risk. This program relates to safety, reliability, or maintenance because it supports the field work necessary to resolve voltage issues and provide proper device protection for reliability.

MAT GAA – Intrusive Inspection Program – Intrusive testing and treatment of wood poles. Compliance inspection program for GO 95 and GO 165. This program relates to safety, reliability, or maintenance because it actively works to determine that poles are in good condition to prevent premature failure, and serves as a risk control to reduce the frequency or consequence of risk of failure of electric distribution OH assets and risk of wildfire. In addition, this program satisfies the safety and maintenance requirements of GO 95 and 165.

MAT GAB – Pole Joint Utilities Maintenance Reimbursement – Engineer review of pole attachment requests submitted by third-party utilities. This program relates to safety, reliability, or maintenance because it actively works to determine that poles are in good condition to prevent premature failure. In addition, this program satisfies the safety requirements by ensuring poles meet the strength and loading requirements of GO 95.

MAT GAC – Pole Analyze Loading – Engineer review and analysis of distribution wood pole loading for an overload condition. If the pole is determined to not be overloaded, then assessment and analysis remains in MAT GAC. However, if the pole is determined to be overloaded, then the MAT changes to 07O to replace the pole. This program relates to safety, reliability, or maintenance because it actively works to determine that poles are in good condition to prevent premature failure and serves as a risk control to reduce the frequency or consequence of risk of wildfire. In addition, this program satisfies

the safety requirements by ensuring poles meet the strength and loading requirements of GO 95.

MAT GAD – Pole Restoration Program – Involves reinforcing deteriorated, decayed, or damaged poles with steel trusses. This program typically follows one year behind Pole Test and Treat program and restores poles to original design strength. This program relates to safety, reliability, or maintenance because it actively works to prevent premature failure of wood poles, and serves as a risk control to reduce the frequency or consequence of risk of failure of electric distribution OH assets and risk of wildfire. In addition, this program satisfies the safety and maintenance requirements of GOs 95 and 165. Starting in 2024, PG&E is capitalizing pole reinforcements and recorded costs to MAT 07R.

MAT GAF – Joint Utilities Telecom Engineer Review Non-reimbursed – Telecommunications engineer pole attachment request review for jointly owned wood poles. This program relates to safety, reliability, or maintenance because it actively works to determine that poles are in good condition to prevent premature failure, and serves as a risk control to reduce the frequency or consequence of risk of failure of electric distribution OH assets. In addition, this program satisfies the safety requirements by ensuring poles meet the strength and loading requirements of GO 95.

MAT GAH – Joint Utilities Maintenance Non-reimbursed – Includes PG&E's membership share of the operating costs and participation in the Northern California Joint Pole Association and the Joint Pole Database maintenance costs for continued operation. This program relates to safety, reliability, or maintenance because the costs are incurred to prevent premature failure, and serves as a risk control to reduce the frequency or consequence of risk of failure of electric distribution OH assets. In addition, this program enables communication with other utilities, to determine that poles meet the safety, strength and loading requirements of GO 95.

MAT GA# – Poles – Intrusive Inspection/Test and Treat Program, other – Includes other costs related to assessing conditions of poles and costs related to billing for work performed on jointly owned poles in MATs GAA and GAD. See MWC GA for how this MAT relates to safety, and/or reliability, and/or maintenance.

MAT GC1 – Electric Distribution Substation: **Engineering Maintenance Support** – Includes distribution substation costs in engineering and other maintenance support. This program relates to safety, reliability, or maintenance because it includes substation engineering support necessary for operation of substation equipment and serves as a risk control to reduce the frequency or consequence of risk of failure of electric distribution substation assets and of risk of wildfire.

MAT GC2 – Electric Distribution Substation: Major Emergency CM – This includes major emergencies and emergent work supporting unforeseen emergencies/major repairs and emergent work with high reliability impact or system-wide risk, such as: anticipated major substation emergencies, mobile equipment maintenance and spare transformers testing for emergency readiness, large transformer oil leak repairs, animal abatement repairs, deteriorated foundation repairs, corrosion repairs, locate and mark distribution line assets within substation facilities. This also includes work associated with EPSS to mitigate wildfire ignition risk. This program relates to safety, reliability, or maintenance because it addresses emergencies and emergent maintenance work to prevent imminent failures, and serves as a mitigation to reduce the frequency or consequence of risk of wildfire.

MAT GC5 – Electric Distribution Substation: Distribution Substation Supplemental Inspections – Includes supplemental inspections to address ignition threats at substations. This program relates to safety, reliability, or maintenance because it identifies and addresses ignition threats at substations.

MAT GCA – Electric Distribution Substation: **Transformer Preventive Maintenance** – Includes distribution substation costs for transformers, regulators, and Load Tap Changer (LTC) Oil Tests. This program relates to safety, reliability, or maintenance because it monitors Transformer and LTC condition and identifies any abnormalities that may lead to a potential mis-operation of the transformer and serves as a risk control to reduce the frequency or consequence of risk of failure of electric distribution substation assets.

MAT GCB – Electric Distribution Substation: **Circuit Breaker Preventive Maintenance** – Includes distribution substation costs for breaker exercises. This program relates to safety, reliability, or maintenance because it

confirms functional operation of the circuit breaker and serves as a risk control to reduce the frequency or consequence of risk of failure of electric distribution substation assets.

MAT GCC – Electric Distribution Substation: **Relay Preventive Maintenance** – Includes distribution substation costs for relay functional tests. This program relates to safety, reliability, or maintenance because it inspects the relay schemes and tests the condition of the relay to prevent mis-operation and serves as a risk control to reduce the frequency or consequence of risk of failure of electric distribution substation assets and risk of wildfire.

MAT GCD – Electric Distribution Substation: **Inspections** – Includes distribution substation costs for cyclical station inspection of equipment. This program relates to safety, reliability, or maintenance because inspections such as Equipment Inspection, Security Check, Environmental Check, and Load Data Collection are performed to identify non-conforming equipment or operations to address within the substation and serves as a risk control to reduce the frequency or consequence of risk of failure of electric distribution substation assets.

MAT GCE – Electric Distribution Substation: **General Station Preventive Maintenance** – This program includes distribution substation costs for preventive maintenance tasks on variety of other types of substation equipment. This program relates to safety, reliability, or maintenance because tests are performed on minor substation equipment (e.g., hot washes, mobile exercises, fire system tests, etc.) not specifically captured under other specified maintenance programs to inspect and identify any abnormalities, and the program serves as a risk control to reduce the frequency or consequence of risk of failure of electric distribution substation assets.

MAT GCF – Electric Distribution Substation: **Battery Preventive Maintenance** – This program includes distribution substation work related to battery testing. This program relates to safety, reliability, or maintenance because inspections, tests (e.g., resistance and discharge tests) are performed on batteries to identify any abnormalities and determine the batteries can perform as designed, and the program serves as a risk control to reduce the frequency or consequence of risk of failure of electric distribution substation assets.

MAT GCG – Electric Distribution Substation: **VM** – This program includes distribution substation work related to mitigating vegetation growth, creating Defensible Space, and addressing other issues in and around the substation parcel; including, routine vegetation control, rodent control, transient encampment clean-up, mowing, and other fuel reduction type work for compliance with local laws and administration of the program. This program relates to safety, reliability, or maintenance because it involves VM activity that serves as a risk control to reduce the frequency or consequence of risk of failure of electric distribution substation assets and risk of wildfire.

MAT GCH – Electric Distribution Substation: **Building Maintenance** – This program includes distribution substation work related to substation facility/building and yard work such as repair to breaches in station fences, roof leaks, plumbing repairs, station security such as lighting and card readers, etc. This program relates to safety, reliability, or maintenance because it involves maintaining substation facilities and buildings that serve as a risk control to reduce the frequency or consequence of risk of failure of electric distribution substation assets.

MAT GCI – Electric Distribution Substation: **Switch Preventive Maintenance** – This program includes distribution substation work related to switch diagnostic/performance tests. This program relates to safety, reliability, or maintenance because diagnostic testing and infrared inspections performed on switches serves as a risk control to reduce the frequency or consequence of risk of failure of electric distribution substation assets.

MAT GCJ – Electric Distribution Substation: **Corrective (T80)** – This program includes distribution substation work related to repair work initiated from corrective notifications (LC Tags) for issues identified by field personnel. This

program relates to safety, reliability, or maintenance because it involves repairs beyond planned/scheduled maintenance.

MAT GCM – Electric Distribution Substation: **Circuit Breaker Mechanism Services** – This program includes distribution substation work related to breaker mechanism services, including required breaker oil and gas analysis. This program relates to safety, reliability, or maintenance because it involves the mechanism service of the circuit breaker to determine whether it is operating properly that serves as a risk control to reduce the frequency or consequence of risk of failure of electric distribution substation assets.

MAT GCO – Electric Distribution Substation: **Transformer Overhaul Inspections** – This program includes distribution substation work related to transformer/regulator LTC overhaul inspections. This program relates to safety, reliability, or maintenance because it involves the overhaul inspection of transformer and regulator LTC to detect deterioration or abnormal conditions. This program serves as a risk control to reduce the frequency or consequence of risk of failure of electric distribution substation assets

MAT GCS – Electric Distribution Substation: **Circuit Switcher & Motor-Operated Air Switch (MOAS) Mechanism Services** – This program includes distribution substation work related to circuit switcher and MOAS mechanism services. This program relates to safety, reliability, or maintenance because it involves mechanism service related specifically to the performance of circuit switches and MOAS (e.g., performing open and closing operations manually and/or under remote test conditions). This program serves as a risk control to reduce the frequency or consequence of risk of failure of electric distribution substation assets.

MAT GCV – Electric Distribution Substation: **Circuit Breaker Overhauls** – This program includes distribution substation work related to circuit breaker overhauls. This program relates to safety, reliability, or maintenance because it involves the circuit breaker overhaul which includes a detailed list of maintenance tasks to determine the circuit breaker is operating as designed. This program serves as a risk control to reduce the frequency or consequence of risk of failure of electric distribution substation assets.

MAT GCW – Electric Distribution Substation: **Station Washes** – This program includes distribution substation work for station insulator washing. This

program relates to safety, reliability, or maintenance because it involves washing insulators to prevent contamination accumulation that may result in a flashover. This program serves as a risk control to reduce the frequency or consequence of risk of failure of electric distribution substation assets.

MAT HGC – Advance Data Management System (ADMS) Development – This program includes expense associated to the multi-year grid modernization effort to consolidate distribution operational technology platforms into a single platform (ADMS). This program relates to safety, reliability, or maintenance because it enables outage management applications that include instantaneous fault location, automated switching recommendations and promotes operator awareness of Real Time (RT) circuit conditions. This project directly supports DCC operations.

MAT HGD – Distribution Operational Technology – This program relates to DCC Systems installation and replacement. Used to track expense improvements and enhancements at the DCCs. This program relates to SRM by supporting the development and daily operation of RT applications/tools used to safely operate and maintain distribution system reliability.

MAT HG# – DERMS Program – Over the next 20 years, PG&E will see significant increased load driven by EV adoption and building electrification. Simultaneously, PG&E expects continued adoption of distributed solar, significant growth of behind-the-meter storage and flexible loads. New tools and processes for orchestration of DER across value streams (customer, grid, system) are required to safely and cost-effectively operate the grid. The Distributed Energy Resources Management (DERMS) Program includes the development, deployment, and operation of these tools and processes to enable these objectives.

MAT HNA – Tree Trim Routine VM – This program covers annual tree trimming or removal, vegetation control, quality management, environmental compliance, and public education. Includes costs necessary to support and execute regulatory compliance work, which includes the annual inspection and maintenance of tree clearances along PG&E's OH high voltage and secondary electric distribution lines. This program relates to safety, reliability, or maintenance by managing the vegetation adjacent to powerlines to reduce the risk of vegetation contact with the electric distribution equipment; and serves as a risk control, related to the vegetation risk driver, to reduce the frequency or consequence of risk of wildfire and risk of failure of electric distribution OH assets.

MAT HN# - Not Assigned – Includes costs to support VM work. Activities include safety and quality management.

MAT IGI – Dead and Dying Trees – This program reduces risk associated with increased tree mortality due to extended drought and other environmental conditions. It focuses on targeted removal of dead and dying trees, trees with defects, and certain species that pose an increased risk of falling into power lines. Work activities include vegetation inspection and mitigation in designated areas, the resulting tree work and wood management as determined necessary, and fire safe council fuel reduction program activity to help prevent wildfires and protect communities. This program relates to safety, reliability, or maintenance because it serves as a risk control, related to the vegetation risk driver, to reduce the frequency or consequence of risk of wildfire and risk of failure of electric distribution OH assets.

MAT IGJ – Wildfire Mitigation Activities – Previously included Enhanced VM. This work is intended to reduce wildfire risk in high fire threat areas. Starting in 2023, activities recorded in this MAT include OneVM, Focused Tree Inspections, VM for Operational Mitigation, Tree Removal Inventory, Wood Management. These activities relate to safety, reliability, or maintenance because they serve as a mitigation, related to the vegetation risk driver, to reduce the frequency or consequence of risk of wildfire and risk of failure of electric distribution OH assets.

MAT IG# – Manage Var Bal Acct Processes, other – Includes activities related to Temporary Generation that supports PSPS. Additionally, this includes

other costs related to various balancing and memorandum account activity. See MWC IG for how this MAT relates to safety, and/or reliability, and/or maintenance.

MAT KAA – OH General CM Tag – This program involves repairing OH facilities or replace individual components that are not an imminent hazard and have not caused an outage. Facilities include connectors, insulators, low conductors, leaning poles, slack guys, etc. Work also includes the repair, replacement, or installation of grounds, moldings, leaking bushings, and related work on all OH transformers and equipment associated with transformers. This program relates to safety, reliability, or maintenance because it addresses non-conforming equipment and serves as a risk control to reduce the frequency or consequence of risk of failure of electric distribution OH assets and of risk of wildfire.

MAT KAC – **Bird Safe Retrofit** – This program involves repairing, replacing, or installing bird-guard materials such as insulated jumpers, bushing covers, line covers, or perching platforms on incident and/or adjacent poles for bird safety, per United States Fish and Wildlife Service (USFWS) requirements and Utility Operating Standard TD-2321S. This program relates to safety and reliability by mitigating outages due to bird incidents and serves as a risk control to reduce the frequency or consequence of risk of failure of electric distribution OH assets and of risk of wildfire.

MAT KAD – Bird Safe Retrofit Annual – This program installs bird-guard materials such as jumper covers, bushing covers, perch guards, or perching platforms on poles identified in the Annual Pole Retrofit Program for bird safety, per USFWS requirements and Utility Operating Standard TD-2321S. This program relates to safety, reliability, or maintenance because it serves as a risk control to reduce the frequency or consequence of risk of wildfire.

MAT KAF – OH COE CM – This program activity includes the CM of COE; certain defined equipment including Protective Devices (Reclosers, Cutouts, Sectionalizers), Voltage Devices (Regulators, Boosters), Switches (Switches, Disconnects), Capacitors, and Conductors. Maintenance on COE plays an important role in preventing customer interruptions or minimizing the impacts from an outage. The program also includes ordering batteries for work in MAT BFG. This program relates to safety, reliability, or maintenance because it

addresses non-conforming equipment and serves as a risk control to reduce the frequency or consequence of risk of wildfire.

MAT KAH – Streetlight Replace Burnouts – This program includes activities to repair or replace lamps, photocells, and related items associated with nonoperating streetlights. If the street light head needs replacement, the time and material to replace the head is charged to 2AA. If the burnout is caused by a secondary UG failure, the time and material to make the repair is charged to 2BA. This program relates to safety, reliability, or maintenance because it addresses non-conforming equipment and serves as a risk control to reduce the frequency or consequence of risk of failure of electric distribution OH assets.

MAT KAK – RTVI Investigations/Repairs – This program involves the investigation of RTVI where cause is linked to Company equipment. This program relates to safety, wildfire mitigation, reliability, or maintenance because it addresses potential non-conformances identified by customers.

MAT KAM – Insulator Washing – This program includes washing pole-mounted insulators. This program relates to safety, reliability, or maintenance because it prevents pole top ignitions.

MAT KAO – Idle Facilities Investigations Service Planning – This program involves investigations by Service Planning to assess whether identified idle facilities have a foreseeable future use. This program relates to safety, reliability, or maintenance because it identifies idle facilities for removal and serves as a risk control to reduce the frequency or consequence of risk of failure of electric distribution OH assets. If an idle facility is confirmed, the removal work will fall under MAT codes 2AF and 2BF.

MAT KAP – OH Expense Projects – This program includes the replacement of OH electric facilities that are not an imminent hazard and have not caused an outage. The program also includes pre-planned projects such as actuator board replacements. This program relates to safety, wildfire mitigation, reliability, or maintenance because it mitigates the risk of equipment failure from identified Material Problem Reporting (i.e., material and/or equipment found as defective, failed, or not meeting PG&E requirements) and serves as a risk control to reduce the frequency or consequence of risk of failure of electric distribution OH assets.

MAT KAQ – Wood Pole Bridge Bonding – This program conducts wood pole bonding, a maintenance activity where an existing wood pole supporting both electric transmission and distribution line facilities is retrofitted with grounding protection to prevent fires that can occur at the location on the pole where the electric distribution cross arm is bolted to the pole. This program relates to safety, reliability, or maintenance because it serves to prevent ignitions by ensuring grounding protection and serves as a risk control to reduce the frequency or consequence of risk of wildfire.

MAT KAS – FAS OH Expense – FAS OH expense is work that is identified during a field job and completed by a single Trouble-man. This program relates to safety, reliability, or maintenance because it addresses non-conforming conditions identified by preventative maintenance programs such as Trouble-men patrols and serves as a risk control to reduce the frequency or consequence of risk of failure of electric distribution substation assets.

MAT KAT – Remote Grid Maintenance – This MAT code is for preventative and CM under PG&E's Remote Grid program. Many of these costs are service fees under a Remote Grid maintenance agreement with a qualified contractor. The remaining costs are related to internal maintenance services and contract management. Remote Grids provide utility service using Standalone Power Systems (SPS) and related infrastructure for continuous, permanent energy delivery to remote locations. The installation of a Remote Grid enables PG&E to eliminate distribution lines that serve a small number of customers at the outskirts of the distribution system. The most prevalent use case for Remote Grids is to reduce wildfire ignition risk by eliminating remote OH distribution lines in HFTD. This program relates to safety, reliability, or maintenance because PG&E Remote Grids are typically installed to mitigate wildfire risk, and because the work in MAT KAT is maintenance work to maintain the safety and reliability of PG&E Remote Grids.

MAT KA# – Preventive Maintenance and Equipment Repair, OH Other – Other costs related to preventative maintenance and repair of nonconforming OH equipment. See MWC KA for how this MAT relates to safety, and/or reliability, and/or maintenance.

MAT KBA –UG General CM Notifications – This program includes the repair UG facilities (including UG infrared tags) or replacement of individual

components that are not an imminent hazard and have not caused an outage. Includes cleaning enclosures, re-securing equipment, resurfacing lids, and tagging; repairing, replacing, or installing grounds, moldings, leaking bushings; and completing related work on all UG transformers and equipment associated with transformers. This program relates to safety, reliability, or maintenance because it addresses non-conforming equipment and serves as a risk control to reduce the frequency or consequence of risk of failure of electric distribution UG assets.

MAT KBC – UG COE CM Notifications – This program includes the repair of UG COE. This program relates to safety, wildfire mitigation, reliability, or maintenance because it identifies certain asset life replacements (e.g., UG Cable Testing) and serves as a risk control to reduce the frequency or consequence of risk of failure of electric distribution UG assets.

MAT KBD – Nitrogen Cylinders CM – This program includes the replacement of Nitrogen Cylinders (San Francisco and East Bay division only annual nitrogen-cylinder replacements). This program relates to SRM because it maintains sufficient nitrogen levels in cables where leaking naturally occurs and serves as a risk control to reduce the frequency or consequence of risk of failure of electric distribution UG assets.

MAT KBE – BART Cable Repair – This program includes the repair of 34.5 kV BART Cable issues identified during annual inspections/testing performed under MAT BF3. This program relates to safety, wildfire mitigation, reliability, and maintenance because it checks whether cables are in proper operating condition, remediating problems caused by leaks, corrosion, movement of support tracks, gas pressure, etc. and serves as a risk control to reduce the frequency or consequence of risk of failure of electric distribution UG assets.

MAT KBP – UG Expense Projects – This program includes the projects for the replacement of UG electric facilities that are not an imminent hazard and have not caused an outage. This program relates to safety, wildfire mitigation, reliability, or maintenance because it addresses WYE (three-phase star configuration) transformer grounding configurations and serves as a risk control to reduce the frequency or consequence of risk of failure of electric distribution UG assets.

MAT KB# – Preventive Maintenance and Equipment Repair, UG Other – Includes other costs related to preventative maintenance and repair of nonconforming UG equipment. See MWC KB for how this MAT relates to safety, and/or reliability, and/or maintenance.

MAT KCA – Network Equipment CM Notifications – This program includes the repairs related to network transformers and NPs, excluding oil replacement work. This program relates to safety, reliability, or maintenance because it addresses problems found on the network equipment and serves as a risk control to reduce the frequency or consequence of risk of failure of electric distribution network assets.

MAT KCB – Network Transformer Oil Replacement and 60-Day Follow Up Notifications – This program includes the replacement of oil in network primary termination chambers or network ground switches and the resample of network transformer oil. The replacement of the oil at the network transformer chamber is needed to maintain safe operation. This program relates to safety, reliability, or maintenance because it addresses issues identified in sample oil during laboratory testing and serves as a risk control to reduce the frequency or consequence of risk of failure of electric distribution network assets.

MAT KCC – Network Vault CM Notifications – This program work involves vault environmental cleanup, excluding work associated with network transformers and NPs. This program addresses hazardous conditions identified in the vaults. The cleanup is for the safety and health of personnel working inside the vault. This program relates to safety, reliability, or maintenance because it serves as a risk control to reduce the frequency or consequence of risk of failure of electric distribution network assets.

MAT KCD – Network Transformer Preventive Maintenance/Restore Notifications – This program involves annual maintenance on network transformers and associated oil-filled chambers. Includes oil sampling on all chambers and pressure testing of units. This program relates to safety, reliability, or maintenance because it addresses the maintenance of network transformers for safe and reliable operation and serves as a risk control to reduce the frequency or consequence of risk of failure of electric distribution network assets.

MAT KCE – NP Preventive Maintenance Notifications – This program relates to routine maintenance of NPs conducted once every three years (triennial), excluding repairs costing more than $500 or requiring greater than one hour that are covered by MAT code KCA. This program relates to safety, reliability, or maintenance because it addresses the maintenance of NPs for safe and reliable operation and serves as a risk control to reduce the frequency or consequence of risk of failure of electric distribution network assets.

MAT KCF – Fiber Optic/SCADA Communications Repair Notifications – This program includes repair of existing network SCADA and fiber optics systems, including communication. This program relates to safety, reliability, or maintenance because it addresses the problems found on the existing network SCADA and fiber optics systems as needed for safe and reliable operation and serves as a risk control to reduce the frequency or consequence of risk of failure of electric distribution UG assets.

MAT KC# – Preventive Maintenance and Equipment Repair, Network other – Other costs related to preventative maintenance and repair of nonconforming network equipment. See MWC KC for how this MAT relates to safety, and/or reliability, and/or maintenance.

MAT WFC – Cameras – This program supports sponsorship, operations and maintenance of pan-tilt-zoom cameras that are a part of the ALERTCalifornia Network. Based at the University of California San Diego, ALERTCalifornia is a public safety program working to understand wildfires and other natural hazards. This program manages a network of more than 1,000 monitoring cameras and sensor arrays from multiple partners, such as PG&E, and collects data that provides actionable, real-time information to inform public safety. This program relates to safety, reliability, or maintenance because it serves as a mitigation to reduce the frequency or consequence of risk of wildfire.

MAT WFM – Other Wildfire Support Expenses – This program supports Advance Fire Modeling initiatives such as fire spread simulations using advanced technologies, satellite fire detection, high resolution numerical weather prediction and storm outage prediction. The high-resolution weather model is comprised of an 8-member ensemble run at 2 km resolution out 129 hours and is updated 2x per day. The high-resolution weather data is a foundational dataset that is fed into dead and live fuel moisture models, our Fire Potential

Index and storm outage prediction models. These models are used to access the risk of outages year-round, and the concurrent risk of outages, ignition, and fire potential to inform wildfire mitigation efforts, specifically PSPS and EPSS operations. This program relates to safety, reliability, or maintenance because it supports PG&E's EP&R and serves as a risk control to reduce the consequence of various risk events and as a mitigation to reduce the frequency or consequence of risk of wildfire.

MAT WFN – PSPS Non-Event Expense – This PSPS Program category includes activities that support the PSPS Program but are not associated with a specific PSPS event, such as PSPS PMO team cost, exclusive use (EU) helicopter contracts and preflight, and Field Operations Labor. This program relates to safety, reliability, or maintenance because it supports PG&E's EP&R and serves as a risk control to reduce the consequence of various risk events and as a mitigation to reduce the frequency or consequence of risk of wildfire.

MAT WFP – PSPS Event Expense – This PSPS Events category includes activities directly associated with: (1) proactively de-energizing our electric transmission or distribution lines following a determination of weather-related imminent threats (i.e., high winds combined with dry conditions) to power line assets and increased risk of catastrophic wildfire, and (2) re-energizing those lines following an "all-clear" determination. This includes a sequence of activities beginning with activation of the EOC and ending with line re-energization. This program relates to safety, reliability, or maintenance because it serves as a mitigation to reduce the frequency or consequence of risk of wildfire.

MAT WFS – SIPT – As a result of SB 901, PG&E established in house fire protection services, referred to as Safety and Infrastructure Protection Teams (SIPT) to support PG&E crews performing work in high fire risk areas (HFRA), to prevent ignitions and provide for the safety of PG&E crews and the public. Each SIPT crew consists of two employees, who are trained and certified in wildland firefighting, medical care, and utility safety. SIPT crews conduct pretreatment of PG&E assets that are threatened during wildfires. Additionally, SIPT crews perform high priority fire mitigation work and gather critical data to help prepare for and manage wildfire risk. SIPT has crews strategically located throughout the PG&E service territory in high fire threat areas. SIPT teams provide direct

defense of utility infrastructure, conducting safety, prevention, mitigation, and maintenance activities on company properties or rights of way in connection with wildfires. This program relates to safety, reliability, or maintenance because it serves as a mitigation to reduce the frequency or consequence of risk of wildfire.

MAT WFW – Weather Station Maintenance – This program supports the installation, operations, and maintenance of PG&E's weather station network. There are over 1,500 PG&E weather stations installed that collect valuable information on fire weather parameters such as wind speed, wind gusts, temperature, and humidity every 10 minutes. These data are used to confirm conditions for PSPS execution, confirm when it is safe to start the restoration process after a PSPS event and validate forecast data. Historical data collected are being used to calculate historical percentiles and build weather station specific machine learning forecast models. This program relates to safety, reliability, or maintenance because it supports PSPS execution and serves as a mitigation to reduce the frequency or consequence of risk of wildfire.

G. MAT Code Descriptions – Capital

MAT 05# – Tools and Equipment, other – Includes other costs for miscellaneous tools and equipment. See MWC 05 for how this program relates to safety, and/or reliability, and/or maintenance.

MAT 06# – Line Voltage Regulator Revolving Stock – This program includes purchase of Line Voltage Regulator Revolving Stock. This program relates to safety, reliability, or maintenance because it corrects voltage issues on distribution circuits to support safe and reliable operation of customer equipment.

MAT 06A – Feeder Projects Associated with Substation Capacity – This program includes installation and replacement of UG cable and OH conductor associated with a new substation transformer and feeder. This program relates to safety, reliability, or maintenance because it prevents overloads on substation equipment, mitigating the risk of equipment failure due to overloads.

MAT 06B – Transformer Replace Overloaded – This program includes replacement of transformers identified through overload reports using SmartMeter data, recorded high oil temperature indicators, or multiple thermal protective device operations during peak load periods. This does not include replacement of transformers identified via the new business, WRO or any other

process. This program relates to safety, reliability, or maintenance and serves as a risk control to reduce the frequency or consequence of risk of failure of electric distribution OH assets by replacing transformers identified as overloaded, thereby mitigating the risk of transformer failure due to overloads.

MAT 06D – Circuits Reinforce – Distribution Planning (DP) Managed – This program includes installation of new OH and UG facilities or reconductoring of existing facilities with larger wire to meet capacity needs or voltage support. These upgrades are performed to address one of the following possible scenarios: (1) Line Capacity Overload; (2) Under or Over-Voltage Conditions; (3) Operational or Emergency Capacity; and (4) Future UG Facilities in Joint Trench Projects. This MAT covers circuit reinforcement projects managed by DP. This program relates to safety, reliability, or maintenance by replacing distribution equipment that is either presently overloaded or forecast to be overloaded, mitigating the risk of equipment failure due to overloads.

MAT 06E – Circuits Reinforce – Project Services (PS) Managed – This program includes installation of new OH and UG facilities or reconductoring of existing facilities with larger wire to meet capacity needs or voltage support. These upgrades are performed to address one of the following possible scenarios: (1) Line Capacity Overload; (2) Under or Over-Voltage Conditions; (3) Operational or Emergency Capacity; and (4) Future UG Facilities in Joint Trench Projects. This MAT covers circuit reinforcement projects managed by PS. This program relates to safety, reliability, or maintenance by correcting overloads on distribution equipment caused by load growth, mitigating the risk of equipment failure due to overloads.

MAT 06G – Voltage Correct Secondary – This program includes adding or upgrading: (1) existing transformers; (2) secondary distribution conductors; and/or (3) secondary service wires to comply with the voltage requirements of Electric Rule 2. This program relates to safety, reliability, or maintenance by correcting secondary voltage issues to support safe and reliable operation of customer equipment.

MAT 06H – Electric Distribution Line New Business Performance – This program includes projects identified to address capacity deficiencies related to specific New Business customer's demand increase. This program relates to safety, reliability, or maintenance because it corrects overloads on distribution

equipment caused by addition of new customer loads, mitigating the risk of equipment failure due to overloads.

MAT 06I – Electric Distribution Line Operational Capacity Projects – This program includes OH or UG new facilities or reconductoring of existing facilities with large wire to improve reliability and increase emergency and operational capability of the system. This program relates to safety, reliability, or maintenance because it improves the ability to reconfigure the distribution system, reducing the number of customers impacted by outages and reducing outage restoration times.

MAT 06K – Power Factor Management – This program includes installing SCADA controls on strategically located electric distribution capacitor banks to allow control setting changes remotely for better power factor management, as well as increased voltage and reactive power support of the system. This program relates to safety, reliability, or maintenance by enabling SCADA control over power factor correction equipment and for solving voltage issues to support safe and reliable operation of customer equipment.

MAT 06P – Enable Distributed Generation Electric Distribution Line – This program includes installing SCADA controls on strategically located electric distribution regulator banks to allow control setting changes remotely for better control of two-way power flow. This program relates to safety, reliability, or maintenance by enabling RT control over voltage correction equipment, and RT solving of voltage issues to support safe and reliable operation of customer equipment.

MAT 07A – Tree Connect VM Assessments – This program assesses tree connections in the system. Tree conditions are defined as a dead, dying, or living tree used as a utility power pole. Remediation of tree connections includes installation of a new clearance pole and transfer of PG&E facilities from the tree to the new clearance pole. Remediation is performed in MAT 07C. This program relates to safety, reliability, or maintenance because it actively works to identify trees being used as utility power poles that could fail.

MAT 07C – Special Criteria Pole Replacement – Replace all tree connections in the system. Tree connections are defined as a dead, dying, or living tree that is being used as a utility power pole. This program identifies trees being used as utility power poles and enhances overall system safety by replacing the trees with poles, prior to failure. This program relates to safety, reliability, or maintenance because it serves as a mitigation to reduce the frequency or consequence of risk of wildfire.

MAT 07D – Pole Replacement – This program replaces poles identified as deteriorated/damaged and requiring replacement. This program enhances overall system safety by replacing poles identified to be deteriorated, damaged or nearing the end of their service life, prior to premature failure. This program relates to safety, reliability, or maintenance because it serves as a risk control to reduce the frequency or consequence of risk of failure of electric distribution OH assets and as a mitigation to reduce the frequency or consequence of risk of wildfire.

MAT 07G – Pole Joint Utility Telecommunications Reimbursement – This program supports Pole/Anchor replacement due to an overloaded condition caused by an owner's tenant. This can be driven by a PG&E tenant or another joint owner's tenant. This work is 100 percent reimbursed and managed by the local telecommunications cable attachment project manager. Project Manager must obtain tenant approval prior to creation of an 07G order. The program satisfies the safety requirements by determining poles meet the strength and loading requirements of GO 95. This program relates to safety, reliability, or maintenance because it enhances overall system safety by replacing poles identified as overloaded, prior to premature failure.

MAT 07I – Pole Test and Treat – First time treatment of wood poles associated with intrusive testing and treatment program. This program relates to safety, reliability, or maintenance because it actively works to prevent premature failure and extend the life of distribution poles, and [serves as a risk control to reduce the frequency or consequence of risk of failure of electric distribution OH assets and risk of wildfire]. Subsequent treatments of wood poles are recorded as expense in MAT GAA.

MAT 07L – Steel Lattice Structures – This program includes the replacement or repair of steel lattice structures that carry electric distribution

conductor across the Delta to meet various local and state agencies' (San Joaquin, Contra Costa, Alameda, Solano, and Yolo Counties) Navigable Waterway height clearance requirements. This program relates to safety, reliability, or maintenance because it enhances overall system safety by replacing structures identified to be nearing the end of their service life, prior to premature failure.

MAT 07O – Overloaded Pole Replacements – This program involves replacing poles identified as overloaded (additional load applied to the pole beyond what it is designed to hold). The program satisfies safety requirements by ensuring poles meet the strength and loading requirements of GO 95. This program relates to safety, reliability, or maintenance because it enhances overall system safety by replacing poles identified as overloaded, prior to premature failure and serves as a risk control to reduce the frequency or consequence of risk of failure of electric distribution OH assets and as a mitigation to reduce the frequency or consequence of risk of wildfire.

MAT 07R – Distribution Pole Reinforcements – This program involves reinforcing deteriorated, decayed, or damaged poles with steel trusses. This program typically follows one year behind Pole Test and Treat program and restores poles to original design strength. This program relates to safety, reliability, or maintenance because it actively works to prevent premature failure of wood poles, and serves as a risk control to reduce the frequency or consequence of risk of failure of electric distribution OH assets and risk of wildfire. In addition, this program satisfies the safety and maintenance requirements of GO 95 and GO 165. Prior to 2024, this program was recorded as an expense in MAT GAD.

MAT 07# – Electric Distribution Install/Replace OH Poles, other – Includes other costs related to the installation or replacement of OH poles prior to premature failure. See MWC 07 for how this program relates to safety, and/or reliability, and/or maintenance.

MAT 08J – Replace Deteriorated OH Conductor – This program includes targeted replacement of primary OH conductor in non-HFTDs deemed deteriorated through processes: (1) post wire-down investigation, (2) outage review/safety team recommendation, or (3) to proactively address elevated rates of wires down to improve safety, reliability, and integrity. MAT 08J also includes

PG&E's Wires-Down Program, which addresses conductors that fail and result in a contact with the ground, or other object. This program relates to safety, reliability, or maintenance because it mitigates the risk of failure resulting in a potential wire-down event, by replacing deteriorated primary OH conductors and serves as a risk control to reduce the frequency or consequence of risk of failure of electric distribution OH assets.

MAT 08S – Replace Obsolete OH Switches – This program involves replacing "grasshopper" OH switches, installed between 1950 and 1970, minimizing potential safety issues and improve reliability during routine and emergency switching operations. This program relates to safety, reliability, or maintenance because it serves as a mitigation to reduce the frequency or consequence of risk of failure of electric distribution OH assets by replacing obsolete switches that have limited load-break capabilities.

MAT 08W–System Hardening Wildfire Resiliency Projects – This program includes performing targeted HFTDs/HFRAs site specific primary conductor replacement, conversion of OH to UG, conversion of OH to remote grid service, OH line removal, replacement of non-exempt equipment, replacement of OH electric distribution line transformers, replacement of existing wood poles with more resilient poles, and upgrades to electrical protective devices and systems through equipment replacements and device programming. This work can be initiated based on: (1) wildfire risk modeling, (2) rebuild of fire impacted areas, (3) PSPS mitigation, or (4) PSS identified areas; and is completed in compliance with PG&E's Fire Rebuild Design Guidance for System Hardening. Undergrounding specific work is recorded in MAT 3UG. This program relates directly to SRM because it serves as a risk control to reduce the frequency or consequence of risk of failure of electric distribution OH assets and as a mitigation to reduce the frequency or consequence of risk of wildfire.

MAT 08X – Emergent Hardening OH Replacement – This MAT code is used for Fire Rebuild projects and any hardening projects in HFTD from non-fire related events like storms.

MAT 08# – Electric Distribution OH Asset Replacement, other – Includes other costs related to OH asset replacement work. See MWC 08 for how this program relates to safety, and/or reliability, and/or maintenance.

MAT 09A – Electric Distribution Line SCADA Install/Replace – This includes the DA Initiative, installing new RTUs to improve visibility, reliability, and operations, and continuing to upgrade and replace obsolete, deficient, and failed automation and protection equipment on distribution lines. Starting in 2021, this work was moved to MAT 49A. This program relates to safety, reliability, or maintenance because it supports the installation of electric distribution line equipment to remotely isolate electric lines and quickly de-energize facilities to address urgent safety issues such as wire down events.

MAT 09B – Electric Distribution Substation SCADA/RTU Replace – This program replaces obsolete SCADA/RTUs and HMIs in electric distribution substations to provide visibility and remote controllability to Operations and may also be replaced to ensure compatibility with new automation systems. This program work targets proactive replacements of SCADA systems in distribution substations that possess obsolete SCADA and protective relay assets, which, if failed, would jeopardize PG&E's ability to operate the electric facility remotely and properly gather data for system operators. This program relates to safety, reliability, or maintenance because it serves as a risk control to reduce the frequency or consequence of risk of failure of electric distribution OH assets and as a mitigation to reduce the frequency or consequence of risk of wildfire.

MAT 09D – Electric Distribution Substation SCADA/RTU Install – This program installs additional SCADA/RTU and HMIs in electric distribution substations to provide visibility and remote controllability to Operations. SCADA technology allows remote Distribution Operations to operate relays and quickly deenergize downed lines and equipment to support wildfire risk management. In addition, operational improvements are gained through remotely switching substation equipment, obtaining Real Time information about the condition of the system, and providing historical data to examine line loading trends, forecast future loading, and perform outage investigations. This program relates to safety, reliability, or maintenance because it serves as a risk control to reduce the frequency or consequence of risk of failure of electric distribution OH assets.

MAT 09E – Electric Distribution Substation Protective Relay Install/Replace – This program installs and replace protective relays in electric distribution substations to maintain optimal system protection and reliability. This program relates to safety, reliability, or maintenance because it covers the

proactive replacement of aging substation protective relays. These relays trip substation circuit breakers when faults are detected, such as in cases of wires down resulting in over-current events, protecting power equipment from catastrophic failure, and increasing public safety. This program relates to safety, reliability, or maintenance because it serves as a risk control to reduce the frequency or consequence of risk of failure of electric distribution OH assets.

MAT 09F – Electric Distribution Substation SCADA Emergency Replace – This program includes miscellaneous and emergency replacement projects initiated and funded by System Automation & Protection program. This program involves replacing inoperable automation and protection equipment (RTUs, peripheral boards, and protective relays) on an emergency basis. The forecast covers in-service failures as well as emergency replacements of equipment whose risk of failure is imminent. This program addresses in-service failures of substation SCADA equipment and protective relays, as well as emergency replacements of equipment whose risk of failure is imminent, which, if failed, would jeopardize PG&E's ability to remotely operate the electric facility safely. This program relates to safety, reliability, or maintenance because it serves as a risk control to reduce the frequency or consequence of risk of failure of electric distribution OH assets.

MAT 2AA – OH General Replacement – This program replaces deteriorated OH facilities that are not an imminent hazard and have not caused an outage. Facilities include crossarms, leaking transformers, and conductor. This program addresses non-conformance identified by preventative maintenance programs and internal operational processes. This program relates to safety, reliability, or maintenance because it and serves as a risk control to reduce the frequency or consequence of risk of failure of electric distribution OH assets and risk of wildfire.

MAT 2AB – Bird Safe Install/Replacement – This program involves capital modification work and retrofits to distribution poles and/or adjacent poles to address bird-safety incidents, per USFWS requirements and Utility Operating Standard TD-2321S. This program relates to safety and reliability by mitigating outages due to bird incidents and serves as a risk control to reduce the frequency or consequence of risk of failure of electric distribution OH assets and risk of wildfire.

MAT 2AC – Bird Safe Install/Replacement Annual – This program involves capital modification work made to distribution poles as part of the annual pole retrofit program to address bird-safety issues, per USFWS requirements and Utility Operating Standard TD-2321S. This program relates to safety, reliability, or maintenance because it serves as a risk control to reduce the frequency or consequence of risk of wildfire.

MAT 2AE – OH COE Replacement – This program replaces OH equipment classified as COE; certain defined equipment including Protective Devices (Reclosers, Cutouts, Sectionalizers), Voltage Devices (Regulators, Boosters), Switches (Switches, Disconnects), Capacitors, and Conductors. This program addresses non-conforming COE identified by preventative maintenance programs such as equipment testing, as well as internal operational processes. This program relates to safety, reliability, or maintenance because it serves as a risk control to reduce the frequency or consequence of risk of failure of electric distribution OH assets.

MAT 2AF – OH Idle Facility Remove – This program involves removal of OH Idle Facilities that have no likely foreseeable future use. This program removes equipment no longer in use and therefore removes the risk of malfunction or fault, that can cause an ignition. This program relates to safety, reliability, or maintenance because it serves as a risk control to reduce the frequency or consequence of risk of failure of electric distribution OH assets and risk of wildfire.

MAT 2AG – San Francisco Series Streetlights – This program involves replacement of the RO streetlights, also referred to as constant-current streetlight systems, owned and operated by PG&E in San Francisco. This project will replace the existing RO loops with the type of streetlight circuits used elsewhere is PG&E's system. This program relates to safety, reliability, or maintenance because it provides illumination for safe pedestrian and vehicular traffic and serves as a risk control to reduce the frequency or consequence of risk of failure of electric distribution OH assets.

MAT 2AH – LED Streetlights – This program involves replacement of PG&E-owned and maintained decorative streetlights (LS-1) with more efficient, longer-life LED fixtures and new photo controllers. This program relates to safety, reliability, or maintenance because it provides longer-life streetlights and

better illumination for safe pedestrian and vehicular traffic and serves as a risk control to reduce the frequency or consequence of risk of failure of electric distribution OH assets.

MAT 2AI – San Francisco Historical Streetlights – This program involves replacement or refurbishment of cast-iron decorative streetlights in the Golden Triangle/Union Square area of San Francisco that have been found to have corroded steel support poles. This program relates to safety, reliability, or maintenance because it provides illumination for safe pedestrian and vehicular traffic and serves as a risk control to reduce the frequency or consequence of risk of failure of electric distribution OH assets.

MAT 2AJ – Non-Exempt Fuse Replacement – This program involves replacing non-exempt fuses with exempt fuses to reduce fire risk from electric distribution operations. Non-exempt fuses can expel hot or molten material upon normal operation, leading to an increased risk of wildfire. Units measured: Number of replacements. This program relates to safety, reliability, or maintenance because it involves replacing equipment to mitigate wildfire risk. Starting in 2022, costs for non-exempt fuses were moved from MAT 2AP to MAT 2AJ.

MAT 2AP – OH Capital Projects – Major OH projects are defined as jobs costing more than $10,000 per location. This program relates to safety, reliability, or maintenance because it actively works to address OH maintenance notifications, and serves as a risk control to reduce the frequency or consequence of risk of failure of electric distribution OH assets and risk of wildfire. Since 2022, costs for non-exempt fuses were moved to MAT 2AJ and, in 2024, these costs began to be recorded in MAT 3UT.

MAT 2AQ – Ceramic Post Insulators – This program includes replacement of ceramic post insulators that were manufactured in or prior to 1972 and are currently installed on PG&E poles. This program relates to SRM because it replaces ceramic post insulators prior to failure and serves as a risk control to reduce the frequency or consequence of risk of failure of electric distribution OH assets.

MAT 2AR – Surge Arrester Replacement – This program involves replacement of current (non-exempt) surge arresters with exempt surge arresters to reduce fire risk from electric distribution operations. Non-exempt

surge arresters are OH electric distribution equipment that have the potential to expel hot or molten material upon normal operation, leading to an increased risk of wildfire. This program includes replacing equipment to mitigate wildfire risk and correcting common grounding issues that pose a safety risk. This program relates to safety, reliability, or maintenance because it serves as a risk control to reduce the frequency or consequence of risk of failure of electric distribution OH assets and of risk of wildfire.

MAT 2AS – FAS OH Capital – This program involves work that is identified during a field job and completed by a single PG&E Troubleman. The work could involve either replacing or installing OH facilities: Electric distribution conductors, components, structures, and associated equipment constructed above ground level. This program addresses non-conforming conductors, components, structures, and associated equipment identified by PG&E Troublemen. This program relates to safety, reliability, or maintenance because it serves as a risk control to reduce the frequency or consequence of risk of failure of electric distribution OH assets.

MAT 2A# - EDPM, OH, other – Includes other costs related to replacing aging or deteriorated OH facilities. See MWC 2A for how this program relates to safety, and/or reliability, and/or maintenance.

MAT 2BA – UG General Replacement – This program replaces deteriorated UG facilities that are not an imminent hazard and have not caused an outage. Facilities include deteriorated transformers, conduits, enclosures, pads, and idle equipment. This program addresses non-conforming facilities identified by preventative maintenance programs such as inspections and patrols, as well as internal operational processes. This program relates to safety, reliability, or maintenance because it serves as a risk control to reduce the frequency or consequence of risk of failure of electric distribution UG assets.

MAT 2BB – Fault Indicator Replacements – This program replaces deteriorated fault indicators that are not an imminent hazard and have not caused an outage. In the event of an outage, this program helps sectionalize the outage area. This program relates to safety, reliability, or maintenance because it serves as a risk control to reduce the frequency or consequence of risk of failure of electric distribution UG assets.

MAT 2BD – UG COE Replacement – This program replaces UG equipment determined COE by the division operators, Maintenance and Construction, and restoration, and validated by Distribution Engineers. This program relates to safety, reliability, or maintenance because it identifies certain assets needing replacements and serves as a risk control to reduce the frequency or consequence of risk of failure of electric distribution UG assets.

MAT 2BF – UG Idle Facility Remove – This program involves removal of UG Idle Facilities that do not to have a likely use in the foreseeable future. This program relates to safety, reliability, or maintenance because it removes equipment no longer in use and serves as a risk control to reduce the frequency or consequence of risk of failure of electric distribution UG assets.

MAT 2BP – UG Capital Projects – This program involves major UG projects, defined as jobs costing more than $100,000 per location. This program addresses non-conforming equipment identified by preventative maintenance programs such as inspections and patrols, as well as internal operational processes. This program relates to safety, reliability, or maintenance because it serves as a risk control to reduce the frequency or consequence of risk of failure of electric distribution UG assets.

MAT 2B# – EDPM, UG, other – Includes other costs related to replacing aging or deteriorated UG facilities. See MWC 2B for how this program relates to safety, and/or reliability, and/or maintenance.

MAT 2CA – NP Relay Replacement – This program involves replacement of an NP relay as part of planned replacement program. This program relates to safety, reliability, or maintenance because it addresses the replacement of any inoperable NP relays to maintain a safe and reliable distribution network system serves as a risk control to reduce the frequency or consequence of risk of failure of electric distribution network assets.

MAT 2CB – Fiber/SCADA Communication Replace – This program involves installation of new network monitoring systems for the distribution networks, including sensor installation, communications, fiber optic replacement and programming activities. This includes any upgrade/replacement work to the existing network SCADA systems for reliable operations until new SCADA systems are installed (not part of the new monitoring system as part of MAT 2CE). This program relates to safety, reliability, or maintenance because it

addresses the replacement of any inoperable existing SCADA system and related components, including fiber optics, to maintain a safe and reliable distribution network system.

MAT 2CC – Network Transformer and Protector Replace – This program involves planned replacement of electric distribution network transformers, including those with deteriorated oil condition or high-rise locations. This program relates to safety, reliability, or maintenance because it addresses the replacement of both network transformer and NP including high rise location to maintain a safe and reliable distribution network system serves as a risk control and mitigation to reduce the frequency or consequence of risk of failure of electric distribution network assets.

MAT 2CD – Venting Manhole Covers Replacement – This program includes replacement of existing manhole covers on the electric distribution network and distribution radial systems with venting manhole covers. This program relates to safety, reliability, or maintenance because it addresses public safety in the event of an electrical failure in an UG vault and the possible ejection of the manhole cover and serves as mitigation to reduce the frequency or consequence of risk of failure of electric distribution network assets.

MAT 2CE – Network SCADA Communications Upgrade – This program includes installation of new network SCADA monitoring systems for the electric distribution networks, including sensor installation, communications, fiber optic replacement and programming activities. This program relates to safety, reliability, or maintenance because the new safety monitoring system provides information to help prevent in-service failure of the monitored equipment in the distribution network system and serves as a mitigation to reduce the frequency or consequence of risk of failure of electric distribution network assets.

MAT 2C# – EDPM, Network, other – Includes other costs related to replacing aging or deteriorated network facilities. See MWC 2C for how this program relates to safety, and/or reliability, and/or maintenance.

MAT 3RG – **Remote Grid Install & Cap Add** – This MAT code is new since the 2023 GRC was filed. MAT 3RG is for the work to install, augment, and replace PG&E Remote Grid assets. The work in MAT 3RG is not targeted for wildfire risk reduction and thus is distinct from Remote Grid installation under MAT 08W, which is part of PG&E's wildfire system hardening work. Remote

Grids provide utility service using Standalone Power Systems (SPS) and related infrastructure for continuous, permanent energy delivery to remote locations. The installation of a Remote Grid enables PG&E to eliminate distribution lines that serve a small number of customers at the outskirts of the distribution system. The primary use case for Remote Grid installation in MAT 3RG is to reduce asset replacement and maintenance costs for remote distribution lines. MAT 3RG also includes the work to augment already-installed Remote Grids (in response to increased load or other conditions) and to replace Remote Grid equipment. This program relates to SRM because Remote Grids address safety, reliability and/or maintenance issues on remote distribution lines by enabling PG&E to remove the OH lines. Once a Remote Grid is installed, the work to augment or replace equipment is done to increase reliability and keep equipment within intended operating parameters to reduce the risk of accelerated equipment degradation and premature failure.

MAT 3UA – PIH Microgrids - This MAT code is new since the 2023 GRC was filed. It is for the construction of pre-installed interconnection hubs (PIH) microgrids. This program relates to safety, reliability, or maintenance because it serves as a mitigation to reduce the frequency or consequence of risk of wildfire. This work was previously performed under MAT 49M.

MAT 3UC – Distribution Line Motorized Switch Operators (MSO) Device - This MAT code is new since the 2023 GRC was filed. It is for the installation and replacement of MSO devices. MSO devices isolate faults and facilitate remote opening and closing of switches. This program relates to safety and reliability because it serves as a mitigation to reduce the frequency or consequence of risk of wildfire. This work was previously performed under MAT 49H.

MAT 3UD – Distribution Fault Anticipation - This MAT code is new since the 2023 GRC was filed. It is for the installation of Distribution Fault Anticipation (DFA) sensors which are installed in substations and used individually and in combination with other sensors to provide real-time monitoring capability of the grid. This program relates to safety and reliability because it serves as a mitigation to reduce the frequency or consequence of risk of wildfire. This work was previously performed under MAT 49I.

MAT 3UE – Early Fault Detection - This MAT code is new since the 2023 GRC was filed. It is for the installation of Early Fault Detection (EFD) sensor, a type of grid sensor which uses radio frequency signals to locate the source of a disturbance along the conductor. The EFD sensor program is focused on identifying faults on the electrical distribution system at an early stage before they escalate into larger issues. This program relates to safety and reliability because it serves as a mitigation to reduce the frequency or consequence of risk of wildfire. This work was previously performed under MAT 49I.

MAT 3UF – Fuse Savers - This MAT code is new since the 2023 GRC was filed. It is for the installation Fuse Savers. Fuse savers are specialized protective devices used in electrical distribution systems to enhance reliability and minimize the impact of outages. This program relates to safety and reliability because it serves as a mitigation to reduce the frequency or consequence of risk of wildfire. This work was previously performed under MAT 49T.

MAT 3UG – Install/Replace Wildfire Mitigation Equipment – Includes costs for the undergrounding of existing OH electric distribution lines. This program addresses priority work in HFTDs based on wildfire risk modeling and relates directly to safety, reliability, or maintenance because it and serves as a mitigation to reduce the consequence or frequency of risk of failure of electric distribution OH assets and of risk of wildfire. Work may also be associated with: (1) rebuild of fire impacted areas, (2) PSPS mitigation, or (3) Public Safety Specialist (PSS) identified areas; and is completed in compliance with PG&E's Fire Rebuild Design Guidance for System Hardening.

MAT 3UL – Line Sensors – This MAT code is new since the 2023 GRC was filed. Line Sensors are designed to detect various electrical conditions and provide real-time data about the grid's performance. They are installed to support PG&E's grid modernization efforts. This program relates to safety and reliability because it serves as a mitigation to reduce the frequency or consequence of risk of wildfire. This work was previously performed under MAT 49I.

MAT 3UP – Electric Distribution Protective Devices – This MAT code is new since the 2023 GRC was filed. It includes costs for installation of remote-operated SCADA sectionalizing devices on PG&E's distribution system

to support our ability to segment the distribution circuits near HFRA boundaries to reduce the impact and scope of PSPS events. This program relates to safety and reliability because it serves as a mitigation to reduce the frequency or consequence of risk of wildfire. This work previously performed under MAT 49H.

MAT 3US – Downed Conductor Detection (DCD) – This MAT code is new since the 2023 GRC was filed. DCD technology improves the ability to detect and isolate high impedance faults before an ignition can occur. DCD utilizes sophisticated harmonic analysis to detect arcing present during high impedance faults and provides immediate trip response when dangerous conditions are detected. This work supports wildfire mitigation and was previously performed under MAT 49A. This program relates to safety, reliability, or maintenance because it serves as a mitigation to reduce the frequency or consequence of risk of failure of electric distribution OH assets and of risk of wildfire.

MAT 3UT – Non-Exempt Expulsion Fuse Replacement – This MAT code is new since the 2023 GRC was filed. The Non-Exempt Expulsion Fuse Replacement program involves the systematic replacement of non-exempt fuses with exempt fuses throughout the electrical distribution system, with a focus on HFTD. This program relates to safety and reliability because it serves as a mitigation to reduce the frequency or consequence of risk of wildfire. This work was previously performed under MAT 2AJ and 2AP.

MAT 46A – Electric Distribution Substation General Install/Replace – This program includes projects to support general electric distribution substation capacity increases for banks, bus, feeders, or other substation components that do not fall into one of the other MWC 46 MATs. This program relates to safety, reliability, or maintenance because it creates additional substation capacity to prevent overloads on substation equipment, mitigating the risk of equipment failure due to overloads.

MAT 46F – Electric Distribution Substation Emergency and Operational Capacity – This program involves projects identified in this MAT increase electric distribution capacity by upgrading banks, bus, feeders, or other substation components to improve reliability by providing emergency capacity and/or operational flexibility at the bank and feeder level. This program relates to safety, reliability, or maintenance because it improves the ability to

reconfigure the distribution system, reducing the number of customers impacted by outages and reducing outage restoration times.

MAT 46H – Electric Distribution Substation New Business-Related Capacity – This program involves projects like other projects under MWC 46; however, these projects have been identified to address capacity deficiencies for specific New Business customers' demand increase. This program relates to safety, reliability, or maintenance because it creates additional substation capacity to serve new customer loads, mitigating the risk of equipment failure due to overloads.

MAT 46N – Electric Distribution Substation Land Purchase New Substation – This program includes projects to increase area electric distribution substation capacity by siting, permitting, and constructing new substations. This program relates to safety, reliability, or maintenance because it works towards siting a new substation that adds additional substation capacity to prevent overloads on substation equipment, mitigating the risk of equipment failure due to overloads.

MAT 48A – Replace Electric Distribution Substation Other Equipment – This program replaces other electric distribution substation equipment, such as ancillary equipment, ground grids, etc. Includes replacement projects with complex or wide-ranging scope of work that include various equipment types. This program involves the replacement of various substation equipment (e.g., ancillary equipment, ground grid upgrade, etc.) not specifically captured under other specified programs under MWC 48 to maintain reliability. This program relates to safety, reliability, or maintenance because it serves as a risk control to reduce the frequency or consequence of risk of failure of electric distribution substation assets.

MAT 48B – Replace Electric Distribution Substation Regulators – This program replaces regulators that are electric distribution substation assets, mainly electric distribution class (less than 50 kV), single-phase or three-phase. This program relates to safety, reliability, or maintenance because it involves the proactive planned replacement of substation regulators aimed to prevent regulator failures and to maintain reliability.

MAT 48C – Replace Electric Distribution Substation Batteries – This program replaces battery systems at electric distribution substations. This

program relates to safety, reliability, or maintenance because it targets the replacement of substation batteries to minimize reliability risk due to battery failures and serves as a risk control to reduce the frequency or consequence of risk of failure of electric distribution substation assets.

MAT 48D – Replace Electric Distribution Substation Breakers – This program replaces electric distribution substation circuit breakers. This program relates to safety, reliability, or maintenance because it involves the proactive planned replacement of circuit breakers aimed to prevent failures and maintain reliability and serves as a risk control to reduce the frequency or consequence of risk of failure of electric distribution substation assets.

MAT 48E – Replace Electric Distribution Substation Switches – This program replaces electric distribution substation disconnect switches. This program relates to safety, reliability, or maintenance because it targets the replacement of switches to maintain reliability and serves as a risk control to reduce the frequency or consequence of risk of failure of electric distribution substation assets.

MAT 48F – Replace Electric Distribution Substation Switchgear – This program replaces electric distribution substation switchgear equipment. This program relates to safety, reliability, or maintenance because it targets the replacement of switchgear to improve reliability and serves as a risk control to reduce the frequency or consequence of risk of failure of electric distribution substation assets.

MAT 48H – Replace Electric Distribution Substation Civil Structures – This program identifies substation support structures at risk of failure and replaces deteriorated structures to prevent interruption of service and to mitigate safety hazard to personnel. In addition, the program replaces wood structures supporting electrical buses, switches and other auxiliary equipment that connects to major assets. This program relates to safety, reliability, or maintenance because its activities serve as either a risk control or mitigation to reduce the frequency or consequence of risk of failure of electric distribution substation assets.

MAT 48L – Electric Distribution Line Work Support Substation – This program includes work required on electric distribution lines associated with substation equipment asset health replacement work. This program

reconfigures, relocates, and/or rebuilds distribution lines and associated equipment work in conjunction with distribution work (e.g., cutovers – 4 kV to 12 kV, switchgear, and transformer replacement, etc.). This program relates to safety, reliability, or maintenance because it serves as a risk control to reduce the frequency or consequence of risk of failure of electric distribution substation assets and of risk of wildfire.

MAT 48N – Electric Distribution Substation Insulators – This program involves replacement of electric distribution insulators that have reached end-of-life to maintain system operations. This program relates to safety, reliability, or maintenance because it serves as a risk control to reduce the frequency or consequence of risk of failure of electric distribution substation assets.

MAT 48X – Electric Distribution Substation Animal Abatement – This program implements mitigation measures at distribution substations to prevent animal contact that can lead to substation outages and equipment damage. This program relates to safety, reliability, or maintenance because it serves as a risk control to reduce the frequency or consequence of risk of failure of electric distribution substation assets.

MAT 49A – Distribution Line Automation – This program replaces Automation/SCADA equipment including reclosers, OH, pad-mounted, or subsurface switches, and may include deficient communication equipment. This program supports the installation of electric distribution line equipment to remotely isolate electric lines and quickly de-energize facilities to address urgent safety issues such as wire down events. This program relates to safety, wildfire mitigation, reliability, or maintenance because it serves as a mitigation to reduce the frequency or consequence of risk of failure of electric distribution OH assets and of risk of wildfire.

MAT 49B – Recloser Asset Replacement – This program involves strategic upgrade of reclosers (units in-service, not deteriorated or damaged), may include recloser replacement, minor communication, or other minor upgrades to expand or improve SCADA coverage and improve reliability. This program relates to safety, reliability, or maintenance because it provides replacement electronic recloser controls or recloser to improve the functionality

of distribution line protective devices and serves as a mitigation to reduce the frequency or consequence of risk of failure of electric distribution OH assets.

MAT 49C – OH Fuses Install/Replace – This program involves installing new OH fuses to improve reliability. This program supports the installation of devices to quickly de-energize faulted lines and improve electric reliability to customers. This program relates to safety, reliability, or maintenance because it serves as a risk control to reduce the frequency or consequence of risk of failure of electric distribution OH assets.

MAT 49D – Recloser/Switch/Disconnect Install/Replace – This program installs new reclosers, OH switches or solid blade disconnects to improve reliability. This program relates to safety, reliability, or maintenance because it directly funds the installation of electrical equipment designed to isolate faulted lines and serves as a risk control to reduce the frequency or consequence of risk of failure of electric distribution OH assets.

MAT 49E – General Installations/Replace Circuits/Zone – This program involves line work that typically includes reliability work, such as protective devices, reframing lines, installing tree wire, Targeted Circuit Program, as well as system or city/community programs to improve reliability. This program funds the installation of various electrical equipment designed to isolate faulted lines, prevent electrical outages, and improve electric service reliability to customers. This program relates to safety, reliability, or maintenance because it serves as a mitigation to reduce the frequency or consequence of risk of wildfire.

MAT 49F – UG Fuses Install/Replace – Install or replace UG fuses to improve reliability. This program relates to safety, reliability, or maintenance because it directly funds the installation of various electrical UG equipment designed to isolate faulted lines, limit the scope of electrical outages, and improve electric service reliability to customers.

MAT 49G – UG Recloser/Sectionalizers/Switch Install/Replace – This program installs or replaces UG interrupters to improve reliability. This program relates to safety, reliability, or maintenance because it directly funds the installation of various electrical UG equipment designed to isolate faulted lines, limit the scope of electrical outages, and improve electric service reliability to customers.

MAT 49H – PSPS Sectionalizer Device Install/Replace – This program installs or replaces distribution PSPS sectionalizing devices. This program funds the installation of automated electrical equipment designed to isolate faulted lines, limit line reclosing, and facilitate the remote opening and closing of switches necessary to efficiently implement PSPS. This program relates to safety and reliability because it serves as a mitigation to reduce the frequency or consequence of risk of wildfire.

MAT 49I – OH Fault Indicators/Line Sensors Install/Replace – This program installs new OH fault indicators or distribution line monitoring systems and/or line sensors to improve reliability. This program provides funding to support the installation of devices which assist with quickly identifying faulted lines. leading to improved electric reliability to customers. This program relates to safety, reliability, or maintenance because it serves as a mitigation to reduce the frequency or consequence of risk of wildfire.

MAT 49M – Resilience Zones – This program involves building resilience zones around PIH—permanent, “plug and play” infrastructure enabling temporary generation to connect to the electric distribution grid at pre-determined locations. Generally, PIHs will consist of a transformer and associated interconnection equipment, ground grid, and grid isolation and protection devices. This program limits the number of customers impacted by PSPS outage events and reduces the unplanned outage frequency and duration. This program relates to safety, reliability, or maintenance because it serves as a mitigation to reduce the frequency or consequence of risk of wildfire.

MAT 49R – Grid Modernization Technology – This includes projects and programs that install new and advancing technologies on the distribution system. These technologies are designed to enhance standard protection and controls and identify problems that traditional systems did not detect. This program relates to safety, reliability, or maintenance because it serves as a mitigation to reduce the frequency or consequence of risk of wildfire. Initial projects will install Rapid Earth Fault Current Limiter on circuits within the Tier 2 and 3 HFTD areas to reduce the risk of ignition from a wire down conditions.

MAT 49S – Electric Reliability Install FLISR Systems – This program involves the FLISR automation system reduces the effect of outages to customers by quickly opening and closing automated switches. This program

relates to safety, reliability, or maintenance because it directly funds the installation of various electrical equipment designed to isolate faulted lines, limit the scope of electrical outages, and improves electric service reliability.

MAT 49T – Single Phase Line Recloser – This program installs single unit (per phase) recloser. This program funds the installation of electrical OH equipment designed to isolate faulted lines, limit the scope of electrical outages, improve electric service reliability, and gang tripping or remote functionality to increase public safety. This program relates to safety, reliability, or maintenance because it serves as a risk control to reduce the frequency or consequence of risk of failure of electric distribution OH assets, and as a mitigation to reduce the frequency or consequence of risk of wildfire.

MAT 49X – Emerging Electric Distribution Reliability Improvements – This program involves emergent reliability projects focused on addressing localized reliability issues not covered by broad, system-wide reliability programs, including projects to support EPSS. This program funds the installation of various electrical equipment designed to isolate faulted lines, limit the scope of electrical outages, and improve electric service reliability. This program relates to safety, reliability, or maintenance because it serves as a risk control to reduce the frequency or consequence of risk of failure of electric distribution OH assets, and as a mitigation to reduce the frequency or consequence of risk of wildfire.

MAT 49# – Line Reclosers Revolving Stock – This program purchases Line Reclosers Revolving Stock. This program relates to safety, reliability, or maintenance because it serves as a mitigation to reduce the frequency or consequence of risk of wildfire by providing a centralized inventory of equipment to support various safety and reliability programs such as PG&E's PSPS Program, targeted electric reliability improvements, and distribution line automation.

MAT 54A – Electric Distribution Substation – Replace Transformer – This program includes the proactive targeted replacement of transformers. This program relates to SRM because it serves as a risk control and mitigation to reduce the frequency or consequence of risk of failure of electric distribution substation assets.

MAT 54L – Electric Distribution Substation – Transformer Life Extension (TLE) – This program involves TLE work that reconditions older substation transformers to extend their life expectancy by replacing a specific combination of components. TLE work provides a cost-effective means to extend the useful service life of the equipment and maintain system reliability. This program relates to SRM because it extends the life of the transformer and serves as a risk control to reduce the frequency or consequence of failure.

MAT 56A – Reliability Related Cable Replacement – This program involves capital work associated with UG primary cable systems, including replacement of UG cables and associated components. The program replaces UG cables in areas that have experienced two or more cable failures within five years. Many of these cables are unjacketed High Molecular Weight Polyethene (HMWPE) or Cross-Linked Polyethylene (XLPE) cables that have been evaluated through cable testing or cable rejuvenation (MAT 56B program) and showed signs of insulation and/or concentric neutral deterioration, some of which had complete neutral breaks. This program relates to safety, reliability, or maintenance because it serves as a risk control to reduce the frequency or consequence of risk of failure of electric distribution UG assets.

MAT 56B – Cable Rejuvenation and Testing – This program involves rejuvenation (injection) of primary UG cables to restore insulation integrity with goal of extending operating life. Testing involves applying voltage signals to cable to evaluate its operating condition, typically using partial discharge. Both rejuvenation and testing involve performing neutral assessment of the cables. Sections not injectable or do not pass testing are targeted for cable replacement under MAT 56A. This program evaluates the condition (concentric neutral and insulation deterioration) of some of HMWPE and XLPE UG cables, in areas that have experienced two or more failures within five years, which are then prioritized for replacement under MAT 56A. This program relates to safety, reliability, or maintenance because it serves as a risk control to reduce the frequency or consequence of risk of failure of electric distribution UG assets.

MAT 56C – COE Cable Replacement – This program involves replacement of failed primary UG loop cable sections noted on the COE list. This program relates to reliability or maintenance because it serves as a risk control to reduce the frequency or consequence of risk of failure of electric distribution UG assets.

MAT 56D – TGRAM/ TGRAL Switch Replacement – This program involves replacement of UG TGRAM/TGRAL switches. This program relates to safety, reliability, or maintenance because it replaces switches that have been in service since the 1950s and 1960s, and for which the insulating oil to make or break load cannot be properly tested.

MAT 56N – Network Cable Replacement – This program involves systematic replacement of network cable assets in San Francisco and Oakland. The work involves replacing primary and secondary cables and installing new equipment. This program relates to safety, reliability, or maintenance because the network cable system is in urban areas where the public potentially could be near energized equipment. This necessitates a safety driver to minimize in-service failure; a reliability driver to minimize service outages impacting customers; and a maintenance driver to execute a consistent asset-management strategy for the safety and operating performance of the system to balance risk, performance, and cost. This program also relates to safety, reliability, or maintenance because it serves as a risk control to reduce the frequency or consequence of risk of failure of electric distribution UG assets.

MAT 56S – LBOR Switch Replacements – This program involves the proactive replacement of UG oil-filled switches whose condition warrants replacement to avoid potential failures. This program focuses on the replacement of subsurface switches that have been in service for more than 45 years, and for which the quantity of the insulating oil poses risk. This program relates to safety, reliability, or maintenance because it serves as a risk control to reduce the frequency or consequence of risk of failure of electric distribution UG assets.

MAT 56T – Temperature Alarm Devices – This program installs Distribution Temperature Monitor, otherwise known as Temperature Alarm Devices, for Subsurface Distribution Assets (Subsurface Transformers, LBOR Switches and 600-amp Switches). This program installs temperature indicators to safely and proactively replace UG assets that are continuously running above allowable temperature or exhibiting thermal runaway conditions (very quick temperature rises). This program relates to safety, reliability, or maintenance because it serves as a risk control to reduce the frequency or consequence of risk of failure of electric distribution UG assets.

MAT 56# – Electric Distribution UG Asset Replacements, Other – Includes other costs related to replacement of primary electric distribution cables, primary and secondary Network Cables, and other UG assets. See MWC 56 for how this program relates to safety, and/or reliability, and/or maintenance.

MAT 58A – Electric Distribution Substation - Fire Protection and Suppression – This program replaces or installs fire protection in electric distribution substations. This program involves the installation and/or upgrades of fire suppression systems which minimizes the probability of fire occurrences that could lead to interruption of service and/or property loss. This program relates to safety, reliability, or maintenance because it serves as a risk control to reduce the frequency or consequence of risk of failure of electric distribution substation assets and of risk of wildfire.

MAT 58B – Electric Distribution Substation – Civil Structures – This program is to perform work associated with replacement of civil structures (structures, foundation, etc.) for seismic upgrade that are distribution substation assets, mainly transmission class (50 kV or greater) or distribution class (less than 50 kV) if it is a distribution substation asset.

MAT 58C – Replace Distribution Substation Miscellaneous Equipment – This program involves distribution substation miscellaneous equipment replacements. This program relates to safety, reliability, or maintenance because it mitigates equipment failures and ensures safety within the substation. This MAT was discontinued for use effective November 21 for future use.

MAT 58S – Electric Distribution Substation Security Upgrades – This program replaces, upgrades, or installs security systems (physical or technology) to provide safety to employees and prevent vandalism. This program relates to safety, reliability, or maintenance because it serves as a risk control to reduce the frequency or consequence of risk of failure of electric distribution substation assets.

MAT 63C – ADMS Development – This program funds the ADMS and tracks capital associated to the multi-year grid modernization effort to consolidate distribution operational technology platforms into a single platform. This program relates to safety, wildfire mitigation, reliability, or maintenance because it enables outage management applications that include instantaneous fault location, automated switching recommendations and promotes operator awareness of RT circuit conditions. This project directly supports DCC operations.

MAT 63D – Distribution Operational Technology – This program involves DCC systems, equipment/hardware installations and replacement. It is used to track capital improvements and enhancements at the DCC. This program relates to safety, wildfire mitigation, reliability, and maintenance by supporting the development and daily operation of RT applications/tools that are used to safely operate and maintain distribution reliability.

MAT 63# DERMS Program – Over the next 20 years, PG&E will see significant increased load driven by EV adoption and building electrification. Simultaneously, PG&E expects continued adoption of distributed solar, significant growth of behind-the-meter storage and flexible loads. New tools and processes for orchestration of DER across value streams (customer, grid, system) are required to safely and cost-effectively operate the grid. The DERMS Program includes the development, deployment, and operation of these tools and processes to enable these objectives.

TABLE 3-5
2025 RSAR
2023 GRC CYCLE ELECTRIC DISTRIBUTION NON-SRM EXPENSE COMPARISON BY MAT FOR SAFETY, RELIABILITY AND MAINTENANCE WORK
(THOUSANDS OF DOLLARS)

	A	B	C1	C2	C3	C4	C5	C6	C7	D	E	F	G1	G2	G3	H	I1	I2	I3	J	K1	K2	L1	L2
													Imputed Adopted Annual Costs				Actual Annual Costs							
Line No	Type (O&M Expense or Capital)	Functional Area	MWC	MWC Name	MAT	MAT Name	RAMP Risk Name	RAMP Mitigation and/or Control Name	2023 GRC Testimony Reference	RAMP Roll-up (Yes/No)	Program / Project Life (years)	Program / Project Year	2023 Imputed Adopted Costs	2024 Imputed Adopted Costs	2025 Imputed Adopted Costs	Imputed Cost for 2023 GRC Cycle to Date ($) (G1+G2+G3)	2023 Actual Costs	2024 Actual Costs	2025 Actual Costs	Actual Cost for 2023 GRC Cycle to Date ($) (I1+I2+I3)	Difference for 2025 ($) (I3-G3)	Difference for 2023 GRC Cycle to Date ($) (J-H)	Spending Percent Variance for 2025 (%) ((I3-G3)/G3*100)	Percent Variance for 2023 GRC Cycle to Date (%) ((J-H)/H*100)
1	Expense	Electric Distribution	CY	Manage Electric Grid Ops	#	Not assigned	Non-SRM	Non-SRM	Ex 4, Ch 19	No	On-going	Annual	-	-	-	-	-	2,018.7	1,805.6	3,824.3	1,805.6	3,824.3	100.0%	100.0%
2	Expense	MWC Name	EV	Manage Service Inquiries	EVA	Service Inquiry	Non-SRM	Non-SRM	Ex 4, Ch 18	No	On-going	Annual	5,004.2	5,192.1	5,386.6	15,582.9	4,047.5	3,965.2	4,150.1	12,162.9	(1,236.5)	(3,420.0)	-23.0%	-21.9%
3	Expense	Electric Distribution	EV	Manage Service Inquiries	EVB	OK to Serve	Non-SRM	Non-SRM	Ex 4, Ch 18	No	On-going	Annual	8,913.2	9,248.0	9,594.4	27,755.6	8,286.2	9,234.8	6,845.7	24,366.7	(2,748.7)	(3,388.9)	-28.6%	-12.2%
4	Expense	Electric Distribution	EV	Manage Service Inquiries	#	Not assigned	Non-SRM	Non-SRM	Ex 4, Ch 18	No	On-going	Annual	-	-	-	-	112.6	166.5	172.0	451.2	172.0	451.2	100.0%	100.0%
5	Expense	Electric Distribution	EW	E TD WRO	N/A	Not assigned	Non-SRM	Non-SRM	Ex 4, Ch 18	No	On-going	Annual	11,537.9	11,970.7	12,471.7	35,980.3	8,414.4	22,013.9	22,978.9	53,407.2	10,507.2	17,426.9	84.2%	48.4%
6	Expense	Electric Distribution	IG	Manage Var Bal Acct Processes	#	Not assigned	Non-SRM	Non-SRM	Ex 4, Ch 19	No	On-going	Annual	-	-	-	-	-	199.2	5,897.8	6,096.9	5,897.8	6,096.9	100.0%	100.0%
7	Expense	Electric Distribution	OS	Operational Support	N/A	Not assigned	Non-SRM	Non-SRM	Ex 4, Ch 22	No	On-going	Annual	62,153.6	63,851.7	65,661.3	191,666.6	2,903.9	(11,896.8)	(18,035.6)	(27,028.6)	(83,697.0)	(218,695.2)	-127.5%	-114.1%

TABLE 3-6
2025 RSAR
2023 GRC CYCLE ELECTRIC DISTRIBUTION NON-SRM CAPITAL COMPARISON BY MAT FOR SAFETY, RELIABILITY AND MAINTENANCE WORK
(THOUSANDS OF DOLLARS)

	A	B	C1	C2	C3	C4	C5	C6	C7	D	E	F	G1	G2	G3	H	I1	I2	I3	J	K1	K2	L1	L2
													Imputed Adopted Annual Costs				Actual Annual Costs							
Line No	Type (O&M Expense or Capital)	Functional Area	MWC	MWC Name	MAT	MAT Name	RAMP Risk Name	RAMP Mitigation and/or Control Name	2023 GRC Testimony Reference	RAMP Roll-up (Yes/No)	Program / Project Life (years)	Program / Project Year	2023 Imputed Adopted Costs	2024 Imputed Adopted Costs	2025 Imputed Adopted Costs	Imputed Cost for 2023 GRC Cycle to Date ($) (G1+G2+G3)	2023 Actual Costs	2024 Actual Costs	2025 Actual Costs	Actual Cost for 2023 GRC Cycle to Date ($) (I1+I2+I3)	Difference for 2025 ($) (I3-G3)	Difference for 2023 GRC Cycle to Date ($) (J-H)	Spending Percent Variance for 2025 (%) ((I3-G3)/G3*100)	Percent Variance for 2023 GRC Cycle to Date (%) ((J-H)/H*100)
1	Capital	Electric Distribution	10	E Dist WRO General	N/A	Not assigned	Non-SRM Total	Non-SRM Total	Ex 4, Ch 18	No	On-going	Annual	138,483.9	144,631.1	148,745.0	431,860.0	242,275.6	238,616.9	306,531.5	787,424.0	157,786.5	355,564.0	106.1%	82.3%
2	Capital	MWC Name	16	E Dist Customer Connects	N/A	Not assigned	Non-SRM Total	Non-SRM Total	Ex 4, Ch 18	No	On-going	Annual	653,710.2	682,728.3	702,147.7	2,038,586.2	1,069,650.2	1,184,148.7	1,289,494.0	3,543,293.0	587,346.3	1,504,706.8	83.6%	73.8%
3	Capital	Electric Distribution	30	E Dist WRO Rule 20A	N/A	Not assigned	Non-SRM Total	Non-SRM Total	Ex 4, Ch 19	No	On-going	Annual	30,456.7	31,808.7	32,713.5	94,978.9	23,890.4	17,226.1	21,350.4	62,466.9	(11,363.1)	(32,512.0)	-34.7%	-34.2%

H. Electric Distribution Supplemental Reporting

In compliance with D.19-04-020, which superseded and replaced the Spending Accountability Report required by D.17-05-013,[3] and with the completion of the 2020 GRC cycle, PG&E is no longer producing the supplemental reporting tables required by D.17-05-013 listed below in the RSAR.

1) Electric Distribution Unit Report

- Wood poles replaced through the Pole Replacement and other company programs;
- Stand-alone circuit breakers replaced or installed across all company programs;
- Miles of paper-insulated lead sheath cable (PILC) replaced across all company programs;
- Miles of HMWPE cable, respectively, replaced across all company programs;
- Miles of HMWPE cable, respectively, rejuvenated across all company programs;
- Miles of OH conductor replaced across all company programs;
- Grasshopper switches replaced across all company programs;
- FLISR installations in the Reliability program; and
- OH fuse installations across all company programs.

2) Electric Distribution Surge Arrester Progress Report

- Capital MAT 2AR Total Program Spend;
- Units Completed; and
- Locations in PG&E's survey identified as not requiring work.

3) Electric Distribution Wood Pole Count by Age.

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[3] D.19-04-020, Phase Two Decision Adopting Risk Spending Accountability Report Requirements and Safety Performance Metrics for Investor-Owned Utilities and Adopting a Safety Model Approach for Small and Multi-Jurisdictional Utilities Ordering Paragraph 12.

PACIFIC GAS AND ELECTRIC COMPANY

SECTION 4

ENERGY SUPPLY

IMPUTED ADOPTED VS. RECORDED COMPARISON

PACIFIC GAS AND ELECTRIC COMPANY
SECTION 4
ENERGY SUPPLY
IMPUTED ADOPTED VS. RECORDED COMPARISON

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PACIFIC GAS AND ELECTRIC COMPANY
SECTION 4
ENERGY SUPPLY
IMPUTED ADOPTED VS. RECORDED COMPARISON

A. Introduction

This section includes the following information for the Energy Policy and Procurement, Nuclear Generation, and Power Generation portions of the Energy Supply functional area: a comparison of the total 2025 imputed adopted spend vs. the actual spend and for those programs that are related to safety, reliability, or maintenance (SRM), the Major Work Category (MWC) descriptions, imputed adopted vs. actuals comparison details and variance explanations. In addition, per Decision 22-10-002, the MWC descriptions include an explanation of how each program/project relates to SRM.

B. Energy Policy and Procurement Comparison Summary Tables

TABLE 4-1
2025 RISK SPENDING ACCOUNTING REPORT (RSAR)
2023 GENERAL RATE CASE (GRC) CYCLE ENERGY POLICY AND PROCUREMENT EXPENSE COMPARISON SUMMARY
(THOUSANDS OF DOLLARS)

	A	B	C1	C2	D1	D2	D3	E	F1	F2	F3	G	H1	H2	I1	I2
					Imputed Adopted Annual Costs				Actual Annual Costs							
Line No	Type (O&M Expense or Capital)	Functional Area	Spending Category - MWC	MWC	2023 Imputed Adopted Costs	2024 Imputed Adopted Costs	2025 Imputed Adopted Costs	Imputed Cost for 2023 GRC Cycle to Date ($) (D1+D2+D3)	2023 Actual Costs	2024 Actual Costs	2025 Actual Costs	Actual Cost for 2023 GRC Cycle to Date ($) (F1+F2+F3)	Difference for 2025 ($) (F3-D3)	Difference for 2023 GRC Cycle to Date ($) (G-E)	Percent Variance for 2025 (%) ((F3-D3)/D3*100)	Percent Variance for 2023 GRC Cycle to Date (%) ((G-E)/E*100)
1	O&M Expense	Energy Policy and Procurement	Misc Expense	AB	816.3	827.3	841.0	2,484.6	281.1	761.9	752.2	1,795.2	(88.8)	(689.4)	-10.6%	-27.7%
2	O&M Expense	Energy Policy and Procurement	Acq & Manage Elect Supply	CT	30,346.9	31,384.4	32,462.6	94,193.9	31,594.1	31,087.2	31,045.1	93,726.4	(1,417.5)	(467.5)	-4.4%	-0.5%
3	O&M Expense	Energy Policy and Procurement	Acq & Manage Gas Supply	CV	2,456.4	2,538.1	2,624.3	7,618.8	2,481.6	2,550.9	2,646.7	7,679.3	22.4	60.4	0.9%	0.8%
4	O&M Expense	Energy Policy and Procurement	Manage Electric Grid Ops	CY	10,533.7	10,778.9	11,045.9	32,358.5	13,693.3	12,564.0	2,096.8	28,354.1	(8,949.1)	(4,004.4)	-81.0%	-12.4%
5	O&M Expense	Energy Policy and Procurement	Maintain IT Apps & Infra	JV	1,538.7	1,561.3	1,588.9	4,688.8	282.3	312.2	467.3	1,061.7	(1,121.6)	(3,627.1)	-70.6%	-77.4%
6	**O&M Expense**	**Energy Policy and Procurement**	**TOTAL**		**45,692.0**	**47,090.0**	**48,562.7**	**141,344.6**	**48,332.4**	**47,276.3**	**37,008.1**	**132,616.8**	**(11,554.6)**	**(8,727.9)**	**-23.8%**	**-6.2%**

TABLE 4-2
2025 RSAR
2023 GRC CYCLE ENERGY POLICY AND PROCUREMENT CAPITAL COMPARISON SUMMARY
(THOUSANDS OF DOLLARS)

	A	B	C1	C2	D1	D2	D3	E	F1	F2	F3	G	H1	H2	I1	I2
					Imputed Adopted Annual Costs				Actual Annual Costs							
Line No	Type (O&M Expense or Capital)	Functional Area	Spending Category - MWC	MWC	2023 Imputed Adopted Costs	2024 Imputed Adopted Costs	2025 Imputed Adopted Costs	Imputed Cost for 2023 GRC Cycle to Date ($) (D1+D2+D3)	2023 Actual Costs	2024 Actual Costs	2025 Actual Costs	Actual Cost for 2023 GRC Cycle to Date ($) (F1+F2+F3)	Difference for 2025 ($) (F3-D3)	Difference for 2023 GRC Cycle to Date ($) (G-E)	Percent Variance for 2025 (%) ((F3-D3)/D3*100)	Percent Variance for 2023 GRC Cycle to Date (%) ((G-E)/E*100)
1	Capital	Energy Policy and Procurement	Build IT Apps & Infra	2F	11,464.9	11,925.1	12,296.8	35,686.8	6,762.3	5,538.5	8,202.8	20,503.6	(4,094.0)	(15,183.2)	-33.3%	-42.5%
2	**Capital**	**Energy Policy and Procurement**	**Total**		**11,464.9**	**11,925.1**	**12,296.8**	**35,686.8**	**6,762.3**	**5,538.5**	**8,202.8**	**20,503.6**	**(4,094.0)**	**(15,183.2)**	**-33.3%**	**-42.5%**

C. Energy Policy and Procurement Comparison Tables by MWC for Non-SRM Work Tables

TABLE 4-3
2025 RSAR
2023 GRC CYCLE ENERGY POLICY AND PROCUREMENT EXPENSE COMPARISON BY MWC FOR NON-SRM WORK
(THOUSANDS OF DOLLARS)

	A	B	C1	C2	C3	C4	C5	D	E	F	G1	G2	G3	H	I1	I2	I3	J	K1	K2	L1	L2
Line No	Type (O&M Expense or Capital)	Functional Area	MWC	MWC Name	RAMP Risk Name	RAMP Mitigation and/or Control Name	2023 GRC Testimony Reference	RAMP Roll-up (Yes/No)	Program / Project Life (years)	Program / Project Year	Imputed Adopted Annual Costs			Imputed Cost for 2023 GRC Cycle to Date ($) (G1+G2+G3)	Actual Annual Costs			Actual Cost for 2023 GRC Cycle to Date ($) (I1+I2+I3)	Difference for 2025 ($) (I3-G3)	Difference for 2023 GRC Cycle to Date ($) (J-H)	Spending Percent Variance for 2025 (%) ((I3-G3)/G3*100)	Spending Percent Variance for 2023 GRC Cycle (%) ((J-H)/H*100)
											2023 Imputed Adopted Costs	2024 Imputed Adopted Costs	2025 Imputed Adopted Costs		2023 Actual Costs	2024 Actual Costs	2025 Actual Costs					
1	O&M Expense	Energy Policy and Procurement	AB	Misc Expense	Non-SRM Total	Non-SRM Total	Ex 5, Ch 6	No	On-going	Annual	816.3	827.3	841.0	2,484.6	281.1	761.9	752.2	1,795.2	(88.8)	(689.4)	-10.6%	-27.7%
2	O&M Expense	Energy Policy and Procurement	CT	Acq & Manage Elect Supply	Non-SRM Total	Non-SRM Total	Ex 5, Ch 6	No	On-going	Annual	30,346.9	31,384.4	32,462.6	94,193.9	31,594.1	31,087.2	31,045.1	93,726.4	(1,417.5)	(467.5)	-4.4%	-0.5%
3	O&M Expense	Energy Policy and Procurement	CV	Acq & Manage Gas Supply	Non-SRM Total	Non-SRM Total	Ex 5, Ch 6	No	On-going	Annual	2,456.4	2,538.1	2,624.3	7,618.8	2,481.6	2,550.9	2,646.7	7,679.3	22.4	60.4	0.9%	0.8%
4	O&M Expense	Energy Policy and Procurement	CY	Manage Electric Grid Ops	Non-SRM Total	Non-SRM Total	Ex 5, Ch 6	No	On-going	Annual	10,533.7	10,778.9	11,045.9	32,358.5	13,693.3	12,564.0	2,096.8	28,354.1	(8,949.1)	(4,004.4)	-81.0%	-12.4%
5	O&M Expense	Energy Policy and Procurement	JV	Maintain IT Apps & Infra	Non-SRM Total	Non-SRM Total	Ex 5, Ch 7	No	On-going	Annual	1,538.7	1,561.3	1,588.9	4,688.8	282.3	312.2	467.3	1,061.7	(1,121.6)	(3,627.1)	-70.6%	-77.4%

TABLE 4-4
2025 RSAR
2023 GRC CYCLE ENERGY POLICY AND PROCUREMENT CAPITAL COMPARISON BY MWC FOR NON-SRM WORK
(THOUSANDS OF DOLLARS)

	A	B	C1	C2	C3	C4	C5	D	E	F	G1	G2	G3	H	I1	I2	I3	J	K1	K2	L1	L2
Line No	Type (O&M Expense or Capital)	Functional Area	MWC	MWC Name	RAMP Risk Name	RAMP Mitigation and/or Control Name	2023 GRC Testimony Reference	RAMP Roll-up (Yes/No)	Program / Project Life (years)	Program / Project Year	Imputed Adopted Annual Costs			Imputed Cost for 2023 GRC Cycle to Date ($) (G1+G2+G3)	Actual Annual Costs			Actual Cost for 2023 GRC Cycle to Date ($) (I1+I2+I3)	Difference for 2025 ($) (I3-G3)	Difference for 2023 GRC Cycle to Date ($) (J-H)	Spending Percent Variance for 2025 (%) ((I3-G3)/G3*100)	Spending Percent Variance for 2023 GRC Cycle (%) ((J-H)/H*100)
											2023 Imputed Adopted Costs	2024 Imputed Adopted Costs	2025 Imputed Adopted Costs		2023 Actual Costs	2024 Actual Costs	2025 Actual Costs					
1	Capital	Energy Policy and Procurement	2F	Build Applications and Infrastructure	Non-SRM Total	Non-SRM Total	Ex 5, Ch 7	No	On-going	Annual	11,464.9	11,925.1	12,296.8	35,686.8	6,762.3	5,538.5	8,202.8	20,503.6	(4,094.0)	(15,183.2)	-33.3%	-42.5%

D. Energy Policy and Procurement MWC Descriptions – Expense

MWC AB – Administration – Includes overall administration costs for the Vice President of EPP. This MWC is not related to safety, reliability, and/or maintenance.

MWC CT – Acquire and Manage Electric Supply – Includes costs to acquire and manage electric supply. This MWC is not related to safety, reliability, and/or maintenance.

MWC CV – Acquire and Manage Gas Supply – Includes costs to acquire and manage gas supply for core customers. This MWC is not related to safety, reliability, and/or maintenance.

MWC CY – Manage Electric Grid Ops – Includes costs to manage electric grid operations. This MWC is not related to safety, reliability, and/or maintenance.

MWC JV – Maintain Applications and Infrastructure – Includes costs for ongoing maintenance, operations and repair for Pacific Gas and Electric Company's (PG&E or Company) Information Technology (IT) applications, systems and infrastructure. This MWC is not related to safety, reliability, and/or maintenance.

E. Energy Policy and Procurement MWC Descriptions – Capital

MWC 2F – Build Applications and Infrastructure – Includes the costs to design, develop and enhance applications, systems and infrastructure technology solutions. This MWC is not related to safety, reliability, and/or maintenance.

F. Nuclear Generation Comparison Summary Tables

TABLE 4-5
2025 RSAR
2023 GRC CYCLE NUCLEAR GENERATION EXPENSE COMPARISON SUMMARY
(THOUSANDS OF DOLLARS)

Line No	A	B	C1	C2	D1	D2	D3	E	F1	F2	F3	G	H1	H2	I1	I2
					Imputed Adopted Annual Costs			Imputed Cost for 2023 GRC Cycle to Date ($) (D1+D2+D3)	Actual Annual Costs			Actual Cost for 2023 GRC Cycle to Date ($) (F1+F2+F3)	Difference for 2025 ($) (F3-D3)	Difference for 2023 GRC Cycle to Date ($) (G-E)	Percent Variance for 2025 (%) ((F3-D3)/D3*100)	Percent Variance for 2023 GRC Cycle to Date (%) ((G-E)/E*100)
	Type (O&M Expense or Capital)	Functional Area	Spending Category - MWC	MWC	2023 Imputed Adopted Costs	2024 Imputed Adopted Costs	2025 Imputed Adopted Costs		2023 Actual Costs	2024 Actual Costs	2025 Actual Costs					
1	O&M Expense	Nuclear Generation	Misc Expense	AB	0.0	0.0	0.0	0.0	340.0	54.3	25.8	420.0	25.8	420.0	100.0%	100.0%
2	O&M Expense	Nuclear Generation	Manage Environmental Oper	AK	2,263.3	2,276.8	1,533.5	6,073.6	2,077.6	2,276.8	1,533.5	5,887.9	(0.0)	(185.7)	0.0%	-3.1%
3	O&M Expense	Nuclear Generation	Manage DCPP Business	BP	13,681.3	13,985.1	8,289.3	35,955.7	12,752.2	12,306.7	6,936.4	31,995.4	(1,352.9)	(3,960.3)	-16.3%	-11.0%
4	O&M Expense	Nuclear Generation	DCPP Support Services	BQ	42,009.1	45,540.0	30,989.7	118,538.8	42,675.3	45,423.1	30,935.7	119,034.1	(53.9)	495.3	-0.2%	0.4%
5	O&M Expense	Nuclear Generation	Operate DCPP Plant	BR	76,609.2	80,901.8	43,602.0	201,113.0	78,631.3	80,901.8	43,602.0	203,135.1	(0.0)	2,022.1	0.0%	1.0%
6	O&M Expense	Nuclear Generation	Maintain DCPP Plant Assets	BS	91,686.3	91,456.8	40,519.5	223,662.7	97,104.1	91,456.9	40,519.5	229,080.4	(0.0)	5,417.7	0.0%	2.4%
7	O&M Expense	Nuclear Generation	Nuclear Generation Fees	BT	16,800.6	16,291.1	6,573.3	39,665.0	17,298.0	16,129.2	6,573.3	40,000.6	(0.0)	335.5	0.0%	0.8%
8	O&M Expense	Nuclear Generation	Procure DCPP Materials & Svcs	BU	0.0	0.0	0.0	0.0	(118.5)	(0.0)	(0.0)	(118.5)	(0.0)	(118.5)	100.0%	100.0%
9	O&M Expense	Nuclear Generation	Maintain DCPP Plant Configuration	BV	34,728.7	35,078.3	16,636.4	86,443.5	38,316.9	35,173.5	16,636.4	90,126.8	0.0	3,683.3	0.0%	4.3%
10	O&M Expense	Nuclear Generation	Provide Nuclear Support	EO	10.4	10.4	7.0	27.8	(54.3)	10.4	7.0	(36.9)	(0.0)	(64.7)	-0.1%	-232.6%
11	O&M Expense	Nuclear Generation	Manage Var Bal Acct Processes	IG	2,716.7	2,744.5	1,871.1	7,332.2	2,776.1	3,243.2	3,077.1	9,096.4	1,206.1	1,764.2	64.5%	24.1%
12	O&M Expense	Nuclear Generation	Maintain IT Apps & Infra	JV	796.5	465.7	464.1	1,726.3	449.1	466.9	412.5	1,328.6	(51.5)	(397.7)	-11.1%	-23.0%
13	O&M Expense	Nuclear Generation	Operational Management	OM	7,454.3	7,945.5	5,065.0	20,464.7	6,156.4	7,945.5	5,065.0	19,166.8	(0.0)	(1,297.9)	0.0%	-6.3%
14	O&M Expense	Nuclear Generation	Operational Support	OS	23,816.2	23,950.2	13,396.0	61,162.4	24,078.6	23,690.8	13,217.0	60,986.4	(179.0)	(176.0)	-1.3%	-0.3%
15	**O&M Expense**	**Nuclear Generation**	**TOTAL**		**312,572.5**	**320,646.4**	**168,946.8**	**802,165.7**	**322,482.7**	**319,079.1**	**168,541.3**	**810,103.1**	**(405.5)**	**7,937.3**	**-0.2%**	**1.0%**

TABLE 4-6
2025 RSAR
2023 GRC CYCLE NUCLEAR GENERATION CAPITAL COMPARISON SUMMARY
(THOUSANDS OF DOLLARS)

Line No	A	B	C1	C2	D1	D2	D3	E	F1	F2	F3	G	H1	H2	I1	I2
	Type (O&M Expense or Capital)	Functional Area	Spending Category - MWC	MWC	Imputed Adopted Annual Costs			Imputed Cost for 2023 GRC Cycle to Date ($) (D1+D2+D3)	Actual Annual Costs			Actual Cost for 2023 GRC Cycle to Date ($) (F1+F2+F3)	Difference for 2025 ($) (F3-D3)	Difference for 2023 GRC Cycle to Date ($) (G-E)	Percent Variance for 2025 (%) ((F3-D3)/D3*100)	Percent Variance for 2023 GRC Cycle to Date (%) ((G-E)/E*100)
					2023 Imputed Adopted Costs	2024 Imputed Adopted Costs	2025 Imputed Adopted Costs		2023 Actual Costs	2024 Actual Costs	2025 Actual Costs					
1	Capital	Nuclear Generation	Tools & Equipment	05	747.5	0.0	0.0	747.5	2,246.3	1,613.7	216.1	4,076.1	216.1	3,328.6	100.0%	445.3%
2	Capital	Nuclear Generation	DCPP Capital	20	10,243.8	5,914.3	986.0	17,144.1	8,768.1	4,040.3	1,065.7	13,874.2	79.7	(3,270.0)	8.1%	-19.1%
3	Capital	Nuclear Generation	Build IT Apps & Infra	2F	1,322.8	1,375.8	1,418.7	4,117.3	1,431.4	1,339.0	(0.1)	2,770.3	(1,418.8)	(1,347.0)	-100.0%	-32.7%
4	**Capital**	**Nuclear Generation**	**TOTAL**		**12,314.0**	**7,290.2**	**2,404.7**	**22,008.9**	**12,445.8**	**6,993.0**	**1,281.7**	**20,720.5**	**(1,123.0)**	**(1,288.4)**	**-46.7%**	**-5.9%**

G. Nuclear Generation Comparison Tables by MWC for SRM Work Tables

TABLE 4-7
2025 RSAR
2023 GRC CYCLE NUCLEAR GENERATION EXPENSE COMPARISON BY MWC FOR SRM WORK
(THOUSANDS OF DOLLARS)

	A	B	C1	C2	C3	C4	D	E	F	G1	G2	G3	H	I1	I2	I3	J	K1	K2	L1	L2	L3	L4	M	N1-S2	S3	T	U	V1	V2	V3	W	X
										Imputed Adopted Annual Costs				Actual Annual Costs															Forecast				
Line No	Type (O&M Expense or Capital)	Functional Area	MWC	MWC Name	RAMP Risk Name	RAMP Mitigation and/or Control Name	RAMP Roll-up (Yes/No)	Program / Project Life (years)	Program / Project Year	2023 Imputed Adopted Costs	2024 Imputed Adopted Costs	2025 Imputed Adopted Costs	Imputed Cost for 2023 GRC Cycle to Date ($) (G1+G2+G3)	2023 Actual Costs	2024 Actual Costs	2025 Actual Costs	Actual Cost for 2023 GRC Cycle to Date ($) (I1+I2+I3)	Difference for 2025 ($) (I3-G3)	Difference for 2023 GRC Cycle to Date ($) (J-H)	Spending Percent Variance for 2025 (%) ((I3-G3)/G3*100)	Spending Percent Variance for 2023 GRC Cycle (%) (J/H)	Spending Variance Explanation Required (Y/N)	Percentage Variance Explanation Required (Y/N)	Unit Type [a]	Unit Columns Omitted	Unit Variance Explanation Required (Y/N)	2025 Cost Variance Explanation	2025 Unit Variance Explanation	Scope (U, O, or T)	Schedule (U, O, or T)	Budget (U, O, or T)	Status	Completion Status Statement
1	O&M Expense	Nuclear Generation	AB	Misc Expense	SRM Total (Non-RAMP)	SRM Total (Non-RAMP)	No	On-going	Annual	0.0	0.0	0.0	0.0	340.0	54.3	25.8	420.0	25.8	420.0	100.0%	100.0%	NO	NO	Non-Unitized: See footnote (a).	-	NO	Below cost variance threshold	Non-Unitized: See footnote (a).	On-Target	On-Target	On-Target	Proceeding as Planned	Nuclear GRC-expense imputed adopted funds were fully utilized in 2025 with expiration of Unit 2 operating license. Continued DCPP operation is funded through a separate proceeding which requires all continued operations to be expensed.
2	O&M Expense	Nuclear Generation	BP	Manage DCPP Business	SRM Total (Non-RAMP)	SRM Total (Non-RAMP)	No	On-going	Annual	13,681.3	13,985.1	8,289.3	35,955.7	12,752.2	12,306.7	6,936.4	31,995.4	(1,352.9)	(3,960.3)	-16.3%	-11.0%	NO	NO	Non-Unitized: See footnote (a).	-	NO	Below cost variance threshold	Non-Unitized: See footnote (a).	On-Target	On-Target	On-Target	Proceeding as Planned	Nuclear GRC-expense imputed adopted funds were fully utilized in 2025 with expiration of Unit 2 operating license. Continued DCPP operation is funded through a separate proceeding which requires all continued operations to be expensed.
3	O&M Expense	Nuclear Generation	BQ	DCPP Loss Prevention	SRM Total	SRM Total	No	On-going	Annual	42,009.1	45,540.0	30,989.7	118,538.8	42,675.3	45,423.1	30,935.7	119,034.1	(53.9)	495.3	-0.2%	0.4%	NO	NO	Non-Unitized: See footnote (a).	-	NO	Below cost variance threshold	Non-Unitized: See footnote (a).	On-Target	On-Target	On-Target	Proceeding as Planned	Nuclear GRC-expense imputed adopted funds were fully utilized in 2025 with expiration of Unit 2 operating license. Continued DCPP operation is funded through a separate proceeding which requires all continued operations to be expensed.
4	O&M Expense	Nuclear Generation	BQ	DCPP Loss Prevention	Core Damaging Event	NCORE-C4 - Security from External and Internal Threats, and Emergency Response	Yes	On-going	Annual	37,808.2	40,986.0	27,890.7	106,684.9	38,407.8	40,880.8	27,842.2	107,130.7	(48.5)	445.8	-0.2%	0.4%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
5	O&M Expense	Nuclear Generation	BQ	DCPP Loss Prevention	Extended Shutdown	NSHUT-C4 - Security from External and Internal Threats, and Emergency Response	Yes	On-going	Annual	4,200.9	4,554.0	3,099.0	11,853.9	4,267.5	4,542.3	3,093.6	11,903.4	(5.4)	49.5	-0.2%	0.4%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
6	O&M Expense	Nuclear Generation	BR	Operate DCPP Plant	SRM Total	SRM Total	No	On-going	Annual	76,609.2	80,901.8	43,602.0	201,113.0	78,631.3	80,901.8	43,602.0	203,135.1	(0.0)	2,022.1	0.0%	1.0%	NO	NO	Non-Unitized: See footnote (a).	-	NO	Below cost variance threshold	Non-Unitized: See footnote (a).	On-Target	On-Target	On-Target	Proceeding as Planned	Nuclear GRC-expense imputed adopted funds were fully utilized in 2025 with expiration of Unit 2 operating license. Continued DCPP operation is funded through a separate rate case proceeding which requires all continued operations to be expensed.
7	O&M Expense	Nuclear Generation	BR	Operate DCPP Plant	Core Damaging Event	NCORE-C2 - Operating the Facility Within Requirements, NCORE-C4 - Security from External and Internal Threats, and Emergency Response	Yes	On-going	Annual	51,127.5	53,242.4	28,823.4	133,193.3	46,887.8	52,894.7	27,294.2	127,076.7	(1,529.2)	(6,116.6)	-5.3%	-4.6%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
8	O&M Expense	Nuclear Generation	BR	Operate DCPP Plant	Extended Shutdown	NSHUT-C2 - Operating the Facility Within Requirements, NSHUT-C4 - Security from External and Internal Threats, and Emergency Response	Yes	On-going	Annual	5,680.8	5,915.8	3,202.6	14,799.3	5,209.8	5,877.2	3,032.7	14,119.6	(169.9)	(679.6)	-5.3%	-4.6%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
9	O&M Expense	Nuclear Generation	BR	Operate DCPP Plant	SRM (Non-RAMP)	SRM (Non-RAMP)	Yes	On-going	Annual	19,800.9	21,743.5	11,576.0	53,120.4	26,533.8	22,129.8	13,275.1	61,938.7	1,699.1	8,818.3	14.7%	16.6%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
10	O&M Expense	Nuclear Generation	BS	Maintain DCPP Plant Assets	SRM Total	SRM Total	No	On-going	Annual	91,686.3	91,456.8	40,519.5	223,662.7	97,104.1	91,456.9	40,519.5	229,080.4	(0.0)	5,417.7	0.0%	2.4%	NO	NO	Non-Unitized: See footnote (a).	-	NO	Below cost variance threshold	Non-Unitized: See footnote (a).	On-Target	On-Target	On-Target	Proceeding as Planned	Nuclear GRC-expense imputed adopted funds were fully utilized in 2025 with expiration of Unit 2 operating license. Continued DCPP operation is funded through a separate rate case proceeding which requires all continued operations to be expensed.
11	O&M Expense	Nuclear Generation	BS	Maintain DCPP Plant Assets	Core Damaging Event	NCORE-C1 - Maintaining the Systems	Yes	On-going	Annual	74,928.7	74,760.4	34,338.6	184,027.7	78,745.8	72,020.7	32,785.7	183,552.1	(1,552.9)	(475.5)	-4.5%	-0.3%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
12	O&M Expense	Nuclear Generation	BS	Maintain DCPP Plant Assets	Extended Shutdown	NSHUT-C1 - Maintaining the Systems	Yes	On-going	Annual	8,325.4	8,306.7	3,815.4	20,447.5	8,749.5	8,002.3	3,642.9	20,394.7	(172.6)	(52.8)	-4.5%	-0.3%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
13	O&M Expense	Nuclear Generation	BS	Maintain DCPP Plant Assets	SRM (Non-RAMP)	SRM (Non-RAMP)	Yes	On-going	Annual	8,432.2	8,389.8	2,365.5	19,187.5	9,608.8	11,433.9	4,090.6	25,133.2	1,725.1	5,945.7	72.9%	31.0%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
14	O&M Expense	Nuclear Generation	BV	Maintain DCPP Plant Configuration	SRM Total	SRM Total	No	On-going	Annual	34,728.7	35,078.3	16,636.4	86,443.5	38,316.9	35,173.5	16,636.4	90,126.8	0.0	3,683.3	0.0%	4.3%	NO	NO	Non-Unitized: See footnote (a).	-	NO	Below cost variance threshold	Non-Unitized: See footnote (a).	On-Target	On-Target	On-Target	Proceeding as Planned	Nuclear GRC-expense imputed adopted funds were fully utilized in 2025 with expiration of Unit 2 operating license. Continued DCPP operation is funded through a separate proceeding which requires all continued operations to be expensed.
15	O&M Expense	Nuclear Generation	BV	Maintain DCPP Plant Configuration	Core Damaging Event	NCORE-C3 - Plant and System Configuration Control	Yes	On-going	Annual	23,881.6	24,475.0	10,971.0	59,327.6	31,615.7	23,645.7	11,021.8	66,283.1	50.8	6,955.5	0.5%	11.7%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
16	O&M Expense	Nuclear Generation	BV	Maintain DCPP Plant Configuration	Extended Shutdown	NSHUT-C3 - Plant and System Configuration Control	Yes	On-going	Annual	2,653.5	2,719.4	1,219.0	6,592.0	3,512.9	2,627.3	1,224.6	7,364.8	5.6	772.8	0.5%	11.7%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
17	O&M Expense	Nuclear Generation	BV	Maintain DCPP Plant Configuration	SRM (Non-RAMP)	SRM (Non-RAMP)	Yes	On-going	Annual	8,193.6	7,883.9	4,446.4	20,523.9	3,188.4	8,900.6	4,390.0	16,478.9	(56.4)	(4,045.0)	-1.3%	-19.7%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
18	O&M Expense	Nuclear Generation	IG	Manage Var Bal Acct Processes	SRM Total	SRM Total (Non-RAMP)	No	On-going	Annual	2,716.7	2,744.5	1,871.1	7,332.2	2,776.1	3,243.2	3,077.1	9,096.4	1,206.1	1,764.2	64.5%	24.1%	NO	NO	Non-Unitized: See footnote (a).	-	NO	Below cost variance threshold	Non-Unitized: See footnote (a).	On-Target	On-Target	On-Target	Proceeding as Planned	Nuclear GRC-expense imputed adopted funds were fully utilized in 2025 with expiration of Unit 2 operating license. Continued DCPP operation is funded through a separate proceeding which requires all continued operations to be expensed.

(a) Nuclear Generation work is reported as non-unitized because its work consists of diverse component-specific activities that do not share a single meaningful or consistent unit of measure..

TABLE 4-8
2025 RSAR
2020 GRC CYCLE NUCLEAR GENERATION CAPITAL COMPARISON BY MWC FOR SRM WORK
(THOUSANDS OF DOLLARS)

	A	B	C1	C2	C3	C4	C5	D	E	F	G1	G2	G3	H	I1	I2	I3	J	K1	K2	L1	L2	L3	L4	M	N1-S2	S3	T	U	V1	V2	V3	W	X
											Imputed Adopted Annual Costs				Actual Annual Costs																Forecast				
Line No	Type (O&M Expense or Capital)	Functional Area	MWC	MWC Name	RAMP Risk Name	RAMP Mitigation and/or Control Name	2023 GRC Testimony Reference	RAMP Roll-up (Yes/No)	Program / Project Life (years)	Program / Project Year	2023 Imputed Adopted Costs	2024 Imputed Adopted Costs	2025 Imputed Adopted Costs	Imputed Cost for 2023 GRC Cycle to Date ($) (G1+G2+G3)	2023 Actual Costs	2024 Actual Costs	2025 Actual Costs	Actual Cost for 2023 GRC Cycle to Date ($) (I1+I2+I3)	Difference for 2025 ($) (I3-G3)	Difference for 2023 GRC Cycle to Date ($) (J-H)	Spending Percent Variance for 2025 (%) ((I3-G3)/G3*100)	Spending Percent Variance for 2023 GRC Cycle (%) (J/H)	Spending Variance Explanation Required (Y/N)	Percentage Variance Explanation Required (Y/N)	Unit Type [a]	Unit Columns Omitted	Unit Variance Explanation Required (Y/N)	2025 Cost Variance Explanation	2025 Unit Variance Explanation	Scope (U, O, or T)	Schedule (U, O, or T)	Budget (U, O, or T)	Status	Completion Status Statement
1	Capital	Nuclear Generation	20	DCPP Capital	SRM Total (Non-RAMP)	SRM Total (Non-RAMP)	Ex 5, Ch 3	No	On-going	Annual	10,243.8	5,914.3	986.0	17,144.1	8,768.1	4,040.3	1,065.7	13,874.2	79.7	(3,270.0)	8.1%	-19.1%	NO	NO	Non-Unitized: See footnote (a).	-	NO	Below variance threshold.	Non-Unitized: See footnote (a).	On-Target	On-Target	On-Target	Proceeding as Planned	Nuclear GRC-capital work completed in 2025 with expiration of Unit 2 operating license. Continued DCPP operation is funded through a separate proceeding which requires all continued operations to be expensed.

(a) Nuclear Generation work is reported as non-unitized because its work consists of diverse component-specific activities that do not share a single meaningful or consistent unit of measure.

1 # H. Nuclear Generation Comparison Tables by MWC for Non-SRM Work Tables

TABLE 4-9
2025 RSAR
2023 GRC CYCLE NUCLEAR GENERATION EXPENSE COMPARISON BY MWC FOR NON-SRM WORK
(THOUSANDS OF DOLLARS)

	A	B	C1	C2	C3	C4	C5	D	E	F	G1	G2	G3	H	I1	I2	I3	J	K1	K2	L1	L2
											Imputed Adopted Annual Costs				Actual Annual Costs							
Line No	Type (O&M Expense or Capital)	Functional Area	MWC	MWC Name	RAMP Risk Name	RAMP Mitigation and/or Control Name	2023 GRC Testimony Reference	RAMP Roll-up (Yes/No)	Program / Project Life (years)	Program / Project Year	2023 Imputed Adopted Costs	2024 Imputed Adopted Costs	2025 Imputed Adopted Costs	Imputed Cost for 2023 GRC Cycle to Date ($) (G1+G2+G3)	2023 Actual Costs	2024 Actual Costs	2025 Actual Costs	Actual Cost for 2023 GRC Cycle to Date ($) (I1+I2+I3)	Difference for 2025 ($) (I3-G3)	Difference for 2023 GRC Cycle to Date ($) (J-H)	Spending Percent Variance for 2025 (%) ((I3-G3)/G3*100)	Spending Percent Variance for 2023 GRC Cycle (%) (J/H)
1	O&M Expense	Nuclear Generation	AK	Manage Environmental Operations	Non-RAMP	Non-RAMP	Ex 5, Ch 3	No	On-going	Annual	2,263.3	2,276.8	1,533.5	6,073.6	2,077.6	2,276.8	1,533.5	5,887.9	(0.0)	(185.7)	0.0%	-3.1%
2	O&M Expense	Nuclear Generation	BT	Nuclear Generation Fees	Non-SRM Total	Non-SRM Total	Ex 5, Ch 3	No	On-going	Annual	16,800.6	16,291.1	6,573.3	39,665.0	17,298.0	16,129.2	6,573.3	40,000.6	(0.0)	335.5	0.0%	0.8%
3	O&M Expense	Nuclear Generation	BT	Nuclear Generation Fees	Core Damaging Event	NCORE-C5 - Independent Oversight and Training, NCORE-C6 - Regulatory Required Improvements, Ongoing Seismic Evaluations	Ex 5, Ch 3	Yes	On-going	Annual	12,658.0	14,662.0	5,914.8	33,234.8	12,811.1	14,515.6	4,602.0	31,928.6	(1,312.8)	(1,306.1)	-22.2%	-3.9%
4	O&M Expense	Nuclear Generation	BT	Nuclear Generation Fees	Extended Shutdown	NSHUT-C5 - Independent Oversight and Training, NSHUT-C6 - Regulatory Required Improvements, Ongoing Seismic Evaluations	Ex 5, Ch 3	Yes	On-going	Annual	1,406.4	1,629.1	657.2	3,692.8	1,423.5	1,612.8	511.3	3,547.6	(145.9)	(145.1)	-22.2%	-3.9%
5	O&M Expense	Nuclear Generation	BT	Nuclear Generation Fees	Non-RAMP	Non-RAMP	Ex 5, Ch 3	Yes	On-going	Annual	2,736.2	0.0	1.3	2,737.5	3,063.5	0.8	1,460.0	4,524.3	1,458.7	1,786.8	108440.6%	65.3%
6	O&M Expense	Nuclear Generation	BU	Procure DCPP Materials & Svcs	Non-SRM Total (Non-RAMP)	Non-SRM Total (Non-RAMP)	Ex 5, Ch 3	No	On-going	Annual	0.0	(0.0)	0.0	(0.0)	(118.5)	0.0	(0.0)	(118.5)	(0.0)	(118.5)	100.0%	100.0%
7	O&M Expense	Nuclear Generation	EO	Provide Nuclear Support	Non-SRM Total (Non-RAMP)	Non-SRM Total (Non-RAMP)	Ex 5, Ch 3	No	On-going	Annual	10.4	10.4	7.0	27.9	(54.3)	10.4	7.0	(36.9)	(0.0)	(64.7)	-0.1%	-232.3%
8	O&M Expense	Nuclear Generation	JV	Maintain Applications and Infrastructure	Non-SRM Total (Non-RAMP)	Non-SRM Total (Non-RAMP)	Ex 5, Ch 7	No	On-going	Annual	796.5	466.9	464.1	1,727.5	449.1	466.9	412.5	1,328.6	(51.5)	(398.9)	-11.1%	-23.1%
9	O&M Expense	Nuclear Generation	OM	Operational Management	Non-SRM Total (Non-RAMP)	Non-SRM Total (Non-RAMP)	Ex 5, Ch 3	No	On-going	Annual	7,454.3	7,945.5	5,065.0	20,464.7	6,156.4	7,945.5	5,065.0	19,166.8	(0.0)	(1,297.9)	0.0%	-6.3%
10	O&M Expense	Nuclear Generation	OS	Operational Support	Non-SRM Total	Non-SRM Total	Ex 5, Ch 3	No	On-going	Annual	23,816.2	23,950.2	13,396.0	61,162.4	24,078.6	23,690.8	13,217.0	60,986.4	(179.0)	(176.0)	-1.3%	-0.3%
11	O&M Expense	Nuclear Generation	OS	Operational Support	Core Damaging Event	NCORE-C5 - Independent Oversight and Training, NCORE-C6 - Regulatory Required Improvements, Ongoing Seismic Evaluations	Ex 5, Ch 3	Yes	On-going	Annual	14,966.8	21,555.2	5,694.3	42,216.3	16,171.7	21,321.8	11,895.3	49,388.8	6,201.0	7,172.5	108.9%	17.0%
12	O&M Expense	Nuclear Generation	OS	Operational Support	Extended Shutdown	NSHUT-C5 - Independent Oversight and Training, NSHUT-C6 - Regulatory Required Improvements, Ongoing Seismic Evaluations	Ex 5, Ch 3	Yes	On-going	Annual	1,663.0	2,395.0	632.7	4,690.7	1,796.9	2,369.1	1,321.7	5,487.6	689.0	796.9	108.9%	17.0%
13	O&M Expense	Nuclear Generation	OS	Operational Support	Non-SRM	Non-SRM (Non-RAMP)	Ex 5, Ch 3	Yes	On-going	Annual	7,186.4	0.0	7,069.0	14,255.4	6,110.0	0.0	0.0	6,110.0	(7,069.0)	(8,145.4)	-100.0%	-57.1%

TABLE 4-10
2025 RSAR
2023 GRC CYCLE NUCLEAR GENERATION CAPITAL COMPARISON BY MWC FOR NON-SRM WORK
(THOUSANDS OF DOLLARS)

	A	B	C1	C2	C3	C4	C5	D	E	F	G1	G2	G3	H	I1	I2	I3	J	K1	K2	L1	L2
Line No	Type (O&M Expense or Capital)	Functional Area	MWC	MWC Name	RAMP Risk Name	RAMP Mitigation and/or Control Name	2023 GRC Testimony Reference	RAMP Roll-up (Yes/No)	Program / Project Life (years)	Program / Project Year	Imputed Adopted Annual Costs			Imputed Cost for 2023 GRC Cycle to Date ($) (G1+G2+G3)	Actual Annual Costs			Actual Cost for 2023 GRC Cycle to Date ($) (I1+I2+I3)	Difference for 2025 ($) (I3-G3)	Difference for 2023 GRC Cycle to Date ($) (J-H)	Spending Percent Variance for 2025 (%) ((I3-G3)/G3*100)	Spending Percent Variance for 2023 GRC Cycle (%) (J-H/H*100)
											2023 Imputed Adopted Costs	2024 Imputed Adopted Costs	2025 Imputed Adopted Costs		2023 Actual Costs	2024 Actual Costs	2025 Actual Costs					
1	Capital	Nuclear Generation	05	Tools and Equipment	Non-SRM Total (Non-RAMP)	Non-SRM Total (Non-RAMP)	Ex 5, Ch 3	No	On-going	Annual	747.0	0.0	0.0	747.0	2,246.0	1,613.7	216.1	4,075.8	216.1	3,328.8	100.0%	445.6%
2	Capital	Nuclear Generation	2F	Build IT Apps and Infrastructure	Non-SRM Total (Non-RAMP)	Non-SRM Total (Non-RAMP)	Ex 5, Ch 7	No	On-going	Annual	1,323.0	1,375.8	1,418.7	4,117.6	1,431.0	1,339.0	(0.1)	2,769.9	(1,418.8)	(1,347.7)	-100.0%	-32.7%

I. Nuclear Generation MWC Descriptions – Expense

MWC AB – Miscellaneous Expense – Includes miscellaneous support cost from both within and outside of Nuclear Generation. Also, used for GRC imputed adopted for levelizing the cost of nuclear refueling outages when two outages are forecast to occur in a single year. Refueling outage recorded costs are recorded in other MWCs as appropriate. This MWC relates to SRM because the costs are associated with levelizing the cost of nuclear refueling outages when two outages are forecast to occur in a single year, consistent with keeping the generation facilities reliable.

MWC AK – Manage Environmental Operations – Includes managing the environmental protection programs mandated by federal, state, and local regulations. This MWC is not related to safety, reliability, and/or maintenance.

MWC BP – Manage Diablo Canyon Power Plant (DCPP) Business – Includes: (1) all activities associated with representing PG&E and providing technical input to committees, owners groups, industry, professional and trade associations that support electric utilities; (2) dues to the Institute of Nuclear Power Operators, Nuclear Energy Institute, STARS, and Diablo Canyon Independent Safety Committee; (3) land management activities; and (4) planned emergent work funding for the entire Nuclear Generation organization. This MWC relates to SRM because the costs are associated with the above programs, consistent with keeping the generation facility safe and reliable.

MWC BQ – DCPP Support Services – Includes support for the management and implementation of the Security, Industrial Safety and Health, Emergency Preparedness and Fire Protection programs. This MWC relates to SRM because the costs are associated with Security, Industrial Safety and Health, Emergency Preparedness and Fire Protection programs, consistent with keeping the generation facility safe.

MWC BR – Operate DCPP Plant – Includes all activities to operate the plant, radiation control, monitoring of plant chemistry, managing radioactive waste and hazardous waste generation, nuclear fuel movement, and reactor physics testing. This MWC relates to SRM because the costs are associated with the above programs, consistent with keeping the generation facility safe and reliable.

MWC BS – Maintain DCPP Plant Assets – Includes all preventative and corrective maintenance activities for systems, structures, and components at the plant. This MWC relates to SRM because the costs are associated with maintaining generation equipment.

MWC BT – Nuclear Generation Fees – Includes Nuclear Regulatory Commission (NRC) license fees and supporting contracts to conduct training programs for license and non-license operator, maintenance, engineering, and all general employee training development and delivery. This MWC is not related to safety, reliability, and/or maintenance.

MWC BU – Procure DCPP Materials & Services – Includes cost for under/over clearing of material burden. This MWC is not related to safety, reliability, and/or maintenance.

MWC BV – Maintain DCPP Plant Configuration – Includes design engineering, system engineering, component engineering, reactor engineering, in service testing and inspection, reliability engineering, and fire protection engineering. This MWC relates to SRM because the costs are associated with the above programs, consistent with keeping the generation facility safe and reliable.

MWC EO – Provide Nuclear Support – Includes cost for plant support provided by PG&E's Corporate Support organizations such as security and communications. This MWC is not related to safety, reliability, and/or maintenance.

MWC IG – Manage Balancing Account Processes – Includes costs subject to the 2-way balancing account established for Nuclear Safety and Security regulatory mandated projects. This MWC relates to SRM because the costs are associated with nuclear safety and security, consistent with keeping the generation facility safe.

MWC JV – Maintain Applications and Infrastructure – Includes costs for ongoing maintenance, operations and repair for PG&E's (IT) applications, systems and infrastructure. This MWC is not related to safety, reliability, and/or maintenance.

MWC OM – Operational Management – Includes labor and employee-related costs to provide supervision and management support. MWC OM also includes costs incurred by the administrative staff working for the

supervisors/managers. This MWC is not related to safety, reliability, and/or maintenance.

MWC OS – Operational Support – Includes labor and employee-related costs to provide services and support that are unrelated to supervision and management. Examples include Business Finance and Sourcing that support the Lines of Business. This MWC is not related to safety, reliability, and/or maintenance.

J. Nuclear Generation MWC Descriptions – Capital

MWC 05 – Tools and Equipment – Includes replacement of tools and shop equipment. This MWC is not related to safety, reliability, and/or maintenance.

MWC 20 – DCPP Capital Projects – Includes replacement of capital structures, systems and components that no longer can be maintained to safely and reliably operate and protect the plant. There are three major drivers to these replacements: (1) reliability has degraded to cause replacement to be needed; (2) obsolete replacement material, not allowing proper maintenance to continue; and (3) regulatory driven NRC requirements. This MWC relates to SRM because the costs are associated with the replacement of capital structures, systems and components that no longer can be maintained to safely and reliably operate and protect the plant.

MWC 2F – Build Applications and Infrastructure – Includes the costs to design, develop and enhance applications, systems and infrastructure technology solutions. This MWC is not related to safety, reliability, and/or maintenance.

K. Power Generation Comparison Summary Tables

TABLE 4-11
2025 RSAR
2023 GRC CYCLE POWER GENERATION EXPENSE COMPARISON SUMMARY
(THOUSANDS OF DOLLARS)

Line No	A	B	C1	C2	D1	D2	D3	E	F1	F2	F3	G	H1	H2	I1	I2
					Imputed Adopted Annual Costs				Actual Annual Costs							
	Type (O&M Expense or Capital)	Functional Area	Spending Category - MWC	MWC	2023 Imputed Adopted Costs	2024 Imputed Adopted Costs	2025 Imputed Adopted Costs	Imputed Cost for 2023 GRC Cycle to Date ($) (D1+D2+D3)	2023 Actual Costs	2024 Actual Costs	2025 Actual Costs	Actual Cost for 2023 GRC Cycle to Date ($) (F1+F2+F3)	Difference for 2025 ($) (F3-D3)	Difference for 2023 GRC Cycle to Date ($) (G-E)	Percent Variance for 2025 (%) ((F3-D3)/D3*100)	Percent Variance for 2023 GRC Cycle to Date (%) ((G-E)/E*100)
1	O&M Expense	Power Generation	Misc Expense	AB	8,046.3	8,094.1	8,176.5	24,317.0	3,595.2	3,246.2	3,798.5	10,639.9	(4,378.0)	(13,677.1)	-53.5%	-56.2%
2	O&M Expense	Power Generation	Manage Environmental Oper	AK	4,185.3	4,250.3	4,328.5	12,764.1	2,968.3	2,740.0	2,681.3	8,389.5	(1,647.2)	(4,374.6)	-38.1%	-34.3%
3	O&M Expense	Power Generation	Maint Resv,Dams&Waterways	AX	30,569.0	30,952.5	31,446.3	92,967.8	31,022.5	25,128.3	25,664.6	81,815.4	(5,781.6)	(11,152.4)	-18.4%	-12.0%
4	O&M Expense	Power Generation	Habitat and Species Protection	AY	274.0	280.9	288.5	843.5	144.9	175.4	226.6	546.8	(62.0)	(296.6)	-21.5%	-35.2%
5	O&M Expense	Power Generation	Perf Reimburs Wk for Oth	BC	67.1	72.7	82.4	222.2	353.3	(175.0)	(82.3)	96.0	(164.7)	(126.2)	-199.9%	-56.8%
6	O&M Expense	Power Generation	Manage Property & Bldgs	EP	1,274.1	1,310.7	1,349.8	3,934.6	1,939.5	1,926.5	2,257.6	6,123.6	907.8	2,189.0	67.3%	55.6%
7	O&M Expense	Power Generation	Manage Var Bal Acct Processes	IG	26,737.0	26,780.6	26,951.1	80,468.7	25,495.2	31,214.4	32,994.2	89,703.9	6,043.2	9,235.2	22.4%	11.5%
8	O&M Expense	Power Generation	Maintain IT Apps & Infra	JV	539.9	544.6	551.4	1,635.9	317.3	215.3	50.9	583.5	(500.5)	(1,052.4)	-90.8%	-64.3%
9	O&M Expense	Power Generation	Operate Hydro Generation	KG	38,215.8	39,100.0	40,079.8	117,395.5	38,083.9	40,589.8	41,792.5	120,466.2	1,712.7	3,070.6	4.3%	2.6%
10	O&M Expense	Power Generation	Maint Hydro Generating Equip	KH	24,467.7	24,989.0	25,576.1	75,032.9	24,223.6	24,234.1	27,513.1	75,970.7	1,936.9	937.9	7.6%	1.2%
11	O&M Expense	Power Generation	Maint Hydro Bldg,Grnd,Infrast	KI	15,363.2	15,586.3	15,861.5	46,811.0	13,579.1	12,155.6	12,366.0	38,100.8	(3,495.5)	(8,710.2)	-22.0%	-18.6%
12	O&M Expense	Power Generation	License Compliance Hydro Gen	KJ	25,712.8	25,987.8	26,360.5	78,061.1	24,591.5	24,475.5	23,603.4	72,670.3	(2,757.2)	(5,390.8)	-10.5%	-6.9%
13	O&M Expense	Power Generation	Operate Fossil Generation	KK	14,949.8	15,230.3	15,553.4	45,733.5	15,712.8	15,827.6	16,572.8	48,113.1	1,019.3	2,379.6	6.6%	5.2%
14	O&M Expense	Power Generation	Maint Fossil Generating Equip	KL	31,949.3	32,144.7	32,470.4	96,564.4	20,725.8	22,265.4	20,884.1	63,875.4	(11,586.2)	(32,689.0)	-35.7%	-33.9%
15	O&M Expense	Power Generation	Maint Fossil Bldg,Grnd,Infrast	KM	3,318.6	3,329.9	3,355.5	10,004.0	2,934.2	2,905.8	3,157.3	8,997.3	(198.1)	(1,006.6)	-5.9%	-10.1%
16	O&M Expense	Power Generation	Operate Alternative Gen	KQ	484.3	494.7	506.3	1,485.4	3,406.7	2,971.6	2,362.7	8,741.0	1,856.4	7,255.7	366.6%	488.5%
17	O&M Expense	Power Generation	Maint AltGen Generating Equip	KR	1,351.6	1,367.0	1,387.2	4,105.9	3,905.8	6,745.5	5,756.0	16,407.3	4,368.8	12,301.4	314.9%	299.6%
18	O&M Expense	Power Generation	Maint AltGen Bldg,Grnd,Infrast	KS	566.8	569.0	573.7	1,709.5	911.3	465.2	3,001.6	4,378.1	2,427.9	2,668.6	423.2%	156.1%
19	O&M Expense	Power Generation	Energy Storage Expense	MA	0.0	0.0	0.0	0.0	0.0	1,306.8	635.7	1,942.5	635.7	1,942.5	100.0%	100.0%
20	O&M Expense	Power Generation	Operational Management	OM	3,496.0	3,609.6	3,728.6	10,834.2	2,339.4	2,442.2	1,226.9	6,008.5	(2,501.7)	(4,825.7)	-67.1%	-44.5%
21	O&M Expense	Power Generation	Operational Support	OS	4,123.3	4,236.9	4,359.0	12,719.2	13,074.1	14,121.9	11,776.4	38,972.4	7,417.4	26,253.2	170.2%	206.4%
22	O&M Expense	Power Generation	Corporate Items	ZC	1,575.3	1,599.8	1,629.5	4,804.5	1,459.7	0.0	0.0	1,459.7	(1,629.5)	(3,344.8)	-100.0%	-69.6%
23	**O&M Expense**	**Power Generation**	**TOTAL**		**237,267.3**	**240,531.6**	**244,616.0**	**722,414.8**	**230,783.9**	**234,978.2**	**238,240.0**	**704,002.0**	**(6,376.0)**	**(18,412.8)**	**-2.6%**	**-2.5%**

TABLE 4-12
2025 RSAR
2023 GRC CYCLE POWER GENERATION CAPITAL COMPARISON SUMMARY
(THOUSANDS OF DOLLARS)

Line No	A	B	C1	C2	D1	D2	D3	E	F1	F2	F3	G	H1	H2	I1	I2
					Imputed Adopted Annual Costs				Actual Annual Costs							
	Type (O&M Expense or Capital)	Functional Area	Spending Category - MWC	MWC	2023 Imputed Adopted Costs	2024 Imputed Adopted Costs	2025 Imputed Adopted Costs	Imputed Cost for 2023 GRC Cycle to Date ($) (D1+D2+D3)	2023 Actual Costs	2024 Actual Costs	2025 Actual Costs	Actual Cost for 2023 GRC Cycle to Date ($) (F1+F2+F3)	Difference for 2025 ($) (F3-D3)	Difference for 2023 GRC Cycle to Date ($) (G-E)	Percent Variance for 2025 (%) ((F3-D3)/D3)*100)	Percent Variance for 2023 GRC Cycle to Date (%) ((G-E)/E*100)
1	Capital	Power Generation	Tools & Equipment	05	1,062.0	1,159.2	1,228.0	3,449.2	7,426.9	4,827.2	5,819.4	18,073.5	4,591.5	14,624.3	373.9%	424.0%
2	Capital	Power Generation	Relicensing Hydro Gen	11	4,685.1	4,412.7	548.0	9,645.8	917.7	1,121.7	1,054.8	3,094.2	506.7	(6,551.7)	92.5%	-67.9%
3	Capital	Power Generation	Implement Environment Projects	12	425.8	980.9	487.9	1,894.6	33.8	199.8	6.2	239.9	(481.6)	(1,654.7)	-98.7%	-87.3%
4	Capital	Power Generation	Build IT Apps & Infra	2F	2,755.9	2,866.5	2,955.8	8,578.2	4,951.3	3,602.7	(1.7)	8,552.3	(2,957.5)	(25.9)	-100.1%	-0.3%
5	Capital	Power Generation	Instl/Rpl for Hydro Safety&Reg	2L	63,080.2	47,169.6	25,426.2	135,675.9	25,395.9	69,798.3	84,476.0	179,670.1	59,049.8	43,994.2	232.2%	32.4%
6	Capital	Power Generation	Instal/Repl Hydro Gneratng Eqp	2M	84,621.6	92,060.5	131,171.3	307,853.4	115,907.7	196,325.9	195,628.7	507,862.3	64,457.4	200,008.9	49.1%	65.0%
7	Capital	Power Generation	Instal/Repl Resv,Dams&Waterway	2N	42,763.8	30,166.8	24,707.9	97,638.5	46,960.5	102,332.6	88,686.7	237,979.8	63,978.8	140,341.3	258.9%	143.7%
8	Capital	Power Generation	Instl/Repl Hydr BldgGrndInfrst	2P	26,624.7	14,275.5	12,639.6	53,539.7	41,827.2	37,028.1	29,260.6	108,115.9	16,621.0	54,576.1	131.5%	101.9%
9	Capital	Power Generation	Instl/Rpl for Fosil Safety&Reg	2R	0.0	0.0	0.0	0.0	0.0	118.6	(8.1)	110.5	(8.1)	110.5	100.0%	100.0%
10	Capital	Power Generation	Instal/Repl Fosil Gneratng Eqp	2S	3,487.4	5,524.4	5,660.7	14,672.5	14,734.9	17,887.1	19,126.4	51,748.5	13,465.7	37,076.0	237.9%	252.7%
11	Capital	Power Generation	Instl/Repl Fosl BldgGrndInfrst	2T	1,588.3	108.9	0.0	1,697.2	1,149.2	1,251.5	2,433.1	4,833.8	2,433.1	3,136.6	100.0%	184.8%
12	Capital	Power Generation	Instl/Rpl for AltGen Safty&Reg	3A	6.5	6.6	6.7	19.9	0.0	0.0	0.0	0.0	(6.7)	(19.9)	-100.0%	-100.0%
13	Capital	Power Generation	Instal/Repl AltGen GneratngEqp	3B	718.6	722.0	737.9	2,178.5	2,064.7	5,307.6	2,977.6	10,349.8	2,239.7	8,171.3	303.5%	375.1%
14	Capital	Power Generation	Instl/Rpl AltGn BldgGrndInfrst	3C	0.0	0.0	0.0	0.0	0.0	0.0	794.4	794.4	794.4	794.4	100.0%	100.0%
15	Capital	Power Generation	Hydroelec Lic & Lic Conditions	3H	145,223.8	154,204.5	85,570.6	384,998.8	35,346.7	40,795.3	48,298.7	124,440.7	(37,271.8)	(260,558.1)	-43.6%	-67.7%
16	**Capital**	**Power Generation**	**Total**		**377,043.7**	**353,658.0**	**291,140.5**	**1,021,842.3**	**296,716.5**	**480,596.3**	**478,552.8**	**1,255,865.6**	**187,412.2**	**234,023.4**	**64.4%**	**22.9%**

L. Power Generation Comparison by MWC for SRM Work Tables

TABLE 4-13
2025 RSAR
2023 GRC CYCLE POWER GENERATION EXPENSE COMPARISON BY MWC FOR SRM WORK
(THOUSANDS OF DOLLARS)

	A	B	C1	C2	C3	C4	C5	D	E	F
Line No	Type (O&M Expense or Capital)	Functional Area	MWC	MWC Name	RAMP Risk Name	RAMP Mitigation and/or Control Name	2023 GRC Testimony Reference	RAMP Roll-up (Yes/No)	Program / Project Life (years)	Program / Project Year
1	O&M Expense	Power Generation	AX	Maint Resv,Dams&Waterways	SRM Total	SRM Total	Ex 5, Ch 4	No	On-going	Annual
2	O&M Expense	Power Generation	AX	Maint Resv,Dams&Waterways	Large Uncontrolled Water Release	C1 - Dam Safety Program	Ex 5, Ch 2	Yes	N/A	N/A
3	O&M Expense	Power Generation	AX	Maint Resv,Dams&Waterways	Large Uncontrolled Water Release	M1 - Internal Erosion Mitigation	Ex 5, Ch 2	Yes	N/A	N/A
4	O&M Expense	Power Generation	AX	Maint Resv,Dams&Waterways	Large Uncontrolled Water Release	M2 - Spillway Remediation	Ex 5, Ch 2	Yes	N/A	N/A
5	O&M Expense	Power Generation	AX	Maint Resv,Dams&Waterways	Large Uncontrolled Water Release	M4 - LLO Refurbishment	Ex 5, Ch 2	Yes	N/A	N/A
6	O&M Expense	Power Generation	AX	Maint Resv,Dams&Waterways	SRM Total (Non-RAMP)	SRM Total (Non-RAMP)	Ex 5, Ch 4	Yes	N/A	N/A
7	O&M Expense	Power Generation	BC	Perf Reimburs Wk for Oth	SRM Total (Non-RAMP)	SRM Total (Non-RAMP)	Ex 5, Ch 4	No	On-going	Annual
8	O&M Expense	Power Generation	IG	Manage Var Bal Acct Processes	SRM Total	SRM Total	Ex 5, Ch 4	No	On-going	Annual
9	O&M Expense	Power Generation	IG	Manage Var Bal Acct Processes	Large Uncontrolled Water Release	C1 - Dam Safety Program	Ex 5, Ch 2	Yes	N/A	N/A
10	O&M Expense	Power Generation	IG	Manage Var Bal Acct Processes	Large Uncontrolled Water Release	M2 - Spillway Remediation	Ex 5, Ch 2	Yes	N/A	N/A
11	O&M Expense	Power Generation	IG	Manage Var Bal Acct Processes	SRM Total (Non-RAMP)	SRM Total (Non-RAMP)	Ex 5, Ch 4	Yes	N/A	N/A
12	O&M Expense	Power Generation	KG	Operate Hydro Generation	SRM Total	SRM Total	Ex 5, Ch 4	No	On-going	Annual
13	O&M Expense	Power Generation	KG	Operate Hydro Generation	Large Uncontrolled Water Release	M3 - Seismic Retrofit	Ex 5, Ch 2	Yes	N/A	N/A
14	O&M Expense	Power Generation	KG	Operate Hydro Generation	SRM Total (Non-RAMP)	SRM Total (Non-RAMP)	Ex 5, Ch 4	Yes	N/A	N/A
15	O&M Expense	Power Generation	KH	Maint Hydro Generating Equip	SRM Total (Non-RAMP)	SRM Total (Non-RAMP)	Ex 5, Ch 4	No	On-going	Annual
16	O&M Expense	Power Generation	KI	Maint Hydro Bldg,Grnd,Infrast	SRM Total (Non-RAMP)	SRM Total (Non-RAMP)	Ex 5, Ch 4	No	On-going	Annual
17	O&M Expense	Power Generation	KJ	License Compliance Hydro Gen	SRM Total	SRM Total	Ex 5, Ch 4	No	On-going	Annual
18	O&M Expense	Power Generation	KJ	License Compliance Hydro Gen	Large Uncontrolled Water Release	C1 - Dam Safety Program	Ex 5, Ch 2	Yes	N/A	N/A
19	O&M Expense	Power Generation	KJ	License Compliance Hydro Gen	SRM Total (Non-RAMP)	SRM Total (Non-RAMP)	Ex 5, Ch 4	Yes	N/A	N/A
20	O&M Expense	Power Generation	KK	Operate Fossil Generation	SRM Total (Non-RAMP)	SRM Total (Non-RAMP)	Ex 5, Ch 5	No	On-going	Annual
21	O&M Expense	Power Generation	KL	Maint Fossil Generating Equip	SRM Total (Non-RAMP)	SRM Total (Non-RAMP)	Ex 5, Ch 5	No	On-going	Annual
22	O&M Expense	Power Generation	KM	Maint Fossil Bldg,Grnd,Infrast	SRM Total (Non-RAMP)	SRM Total (Non-RAMP)	Ex 5, Ch 5	No	On-going	Annual
23	O&M Expense	Power Generation	KQ	Operate Alternative Gen	SRM Total (Non-RAMP)	SRM Total (Non-RAMP)	Ex 5, Ch 5	No	On-going	Annual
24	O&M Expense	Power Generation	KR	Maint AltGen Generating Equip	SRM Total (Non-RAMP)	SRM Total (Non-RAMP)	Ex 5, Ch 5	No	On-going	Annual
25	O&M Expense	Power Generation	KS	Maint AltGen Bldg,Grnd,Infrast	SRM Total (Non-RAMP)	SRM Total (Non-RAMP)	Ex 5, Ch 5	No	On-going	Annual

	G1	G2	G3	H	I1	I2	I3	J	K1	K2	L1	L2
	Imputed Adopted Annual Costs				Actual Annual Costs							
Line No	2023 Imputed Adopted Costs	2024 Imputed Adopted Costs	2025 Imputed Adopted Costs	Imputed Cost for 2023 GRC Cycle to Date ($) (G1+G2+G3)	2023 Actual Costs	2024 Actual Costs	2025 Actual Costs	Actual Cost for 2023 GRC Cycle to Date ($) (I1+I2+I3)	Difference for 2025 ($) (I3-G3)	Difference for 2023 GRC Cycle to Date ($) (J-H)	Spending Percent Variance for 2025 (%) ((I3-G3)/G3*100)	Spending Percent Variance for 2023 GRC Cycle (%) (J-H/H*100)
1	30,569.0	30,952.5	31,446.3	92,967.8	31,022.5	25,128.3	25,664.6	81,815.4	(5,781.6)	(11,152.4)	-18.4%	-12.0%
2	341.0	11,115.1	11,292.3	22,748.4	1,918.3	9,023.6	9,216.2	20,158.0	(2,076.2)	(2,590.4)	-18.4%	-11.4%
3	0.0	15.5	15.7	31.2	580.9	12.6	12.8	606.3	(2.9)	575.1	-18.4%	1843.2%
4	0.0	0.0	0.0	0.0	150.3	0.0	0.0	150.3	0.0	150.3	100.0%	100.0%
5	8,754.3	0.0	0.0	8,754.3	0.0	0.0	0.0	0.0	0.0	(8,754.3)	100.0%	-100.0%
6	21,473.7	19,822.0	20,138.2	61,433.9	28,373.1	16,092.1	16,435.6	60,900.9	(3,702.6)	(533.0)	-18.4%	-0.9%
7	67.1	72.7	82.4	222.2	353.3	(175.0)	(82.3)	96.0	(164.7)	(126.2)	-199.9%	-56.8%
8	26,737.0	26,780.6	26,951.1	80,468.7	25,495.2	31,214.4	32,994.2	89,703.9	6,043.2	9,235.2	22.4%	11.5%
9	497.7	3,047.6	3,918.7	7,464.0	49.4	3,201.3	4,337.5	7,588.2	418.9	124.1	10.7%	1.7%
10	485.9	881.1	886.7	2,253.7	1,396.1	925.5	981.5	3,303.1	94.8	1,049.4	10.7%	46.6%
11	25,753.4	22,851.9	22,145.7	70,750.9	24,049.7	27,087.7	27,675.2	78,812.6	5,529.5	8,061.6	25.0%	11.4%
12	38,215.8	39,100.0	40,079.8	117,395.5	38,083.9	40,589.8	41,792.5	120,466.2	1,712.7	3,070.6	4.3%	2.6%
13	0.0	0.0	0.0	0.0	213.4	0.0	0.0	213.4	0.0	213.4	100.0%	100.0%
14	38,215.8	39,100.0	40,079.8	117,395.5	37,870.4	40,589.8	41,792.5	120,252.7	1,712.7	2,857.2	4.3%	2.4%
15	24,467.7	24,989.0	25,576.1	75,032.9	24,223.6	24,234.1	27,513.1	75,970.7	1,936.9	937.9	7.6%	1.2%
16	15,363.2	15,586.3	15,861.5	46,811.0	13,579.1	12,155.6	12,366.0	38,100.8	(3,495.5)	(8,710.2)	-22.0%	-18.6%
17	25,712.8	25,987.8	26,360.5	78,061.1	24,591.5	24,475.5	23,603.4	72,670.3	(2,757.2)	(5,390.8)	-10.5%	-6.9%
18	9,069.0	10,161.2	10,307.0	29,537.2	9,598.3	9,569.9	9,228.9	28,397.2	(1,078.1)	(1,140.0)	-10.5%	-3.9%
19	16,643.8	15,826.6	16,053.6	48,523.9	14,993.1	14,905.6	14,374.4	44,273.2	(1,679.1)	(4,250.7)	-10.5%	-8.8%
20	14,949.8	15,230.3	15,553.4	45,733.5	15,712.8	15,827.6	16,572.8	48,113.1	1,019.3	2,379.6	6.6%	5.2%
21	31,949.3	32,144.7	32,470.4	96,564.4	20,725.8	22,265.4	20,884.1	63,875.4	(11,586.2)	(32,689.0)	-35.7%	-33.9%
22	3,318.6	3,329.9	3,355.5	10,004.0	2,934.2	2,905.8	3,157.3	8,997.3	(198.1)	(1,006.6)	-5.9%	-10.1%
23	484.3	494.7	506.3	1,485.4	3,406.7	2,971.6	2,362.7	8,741.0	1,856.4	7,255.7	366.6%	488.5%
24	1,351.6	1,367.0	1,387.2	4,105.9	3,905.8	6,745.5	5,756.0	16,407.3	4,368.8	12,301.4	314.9%	299.6%
25	566.8	569.0	573.7	1,709.5	911.3	465.2	3,001.6	4,378.1	2,427.9	2,668.6	423.2%	156.1%

	L3	L4	M	N1-S2	S3	T
Line No	Spending Variance Explanation Required (Y/N)	Percentage Variance Explanation Required (Y/N)	Unit Type [(a)]	Unit Columns Omitted	Unit Variance Explanation Required (Y/N)	2025 Cost Variance Explanation
1	NO	NO	Non-Unitized: See footnote (a).	-	NO	Below variance threshold.
2	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A
3	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A
4	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A
5	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A
6	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A
7	NO	NO	Non-Unitized: See footnote (a).	-	NO	Below variance threshold.
8	NO	YES	Non-Unitized: See footnote (a).	-	NO	Program expenses were above imputed adopted values due to the Potter Valley license surrender costs. At the time of filing the 2023 GRC, the Potter Valley license was active and not forecasted for surrender.
9	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A
10	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A
11	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A
12	NO	NO	Non-Unitized: See footnote (a).	-	NO	Below variance threshold.
13	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A
14	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A
15	NO	NO	Non-Unitized: See footnote (a).	-	NO	Below variance threshold.
16	NO	NO	Non-Unitized: See footnote (a).	-	NO	Below variance threshold.
17	NO	NO	Non-Unitized: See footnote (a).	-	NO	Below variance threshold.
18	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A
19	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A
20	NO	NO	Non-Unitized: See footnote (a).	-	NO	Below variance threshold.
21	YES	YES	Non-Unitized: See footnote (a).	-	NO	Program expenses were below imputed adopted values due to the Long-Term Service Agreement costs, which are levelized in the imputed adopted value; however, the outage work associated with these costs only occurs on a periodic basis once every 4 to 5 years depending on operating profile. No major outage tied to the Long-Term Service Agreement occurred in 2025 at either Gateway Generation Station or Colusa Generation Station. Thus, no actual costs tied to the Agreement were recorded in 2025.
22	NO	NO	Non-Unitized: See footnote (a).	-	NO	Below variance threshold.
23	NO	NO	Non-Unitized: See footnote (a).	-	NO	Below variance threshold.
24	NO	NO	Non-Unitized: See footnote (a).	-	NO	Below variance threshold.
25	NO	NO	Non-Unitized: See footnote (a).	-	NO	Below variance threshold.

	U	V1	V2	V3	W	X
		Forecast				
Line No	2025 Unit Variance Explanation	Scope (U, O, or T)	Schedule (U, O, or T)	Budget (U, O, or T)	Status	Completion Status Statement
1	Non-Unitized: See footnote (a).	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is a continuing effort to support costs associated with maintenance of hydroelectric reservoirs, dams, and water conveyance systems.
2	N/A	N/A	N/A	N/A	N/A	N/A
3	N/A	N/A	N/A	N/A	N/A	N/A
4	N/A	N/A	N/A	N/A	N/A	N/A
5	N/A	N/A	N/A	N/A	N/A	N/A
6	N/A	N/A	N/A	N/A	N/A	N/A
7	Non-Unitized: See footnote (a).	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is a continuing effort to support costs associated with managing the irrigation district contracts and the reimbursable expenses incurred to perform maintennce on behalf of the irrigation districts.
8	Non-Unitized: See footnote (a).	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is a continuing effort to support expense costs assigned to the Hydro Licensing Balancing Account (HLBA) for all pending licenses as of January 1, 2014 and new licenses applied for after January 1, 2014 which include: regulatory fees, costs for relicensing existing FERC licenses, obtaining major license amendments, surrendering licenses for facilities that are no longer economic, complying with conditions required by existing and newly issued FERC licenses and major license amendments in addition to anticipated conditions required by pending new FERC licenses. The HLBA also includes the costs associated with implementation of the Crane Valley Recreation Settlement Agreement, and work required from the 2017 Oroville spillway incident.
9	N/A	N/A	N/A	N/A	N/A	N/A
10	N/A	N/A	N/A	N/A	N/A	N/A
11	N/A	N/A	N/A	N/A	N/A	N/A
12	Non-Unitized: See footnote (a).	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is a continuing effort to support costs associated with operating the hydroelectric power generating stations and associated facilities.
13	N/A	N/A	N/A	N/A	N/A	N/A
14	N/A	N/A	N/A	N/A	N/A	N/A
15	Non-Unitized: See footnote (a).	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is a continuing effort to support costs associated with maintaining generating equipment or components to support hydroelectric generation activities.
16	Non-Unitized: See footnote (a).	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is a continuing effort to support costs associated with maintaining buildings, grounds and infrastructure to support hydroelectric generation activities, including roads and bridges.
17	Non-Unitized: See footnote (a).	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is a continuing effort to support costs associated with maintaining FERC license compliance to support hydroelectric generation activities for licenses received prior to January 1, 2014.
18	N/A	N/A	N/A	N/A	N/A	N/A
19	N/A	N/A	N/A	N/A	N/A	N/A
20	Non-Unitized: See footnote (a).	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is a continuing effort to support costs associated with operating fossil power generating stations.
21	Non-Unitized: See footnote (a).	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is a continuing effort to support costs to maintain fossil power generating station equipment.
22	Non-Unitized: See footnote (a).	On-Target	On-Target	On-Target	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is a continuing effort to support costs to maintain buildings, grounds and infrastructure on the plant site to support fossil generation activities, including buildings and facilities, roadways, landscaping, retaining walls, fencing, and yard lighting systems.
23	Non-Unitized: See footnote (a).	Over	Over	Over	Emergent	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is a continuing effort to support costs to operate alternative generation sites. In 2022, PG&E transferred O&M responsibilities for the Elkhorn Battery Energy Storage Station from Electric Distribution (Exhibit 4, MWC AB) to Power Generation (Exhibit 5, MWCs KQ, KR, and KS). Since the transfer occurred after the 2023 GRC was filed, the imputed adopted amounts for MWC KQ, KR and KS do not reflect Power Generation's ongoing O&M costs for the facility like the actual costs do.
24	Non-Unitized: See footnote (a).	Over	Over	Over	Emergent	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is a continuing effort to support costs to operate alternative generation sites. In 2022, PG&E transferred O&M responsibilities for the Elkhorn Battery Energy Storage Station from Electric Distribution (Exhibit 4, MWC AB) to Power Generation (Exhibit 5, MWCs KQ, KR, and KS). Since the transfer occurred after the 2023 GRC was filed, the imputed adopted amounts for MWC KQ, KR and KS do not reflect Power Generation's ongoing O&M costs for the facility like the actual costs do.
25	Non-Unitized: See footnote (a).	Over	Over	Over	Emergent	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is a continuing effort to support costs to operate alternative generation sites. In 2022, PG&E transferred O&M responsibilities for the Elkhorn Battery Energy Storage Station from Electric Distribution (Exhibit 4, MWC AB) to Power Generation (Exhibit 5, MWCs KQ, KR, and KS). Since the transfer occurred after the 2023 GRC was filed, the imputed adopted amounts for MWC KQ, KR and KS do not reflect Power Generation's ongoing O&M costs for the facility like the actual costs do.

(a) Power Generation is reported as non-unitized because its work consists of diverse, facility-specific, and condition-based activities that do not share a single meaningful or consistent unit of measure.

TABLE 4-14
2025 RSAR
2023 GRC CYCLE POWER GENERATION CAPITAL COMPARISON BY MWC FOR SRM WORK
(THOUSANDS OF DOLLARS)

	A	B	C1	C2	C3	C4	C5	D	E	F	G1	G2	G3	H	I1	I2	I3	J	K1	K2	L1	L2	L3	L4	M	N1-S2	S3	T	U	V1	V2	V3	W	X
											Imputed Adopted Annual Costs				Actual Annual Costs															Forecast				
Line No	Type (O&M Expense or Capital)	Functional Area	MWC	MWC Name	RAMP Risk Name	RAMP Mitigation and/or Control Name	2023 GRC Testimony Reference	RAMP Roll-up (Yes/No)	Program / Project Life (years)	Program / Project Year	2023 Imputed Adopted Costs	2024 Imputed Adopted Costs	2025 Imputed Adopted Costs	Imputed Cost for 2023 GRC Cycle to Date ($) (G1+G2+G3)	2023 Actual Costs	2024 Actual Costs	2025 Actual Costs	Actual Cost for 2023 GRC Cycle to Date ($) (I1+I2+I3)	Difference for 2025 ($) (I3-G3)	Difference for 2023 GRC Cycle to Date ($) (J-H)	Spending Percent Variance for 2025 (%) ((I3-G3)/G3*100)	Spending Percent Variance for 2023 GRC Cycle (%) (J-H)/H*100)	Spending Variance Explanation Required (Y/N)	Percentage Variance Explanation Required (Y/N)	Unit Type [a]	Unit Columns Omitted	Unit Variance Explanation Required (Y/N)	2025 Cost Variance Explanation	2025 Unit Variance Explanation	Scope (U, O, or T)	Schedule (U, O, or T)	Budget (U, O, or T)	Status	Completion Status Statement
1	Capital	Power Generation	2L	Instl/Rpl for Hydro Safety&Reg	SRM Total	SRM Total	Ex 5, Ch 4	No	On-going	Annual	63,080.2	47,169.6	25,426.2	135,675.9	25,395.9	69,798.3	84,476.0	179,670.2	59,049.8	43,994.2	232.2%	32.4%	YES	YES	Non-Unitized: See footnote (a).	-	NO	Program expenses were above imputed adopted values due to rescheduled work from 2023 into the 2024-2026 period, including the following work: Fordyce Dam Leakage Reduction, Pit 3 Powerhouse Seismic Retrofit.	Non-Unitized: See footnote (a).	Over	Over	Over	Rescheduled	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is a continuing effort to support capital costs primarily related to employee or public safety and regulatory requirements that are not connected with relicensing for hydroelectric generation.
2	Capital	Power Generation	2L	Instl/Rpl for Hydro Safety&Reg	Large Uncontrolled Water Release	M1 - Internal Erosion Mitigation	Ex 5, Ch 2, p. 2-13; p. WP 2-2	Yes	N/A	N/A	25,100.9	27,825.3	14,998.9	67,925.1	6,464.6	41,163.5	49,550.7	97,178.8	34,551.8	29,253.7	230.4%	43.1%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
3	Capital	Power Generation	2L	Instl/Rpl for Hydro Safety&Reg	Large Uncontrolled Water Release	M2 - Spillway Remediation	Ex 5, Ch 2, p. 2-13; p. WP 2-2	Yes	N/A	N/A	4,225.4	339.6	183.1	4,748.1	577.8	502.4	604.8	1,685.0	421.7	(3,063.0)	230.4%	-64.5%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
4	Capital	Power Generation	2L	Instl/Rpl for Hydro Safety&Reg	Large Uncontrolled Water Release	M3 - Seismic Retrofit	Ex 5, Ch 2, p. 2-13; p. WP 2-2	Yes	N/A	N/A	26,938.4	292.5	157.6	27,388.5	333.6	432.6	520.8	1,287.0	363.1	(26,101.5)	230.4%	-95.3%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
5	Capital	Power Generation	2L	Instl/Rpl for Hydro Safety&Reg	SRM Total (Non-RAMP)	SRM Total (Non-RAMP)	Ex 5, Ch 4, p. 4-78	Yes	N/A	N/A	6,814.5	18,712.2	10,086.6	35,613.3	18,019.9	27,699.7	33,799.7	79,519.3	23,713.1	43,906.0	235.1%	123.3%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
6	Capital	Power Generation	2M	Instal/Repl Hydro Gnerating Eqp	SRM Total	SRM Total	Ex 5, Ch 4	No	On-going	Annual	84,621.6	92,060.5	131,171.3	307,853.4	115,907.7	196,325.9	195,628.7	507,862.3	64,457.4	200,008.9	49.1%	65.0%	YES	YES	Non-Unitized: See footnote (a).	-	NO	Program expenses were above imputed adopted values due to: 1) emergent work and 2) rescheduled work. The emergent work is mainly Spaulding Pressure Relief Valve Discharge Liner Replacement. The rescheduled work includes Caribou Units 2-5 Generator Rewind, Bucks Creek Powerhouse Replace Unit 2 Turbine Bearing / Shaft, Helms Units 1 and 2 Replace Turbine Shut-off Valves, J.B. Black Powerhouse Unit 2 Transformer Replacement, Belden Powerhouse Refurbish Turbine Shut-off Valve, and West Point Generator Rewind.	Non-Unitized: See footnote (a).	Over	Over	Over	Emergent	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is a continuing effort to support capital costs to install/replace generating equipment or components to support hydroelectric generation activities.
7	Capital	Power Generation	2M	Instal/Repl Hydro Gnerating Eqp	Large Uncontrolled Water Release	M4 - LLO Refurbishments	Ex 5, Ch 2, p. 2-13; p. WP 2-2	Yes	N/A	N/A	0.0	18.4	26.2	44.6	0.0	39.3	39.1	78.4	12.9	33.7	49.1%	75.6%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
8	Capital	Power Generation	2M	Instal/Repl Hydro Gnerating Eqp	SRM Total (Non-RAMP)	SRM Total (Non-RAMP)	Ex 5, Ch 4	Yes	N/A	N/A	84,621.6	92,042.1	131,145.1	307,808.8	115,907.7	196,286.6	195,589.5	507,783.9	64,444.5	199,975.1	49.1%	65.0%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
9	Capital	Power Generation	2N	Instal/Repl Resv,Dams&Waterway	SRM Total	SRM Total	Ex 5, Ch 4	No	On-going	Annual	42,763.8	30,166.8	24,707.9	97,638.5	46,960.5	102,332.6	88,686.7	237,979.8	63,978.8	140,341.3	258.9%	143.7%	YES	YES	Non-Unitized: See footnote (a).	-	NO	Program expenses were above imputed adopted values due to: 1) emergent work and 2) rescheduled work. The emergent work includes Spaulding Dam 1 Replace Intake Rack, Rock Creek Dam Install Cofferdam Baseplates and Upgrade Drum Gate 2 Indicators, Relief Dam Resurface Upstream Liner, Meadow Lake Dam Install Rip Rap, and Lower Feely Crest Restoration Drum. The rescheduled work includes Courtright Dam Upgrade Gate Control, Poe Dam Replace Radial Gate Hoist and Controls, and Rock Creek - Cresta Cofferdam.	Non-Unitized: See footnote (a).	Over	Over	Over	Emergent	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is a continuing effort to support capital costs to install/replace resevoirs, dams and waterways.
10	Capital	Power Generation	2N	Instal/Repl Resv,Dams&Waterway	Large Uncontrolled Water Release	C1 - Dam Safety Program	Ex 5, Ch 4, p. 4-78	Yes	N/A	N/A	0.0	199.1	163.1	362.2	1,034.6	675.4	585.3	2,295.3	422.3	1,933.1	258.9%	533.8%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
11	Capital	Power Generation	2N	Instal/Repl Resv,Dams&Waterway	Large Uncontrolled Water Release	M1 - Internal Erosion Mitigation	Ex 5, Ch 2, p. 2-13; p. WP 2-2	Yes	N/A	N/A	416.4	2,292.7	1,877.8	4,586.9	3,433.5	7,777.3	6,740.2	17,951.0	4,862.4	13,364.1	258.9%	291.4%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
12	Capital	Power Generation	2N	Instal/Repl Resv,Dams&Waterway	Large Uncontrolled Water Release	M2 - Spillway Remediation	Ex 5, Ch 2, p. 2-13; p. WP 2-2	Yes	N/A	N/A	173.5	2,190.1	1,793.8	4,157.4	4,727.4	7,429.3	6,438.7	18,595.4	4,644.9	14,438.0	258.9%	347.3%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
13	Capital	Power Generation	2N	Instal/Repl Resv,Dams&Waterway	Large Uncontrolled Water Release	M3 - Seismic Retrofit	Ex 5, Ch 2, p. 2-13; p. WP 2-2	Yes	N/A	N/A	0.0	90.5	74.1	164.6	51.4	307.0	266.1	624.5	191.9	459.9	258.9%	279.3%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
14	Capital	Power Generation	2N	Instal/Repl Resv,Dams&Waterway	Large Uncontrolled Water Release	M4 - LLO Refurbishments	Ex 5, Ch 2, p. 2-13; p. WP 2-2	Yes	N/A	N/A	8,825.6	8,051.5	6,594.5	23,471.6	8,428.1	27,312.6	23,670.5	59,411.2	17,075.9	35,939.5	258.9%	153.1%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
15	Capital	Power Generation	2N	Instal/Repl Resv,Dams&Waterway	SRM Total (Non-RAMP)	SRM Total (Non-RAMP)	Ex 5, Ch 4, p. 4-78	Yes	N/A	N/A	33,348.1	17,342.9	14,204.6	64,895.5	29,285.5	58,831.0	50,986.0	139,102.5	36,781.4	74,206.9	258.9%	114.3%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
16	Capital	Power Generation	2P	Instl/Repl Hydr BldgGrndlnfrst	SRM Total (Non-RAMP)	SRM Total (Non-RAMP)	Ex 5, Ch 4	No	On-going	Annual	26,624.7	14,275.5	12,639.6	53,539.7	41,827.2	37,028.1	29,260.6	108,115.9	16,621.0	54,576.1	131.5%	101.9%	YES	YES	Non-Unitized: See footnote (a).	-	NO	Program expenses were above imputed adopted values due to: 1) emergent work and 2) rescheduled work. The emergent work includes Pit 5 Surge Chamber and Valve House Slide Stabilization, and Haas Powerhouse Culvert Installation at Sawmill Flat Road. The rescheduled work is mainly Helms Replace Support Facility Backup Generator.	Non-Unitized: See footnote (a).	Over	Over	Over	Emergent	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is a continuing effort to support capital costs to install/replace buildings, grounds and infrastructure to support hydroelectric generation activities, including roads and bridges.
17	Capital	Power Generation	2R	Instl/Rpl for Fossil Safety&Reg	SRM Total (Non-RAMP)	SRM Total (Non-RAMP)	Ex 5, Ch 4	No	On-going	Annual	0.0	0.0	0.0	0.0	0.0	118.6	(8.1)	110.5	(8.1)	110.5	100.0%	100.0%	NO	NO	Non-Unitized: See footnote (a).	-	NO	Below variance threshold.	Non-Unitized: See footnote (a).	Over	Over	Over	Emergent	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is a continuing effort to support capital costs primarily related to employee safety or regulatory requirements for fossil generation. As the fossil generating facilities age, the capital replacement costs accelerate.
18	Capital	Power Generation	2S	Instal/Repl Fosil Gnerating Eqp	SRM Total (Non-RAMP)	SRM Total (Non-RAMP)	Ex 5, Ch 5	No	On-going	Annual	3,487.4	5,524.4	5,660.7	14,672.5	14,734.9	17,887.1	19,126.4	51,748.5	13,465.7	37,076.0	237.9%	252.7%	YES	YES	Non-Unitized: See footnote (a).	-	NO	Program expenses were above imputed adopted values due to emergent work at Humboldt, Gateway and Colusa Generation Stations. As the fossil generating facilities age, the capital replacement costs accelerate. The main projects include engine overhauls at Humboldt, Control System Network Segmentation at Humboldt, Heat Recovery Steam Generator A-B Bypass Attemperator Replacement at Gateway, and Distributed Control System Ovation Control Upgrade at Colusa.	Non-Unitized: See footnote (a).	Over	Over	Over	Emergent	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is a continuing effort to support capital costs to install new or replace existing generating equipment or components to support fossil generation activities. As the fossil generating facilities age, the capital replacement costs accelerate.
19	Capital	Power Generation	2T	Instl/Repl Fosil BldgGrndlnfrst	SRM Total (Non-RAMP)	SRM Total (Non-RAMP)	Ex 5, Ch 5	No	On-going	Annual	1,588.3	108.9	0.0	1,697.2	1,149.2	1,251.5	2,433.1	4,833.8	2,433.1	3,136.6	100.0%	184.8%	NO	NO	Non-Unitized: See footnote (a).	-	NO	Below variance threshold.	Non-Unitized: See footnote (a).	Over	Over	Over	Emergent	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is a continuing effort to support capital costs to install or replace new buildings, grounds and infrastructure on the plant site to support fossil generation activities. As the fossil generating facilities age, the capital replacement costs accelerate.
20	Capital	Power Generation	3A	Instl/Rpl for AltGen Safty&Reg	SRM Total (Non-RAMP)	SRM Total (Non-RAMP)	Ex 5, Ch 5	No	On-going	Annual	6.5	6.6	6.7	19.9	0.0	0.0	0.0	0.0	(6.7)	(19.9)	-100.0%	-100.0%	NO	NO	Non-Unitized: See footnote (a).	-	NO	Below variance threshold.	Non-Unitized: See footnote (a).	Under	Under	Under	Rescheduled	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is a continuing effort to support capital costs associated with the installation and/or replacement of safety equipment for alternative generation.
21	Capital	Power Generation	3B	Instal/Repl AltGen GneratingEqp	SRM Total (Non-RAMP)	SRM Total (Non-RAMP)	Ex 5, Ch 5	No	On-going	Annual	718.6	722.0	737.9	2,178.5	2,064.7	5,307.6	2,977.6	10,349.8	2,239.7	8,171.3	303.5%	375.1%	NO	NO	Non-Unitized: See footnote (a).	-	NO	Below variance threshold.	Non-Unitized: See footnote (a).	Over	Over	Over	Emergent	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is a continuing effort to support capital costs associated with the installation of solar photovoltaic generation equipment. As the solar generating facilities age, the capital replacement costs accelerate.
22	Capital	Power Generation	3C	Instl/Repl AltGn BldgGrndlnfrst	SRM Total (Non-RAMP)	SRM Total (Non-RAMP)	Ex 5, Ch 5	No	On-going	Annual	0.0	0.0	0.0	0.0	0.0	0.0	794.4	794.4	794.4	794.4	100.0%	100.0%	NO	NO	Non-Unitized: See footnote (a).	-	NO	Below variance threshold.	Non-Unitized: See footnote (a).	Over	Over	Over	Emergent	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is a continuing effort to support capital costs to install or replace new buildings, grounds and infrastructure on the plant site to support alternative generation activities. As the solar generating facilities age, the capital replacement costs accelerate.
23	Capital	Power Generation	3H	Hydroelec Lic & Lic Conditions	SRM Total	SRM Total	Ex 5, Ch 4	No	On-going	Annual	145,223.8	154,204.5	85,570.6	384,998.8	35,356.7	40,795.3	48,298.7	124,450.7	(37,271.8)	(260,548.1)	-43.6%	-67.7%	YES	YES	Non-Unitized: See footnote (a).	-	NO	Program expenses were below imputed adopted due to: (1) a delay in the regulatory process related to FERC operating license renewals for the Drum-Spaulding license and McCloud-Pit license which created delays in the start date of the capital work required as part of the new operating license; and (2) rescheduled capital projects (example McCloud Spillway improvement) originating from the spillway assessment recommendations resulting from the 2017 Oroville spillway incident.	Non-Unitized: See footnote (a).	Under	Under	Under	Rescheduled	This program's work is ongoing and will continue in PG&E's 2023 GRC period, however, some work has been rescheduled to 2026 and beyond. The purpose of this program is a continuing effort to support capital costs assigned to the HLBA for all pending licenses as of January 1, 2014 and new licenses applied for after January 1, 2014 which include: costs for relicensing existing FERC licenses, obtaining major license amendments, surrendering licenses for facilities that are no longer economic, and complying with conditions required by existing and newly issued FERC licenses and major license amendments in addition to anticipated conditions required by pending new FERC licenses. The HLBA also includes the costs associated with work required because of the 2017 Oroville spillway incident.
24	Capital	Power Generation	3H	Hydroelec Lic & Lic Conditions	Large Uncontrolled Water Release	M2 - Spillway Remediation	Ex 5, Ch 2, p. 2-13; p. WP 2-2	Yes	N/A	N/A	73,892.8	81,296.6	45,112.8	200,302.2	18,869.2	21,507.3	25,463.1	65,839.5	(19,649.7)	(134,462.6)	-43.6%	-67.1%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
25	Capital	Power Generation	3H	Hydroelec Lic & Lic Conditions	SRM Total (Non-RAMP)	SRM Total (Non-RAMP)	Ex 5, Ch 4, p. 4-78	Yes	N/A	N/A	71,329.6	72,907.9	40,457.8	184,695.2	16,477.5	19,288.0	22,835.6	58,601.1	(17,622.1)	(126,094.1)	-43.6%	-68.3%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

(a) Power Generation is reported as non-unitized because its work consists of diverse, facility-specific, and condition-based activities that do not share a single meaningful or consistent unit of measure.

M. Power Generation Comparison by MWC for Non-SRM Work Tables

TABLE 4-15
2025 RSAR
2023 GRC CYCLE POWER GENERATION EXPENSE COMPARISON BY MWC FOR SRM WORK
(THOUSANDS OF DOLLARS)

	A	B	C1	C2	C3	C4	C5	D	E	F	G1	G2	G3	H	I1	I2	I3	J	K1	K2	L1	L2
Line No	Type (O&M Expense or Capital)	Functional Area	MWC	MWC Name	RAMP Risk Name	RAMP Mitigation and/or Control Name	2023 GRC Testimony Reference	RAMP Roll-up (Yes/No)	Program / Project Life (years)	Program / Project Year	Imputed Adopted Annual Costs			Imputed Cost for 2023 GRC Cycle to Date ($) (G1+G2+G3)	Actual Annual Costs			Actual Cost for 2023 GRC Cycle to Date ($) (I1+I2+I3)	Difference for 2025 ($) (I3-G3)	Difference for 2023 GRC Cycle to Date ($) (J-H)	Spending Percent Variance for 2025 (%) ((I3-G3)/G3*100)	Spending Percent Variance for 2023 GRC Cycle (%) (J/H)
											2023 Imputed Adopted Costs	2024 Imputed Adopted Costs	2025 Imputed Adopted Costs		2023 Actual Costs	2024 Actual Costs	2025 Actual Costs					
1	O&M Expense	Power Generation	AB	Business / Miscellaneous Expense	Non-SRM Total	Non-SRM Total	Ex 5, Ch 4	No	On-going	Annual	8,046.3	8,094.1	8,176.5	24,317.0	3,595.2	3,246.2	3,798.5	10,639.9	(4,378.0)	(13,677.1)	-53.5%	-56.2%
2	O&M Expense	Power Generation	AK	Manage Environmental Operations	Non-SRM Total	Non-SRM Total	Ex 5, Ch 4	No	On-going	Annual	4,185.3	4,250.3	4,328.5	12,764.1	2,968.3	2,740.0	2,681.3	8,389.5	(1,647.2)	(4,374.6)	-38.1%	-34.3%
3	O&M Expense	Power Generation	AY	Habitat and Species Protection	Non-SRM Total	Non-SRM Total	Ex 5, Ch 4	No	On-going	Annual	274.0	280.9	288.5	843.5	144.9	175.4	226.6	546.8	(62.0)	(296.6)	-21.5%	-35.2%
4	O&M Expense	Power Generation	EP	Manage Property & Buildings	Non-SRM Total	Non-SRM Total	Ex 5, Ch 4	No	On-going	Annual	1,274.1	1,310.7	1,349.8	3,934.6	1,939.5	1,926.5	2,257.6	6,123.6	907.8	2,189.0	67.3%	55.6%
5	O&M Expense	Power Generation	JV	Maintain Applications and Infrastructure	Non-SRM Total	Non-SRM Total	Ex 5, Ch 7	No	On-going	Annual	539.9	544.6	551.4	1,635.9	317.3	215.3	50.9	583.5	(500.5)	(1,052.4)	-90.8%	-64.3%
6	O&M Expense	Power Generation	MA	Energy Storage Expense	Non-SRM Total	Non-SRM Total	Ex 4, Ch 4	No	On-going	Annual	0.0	0.0	0.0	0.0	0.0	1,306.8	635.7	1,942.5	635.7	1,942.5	100.0%	100.0%
7	O&M Expense	Power Generation	OM	Operational Management	Non-SRM Total	Non-SRM Total	Ex 5, Ch 4 & Ch 5	No	On-going	Annual	3,496.0	3,609.6	3,728.6	10,834.2	2,339.4	2,442.2	1,226.9	6,008.5	(2,501.7)	(4,825.7)	-67.1%	-44.5%
8	O&M Expense	Power Generation	OS	Operational Support	Non-SRM Total	Non-SRM Total	Ex 5, Ch 4 & Ch 5	No	On-going	Annual	4,123.3	4,236.9	4,359.0	12,719.2	13,074.1	14,121.9	11,776.4	38,972.4	7,417.4	26,253.2	170.2%	206.4%
9	O&M Expense	Power Generation	ZC	Corporate Items	Non-SRM Total	Non-SRM Total	Ex 5, Ch 4	No	On-going	Annual	1,575.3	1,599.8	1,629.5	4,804.5	1,459.7	0.0	0.0	1,459.7	(1,629.5)	(3,344.8)	-100.0%	-69.6%

TABLE 4-16
2025 RSAR
2023 GRC CYCLE POWER GENERATION CAPITAL COMPARISON BY MWC FOR NON- SRM WORK
(THOUSANDS OF DOLLARS)

	A	B	C1	C2	C3	C4	C5	D	E	F	G1	G2	G3	H	I1	I2	I3	J	K1	K2	L1	L2
Line No	Type (O&M Expense or Capital)	Functional Area	MWC	MWC Name	RAMP Risk Name	RAMP Mitigation and/or Control Name	2023 GRC Testimony Reference	RAMP Roll-up (Yes/No)	Program / Project Life (years)	Program / Project Year	Imputed Adopted Annual Costs			Imputed Cost for 2023 GRC Cycle to Date ($) (G1+G2+G3)	Actual Annual Costs			Actual Cost for 2023 GRC Cycle to Date ($) (I1+I2+I3)	Difference for 2025 ($) (I3-G3)	Difference for 2023 GRC Cycle to Date ($) (J-H)	Spending Percent Variance for 2025 (%) ((I3-G3)/G3*100)	Spending Percent Variance for 2023 GRC Cycle (%) (J/H)
											2023 Imputed Adopted Costs	2024 Imputed Adopted Costs	2025 Imputed Adopted Costs		2023 Actual Costs	2024 Actual Costs	2025 Actual Costs					
1	Capital	Power Generation	05	Tools & Equipment	Non-SRM Total	Non-SRM Total	Ex 5, Ch 4	No	On-going	Annual	1,062.0	1,159.2	1,228.0	3,449.2	7,426.9	4,827.2	5,819.4	18,073.5	4,591.5	14,624.3	373.9%	424.0%
2	Capital	Power Generation	11	Relicensing and License Compliance Hydro Electric Generation	Non-SRM Total	Non-SRM Total	Ex 5, Ch 4	No	On-going	Annual	4,685.1	4,412.7	548.0	9,645.8	917.7	1,121.7	1,054.8	3,094.2	506.7	(6,551.7)	92.5%	-67.9%
3	Capital	Power Generation	12	Implement Environmental Projects	Non-SRM Total	Non-SRM Total	Ex 5, Ch 4	No	On-going	Annual	425.8	980.9	487.9	1,894.6	33.8	199.8	6.2	239.9	(481.6)	(1,654.7)	-98.7%	-87.3%
4	Capital	Power Generation	2F	Build Applications and Infrastructure	Non-SRM Total	Non-SRM Total	Ex 5, Ch 7	No	On-going	Annual	2,755.9	2,866.5	2,955.8	8,578.2	4,951.3	3,602.7	(1.7)	8,552.3	(2,957.5)	(25.9)	-100.1%	-0.3%

N. Power Generation MWC Descriptions – Expense

MWC AB – Business/Miscellaneous Expense – Includes costs associated with efficiency savings, Land Conservation Commitment, Contracts and Consulting Services, and miscellaneous support costs. This MWC is not related to safety, reliability, and/or maintenance.

MWC AK – Manage Environmental Operations – Includes costs associated with managing environmental operations. This MWC is not related to safety, reliability, and/or maintenance.

MWC AX – Maintain Hydro Reservoirs, Dams & Waterways – Includes costs associated with maintenance of hydroelectric reservoirs, dams, and water conveyance systems. These maintenance activities also ensure safety through routine and preventive maintenance. This MWC relates to SRM because the costs are associated with maintaining the hydro dams and water conveyance systems.

MWC AY – Habitat and Species Protection – Includes compliance with regulations to protect endangered species and sensitive habitats as part of PG&E's broader Environmental Stewardship Program. This MWC is not related to safety, reliability, and/or maintenance.

MWC BC – Perform Reimbursable Work for Others – Includes costs associated with managing the irrigation district contracts and the reimbursable expenses incurred to perform maintenance on behalf of the irrigation districts. Also includes reimbursable work for other third parties. This MWC relates to SRM because the costs are associated with performing maintenance work for third parties.

MWC EP – Manage Property & Buildings – Includes costs associated with managing land rights and property leases in support of the operation of hydro power plants. This MWC is not related to safety, reliability, and/or maintenance.

MWC ES – Implement Environmental Projects – Includes costs associated with the implementing environmental projects and programs. This MWC is not related to safety, reliability, and/or maintenance.

MWC IG – Balancing Account – Regulatory Compliance Hydro Electric Generation – includes costs assigned to the Hydro Licensing Balancing Account (HLBA). This MWC includes: (1) costs to maintain Federal Energy Regulatory Commission (FERC) license compliance to support hydroelectric generation

activities for licenses received after January 1, 2014: (2) regulatory fees; (3) costs associated with implementation of the Crane Valley Recreation Settlement Agreement; and (4) costs associated with work required because of the 2017 Oroville spillway incident. This MWC relates to SRM because the costs are associated with regulatory compliance that often includes safety and/or reliability related expenditures. Please see Section 10, Cost Recovery Balancing and Memorandum Accounts.

MWC IG – Wildfire Mitigation Plan Memorandum Account (WMPMA) – Includes costs for which PG&E is seeking recovery through WMPMA. This MWC relates to SRM because the costs are associated with clearing a defensible space around the generation facilities.

MWC JV – Maintain Applications and Infrastructure – Includes costs for ongoing maintenance, operations and repair for PG&E's IT applications, systems and infrastructure. This MWC is not related to safety, reliability, and/or maintenance.

MWC KG – Operate Hydro Electric Generation – Includes costs to operate hydroelectric power generating stations and associated facilities. This MWC relates to SRM because the costs are associated with operating the hydro facilities safely and reliably.

MWC KH – Maintain Hydro Electric Generating Equipment – Includes costs to maintain generating equipment or components to support hydroelectric generation activities. This MWC relates to SRM because the costs are associated with maintaining generation equipment.

MWC KI – Maintain Hydro Electric Generation Buildings, Grounds & Infrastructure – Includes costs to maintain buildings, grounds and infrastructure to support hydroelectric generation activities, including roads and bridges. This MWC relates to SRM because the costs are associated with maintaining buildings, grounds and infrastructure.

MWC KJ – Regulatory Compliance Hydro Electric Generation – Includes costs to maintain FERC license compliance to support hydroelectric generation activities for licenses received prior to January 1, 2014. This MWC relates to SRM because the costs are associated with regulatory compliance that often includes safety and/or reliability related expenditures.

MWC KK – Operate Fossil Generation – Includes costs to operate fossil power generating stations. This MWC relates to SRM because the costs are associated with operating the fossil facilities safely and reliably.

MWC KL – Maintain Fossil Generating Equipment – Includes costs to maintain fossil power generating station equipment. This MWC relates to SRM because the costs are associated with maintaining generation equipment.

MWC KM – Maintain Fossil Generation Buildings, Grounds & Infrastructure – Includes costs to maintain buildings, grounds and infrastructure on the plant site to support fossil generation activities, including buildings and facilities, roadways, landscaping, retaining walls, fencing, and yard lighting systems. This MWC relates to SRM because the costs are associated with maintaining buildings, grounds and infrastructure.

MWC KQ – Operate Alternative Generation – Includes costs to operate alternative generation sites. This MWC relates to SRM because the costs are associated with safely and reliably operating the other generation facilities.

MWC KR – Maintain Alternative Generation Generating Equipment – Includes costs to maintain alternative power generating station equipment. This MWC relates to SRM because the costs are associated with maintaining generation equipment.

MWC KS – Maintain Alternative Generation Building, Ground, Infrastructure – Includes costs to maintain photovoltaic and fuel cell generation common facilities. This MWC relates to SRM because the costs are associated with maintaining buildings, grounds and infrastructure.

MWC MA – Energy Storage Expense – Includes labor, contract, and employee related costs to develop new electric generation projects in support of the Company's obligations to meet requirements for increased energy capacity and reliable operation of the electric grid.

MWC OM – Operational Management – Includes labor and employee related costs to provide supervision and management support. MWC OM also includes costs incurred by the administrative staff working for the supervisors/managers. This MWC is not related to safety, reliability, and/or maintenance.

MWC OS – Operational Support – Includes labor and employee related costs to provide services and support that are unrelated to supervision and

management. Examples include Business Finance and Sourcing that support the Lines of Business. This MWC is not related to safety, reliability, and/or maintenance.

MWC ZC – Corporate Items – Includes enterprise-level expenses and revenues that are planned and managed separately from Business Unit budgets. Examples include environmental liabilities, insurance, workers' compensation. This MWC is not related to safety, reliability, and/or maintenance.

O. Power Generation MWC Descriptions – Capital

MWC 05 – Tools & Equipment – Includes purchase of tools and equipment required to perform various functions to maintain the safety and reliability of fossil and hydro electric generation operations. This MWC is not related to safety, reliability, and/or maintenance.

MWC 11 – Relicensing and License Compliance Hydro Electric Generation – Includes costs for complying with the conditions required by FERC licenses received prior to January 1, 2014, and other compliance work generally related to facility safety. This MWC is not related to safety, reliability, and/or maintenance.

MWC 12 – Implement Environmental Projects – Includes costs for capital projects to comply with water and air quality regulations and various oil spill prevention projects. This MWC is not related to safety, reliability, and/or maintenance.

MWC 2F – Build Applications and Infrastructure – Includes the costs to design, develop and enhance applications, systems and infrastructure technology solutions. This MWC is not related to safety, reliability, and/or maintenance.

MWC 2L – Install/Replace for Hydro Electric Generation Safety & Regulatory Requirements – Includes capital costs primarily related to employee or public safety and regulatory requirements that are not connected with relicensing for hydroelectric generation. This MWC relates to SRM because the costs are associated with hydro safety.

MWC 2M – Install/Replace Hydro Electric Generating Equipment – Includes capital costs to install/replace generating equipment or components to support hydroelectric generation activities. This MWC relates to SRM because

the costs are associated with installing/replacing generating equipment that is consistent with keeping the generation facilities reliable.

MWC 2N – Install/Replace Reservoirs, Dams & Waterways – Includes capital costs to support the operation of reservoirs, dams and waterways. This MWC relates to SRM because the costs are associated with installing/replacing equipment related to dams and water conveyance systems for safe and reliable operations.

MWC 2P – Install/Replace Hydro Electric Generation Buildings, Grounds & Infrastructure – Includes capital costs to install/replace buildings, grounds and infrastructure to support hydroelectric generation activities, including roads and bridges. This MWC relates to SRM because the costs are associated with installing/replacing hydro buildings, grounds, and infrastructure to operate the generation facilities in a safe and reliable manner.

MWC 2R – Install/Replace Fossil Generating Safety & Regulatory Requirements – Includes capital costs primarily related to employee safety or regulatory requirements for fossil generation. This MWC relates to SRM because the costs are associated with fossil safety.

MWC 2S – Install/Replace Fossil Generating Equipment – Includes capital costs to install new or replace existing generating equipment or components to support fossil generation activities. This MWC relates to SRM because the costs are associated with installing/replacing generating equipment that is consistent with keeping the generation facilities reliable.

MWC 2T – Install/Replace Fossil Generation Buildings, Grounds & Infrastructure – Includes capital costs to install or replace new buildings, grounds and infrastructure on the plant site to support fossil generation activities. This MWC relates to SRM because the costs are associated with installing/replacing fossil buildings, grounds, and infrastructure to operate the generation facilities in a safe and reliable manner.

MWC 3A – Install/Replace Alternative Generation Safety and Regulation – Includes capital costs associated with the installation and/or replacement of safety equipment for alternative generation. This MWC relates to SRM because the costs are associated with alternative generation safety.

MWC 3B – Install/Replace Alternative Generation Equipment – Includes capital costs associated with the installation of solar photovoltaic generation

equipment. This MWC relates to SRM because the costs are associated with installing/replacing generating equipment that is consistent with keeping the generation facilities reliable.

MWC 3C – Install/Replace Alternative Generation Buildings, Grounds & Infrastructure – Includes capital costs to install or replace new buildings, grounds and infrastructure on the plant site to support alternative generation activities. This MWC relates to SRM because the costs are associated with installing/replacing alternative generation buildings, grounds, and infrastructure to operate the generation facilities in a safe and reliable manner.

MWC 3H – Balancing Account – Relicensing Hydro Electric Generation – Includes costs assigned to the HLBA. This MWC includes: (1) costs for relicensing existing FERC licenses; obtaining major license amendments; surrendering licenses for facilities that are no longer economic; complying with the conditions required by existing and newly issued FERC licenses and major license amendments; and anticipated to be required by pending new FERC licenses for licenses. This includes costs for all pending licenses as of January 1, 2014, and new licenses applied for after January 1, 2014. This MWC also includes the costs associated with work required because of the 2017 Oroville spillway incident. This MWC relates to safety, reliability, and/or maintenance because some costs are associated with spillway work that will be required because of the Oroville spillway incident. Please see Section 10, Cost Recovery Balancing and Memorandum Accounts.

PACIFIC GAS AND ELECTRIC COMPANY

SECTION 5

CUSTOMER AND COMMUNICATIONS

IMPUTED ADOPTED VS. RECORDED COMPARISON

PACIFIC GAS AND ELECTRIC COMPANY
SECTION 5
CUSTOMER AND COMMUNICATIONS
IMPUTED ADOPTED VS. RECORDED COMPARISON

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PACIFIC GAS AND ELECTRIC COMPANY
SECTION 5
CUSTOMER AND COMMUNICATIONS
IMPUTED ADOPTED VS. RECORDED COMPARISON

A. Introduction

This section includes the following information for the Customer and Communications functional area: a comparison of the total 2023, 2024, and 2025 imputed adopted spend to the 2023, 2024, and 2025 actual spend as well as the required data points per program as defined and required in Decision (D.) 22-10-002.[1] This section also includes, for programs that are related to Safety, Reliability, or Maintenance (SRM), the Major Work Category (MWC) descriptions, imputed adopted versus actual cost comparison details, and variance explanations. As required by D.19-04-020,[2] the MWC descriptions include a discussion of how each program/project relates to SRM.

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1 D.22-01-002, Appendices A and B.

2 Attachment 2, p. 9.

B. Comparison Summary Tables

TABLE 5-1
2025 RISK SPENDING ACCOUNTABILITY REPORT (RSAR)
2023 GENERAL RATE CASE (GRC) CYCLE CUSTOMER AND COMMUNICATIONS
EXPENSE COMPARISON SUMMARY
(THOUSANDS OF DOLLARS)

	A	B	C1	C2	D1	D2	D3	E	F1	F2	F3	G	H1	H2	I1	I2
					Imputed Adopted Annual Costs				Actual Annual Costs							
Line No	Type (O&M Expense or Capital)	Functional Area	Spending Category - MWC	MWC	2023 Imputed Adopted Costs	2024 Imputed Adopted Costs	2025 Imputed Adopted Costs	Imputed Cost for 2023 GRC Cycle to Date ($) (D1+D2+D3)	2023 Actual Costs	2024 Actual Costs	2025 Actual Costs	Actual Cost for 2023 GRC Cycle to Date ($) (F1+F2+F3)	Difference for 2025 ($) (F3-D3)	Difference for 2023 GRC Cycle to Date ($) (G-E)	Percent Variance for 2025 (%) ((F3-D3)/D3)	Percent Variance for 2023 GRC Cycle to Date (%) ((G-E)/E)
1	O&M Expense	Customer and Communications	Misc Expense	AB	0.0	0.0	0.0	0.0	0.6	0.2	23.8	24.7	23.8	24.7	100.0%	100.0%
2	O&M Expense	Customer and Communications	Read & Investigate Meters	AR	(176.0)	(80.2)	20.0	(236.2)	(1,060.8)	(2,626.6)	(3,275.8)	(6,963.2)	(3,295.9)	(6,727.0)	-16463.3%	2848.2%
3	O&M Expense	Customer and Communications	Manage Customer Inquiries	DK	62,628.7	64,631.7	66,702.5	193,962.9	64,535.2	65,555.2	75,036.5	205,126.9	8,334.0	11,164.0	12.5%	5.8%
4	O&M Expense	Customer and Communications	Develop New Revenue	EL	41,051.8	40,868.6	0.0	81,920.4	39,477.0	61,626.4	75,029.7	176,133.0	75,029.7	94,212.6	100.0%	115.0%
5	O&M Expense	Customer and Communications	Change/Maint Used Elec Meter	EY	896.7	923.6	951.5	2,771.9	679.9	650.7	695.1	2,025.7	(256.3)	(746.1)	-26.9%	-26.9%
6	O&M Expense	Customer and Communications	Manage Var Cust Care Processes	EZ	48,080.1	49,265.2	50,504.8	147,850.1	60,885.6	75,298.4	64,434.6	200,618.5	13,929.7	52,768.4	27.6%	35.7%
7	O&M Expense	Customer and Communications	Spc A&G/Oth Csts-Bud Dept	FA	0.0	0.0	0.0	0.0	85.7	170.3	145.7	401.8	145.7	401.8	100.0%	100.0%
8	O&M Expense	Customer and Communications	Retain & Grow Customers	FK	736.9	760.6	785.1	2,282.5	317.4	403.4	380.6	1,101.5	(404.5)	(1,181.1)	-51.5%	-51.7%
9	O&M Expense	Customer and Communications	Manage Energy Efficiency-NonBA	GM	11,230.9	11,455.7	11,693.5	34,380.1	8,527.5	7,737.1	9,879.6	26,144.2	(1,813.9)	(8,235.9)	-15.5%	-24.0%
10	O&M Expense	Customer and Communications	Change/Maint Used Gas Meters	HY	6,690.7	6,900.7	7,118.0	20,709.4	4,685.5	4,411.4	4,654.6	13,751.4	(2,463.4)	(6,958.0)	-34.6%	-33.6%
11	O&M Expense	Customer and Communications	Manage Var Bal Acct Processes	IG	35,501.4	36,006.3	36,595.0	108,102.7	35,491.9	32,993.8	28,741.4	97,227.2	(7,853.5)	(10,875.5)	-21.5%	-10.1%
12	O&M Expense	Customer and Communications	Bill Customers	IS	49,274.1	50,762.8	52,316.6	152,353.4	61,574.2	46,534.5	51,068.0	159,176.7	(1,248.6)	6,823.2	-2.4%	4.5%
13	O&M Expense	Customer and Communications	Manage Credit	IT	14,834.1	15,221.3	15,625.1	45,680.5	22,518.9	25,582.7	16,838.5	64,940.1	1,213.4	19,259.6	7.8%	42.2%
14	O&M Expense	Customer and Communications	Collect Revenue	IU	12,739.4	13,078.7	13,432.3	39,250.4	7,776.5	7,831.6	8,035.8	23,643.9	(5,396.6)	(15,606.6)	-40.2%	-39.8%
15	O&M Expense	Customer and Communications	Provide Account Services	IV	17,757.8	18,270.7	18,803.2	54,831.8	15,260.3	15,164.3	14,206.2	44,630.8	(4,597.0)	(10,200.9)	-24.4%	-18.6%
16	O&M Expense	Customer and Communications	Maintain IT Apps & Infra	JV	19,323.2	19,702.1	20,103.5	59,128.8	10,527.5	7,128.4	6,809.5	24,465.3	(13,294.1)	(34,663.4)	-66.1%	-58.6%
17	O&M Expense	Customer and Communications	Prov Advertising Svcs	LB	0.0	0.0	0.0	0.0	4,070.1	4,284.1	4,001.5	12,355.7	4,001.5	12,355.7	100.0%	100.0%
18	O&M Expense	Customer and Communications	Prov Corporate Communication	LI	0.0	0.0	0.0	0.0	2,233.0	1,963.8	2,809.9	7,006.7	2,809.9	7,006.7	100.0%	100.0%
19	O&M Expense	Customer and Communications	Prov Corp Affairs Svcs	LJ	14,283.2	14,615.3	14,963.7	43,862.2	5,362.6	4,900.2	4,893.3	15,156.0	(10,070.5)	(28,706.2)	-67.3%	-65.4%
20	O&M Expense	Customer and Communications	Operational Management	OM	11,489.8	11,839.5	12,201.9	35,531.2	4,773.2	12,153.9	11,594.4	28,521.5	(607.4)	(7,009.6)	-5.0%	-19.7%
21	O&M Expense	Customer and Communications	Operational Support	OS	0.0	0.0	0.0	0.0	221.4	393.5	528.2	1,143.0	528.2	1,143.0	100.0%	100.0%
22	**O&M Expense**	**Customer and Communications**	**TOTAL**		**346,342.9**	**354,222.6**	**321,816.6**	**1,022,382.1**	**347,943.2**	**372,157.2**	**376,531.1**	**1,096,631.5**	**54,714.4**	**74,249.3**	**17.0%**	**7.3%**

TABLE 5-2
2025 RSAR
2023 GRC CYCLE CUSTOMER AND COMMUNICATIONS
CAPITAL COMPARISON SUMMARY
(THOUSANDS OF DOLLARS)

Line No	A	B	C1	C2	D1	D2	D3	E	F1	F2	F3	G	H1	H2	I1	I2
					Imputed Adopted Annual Costs				Actual Annual Costs							
	Type (O&M Expense or Capital)	Functional Area	Spending Category - MWC	MWC	2023 Imputed Adopted Costs	2024 Imputed Adopted Costs	2025 Imputed Adopted Costs	Imputed Cost for 2023 GRC Cycle to Date ($) (D1+D2+D3)	2023 Actual Costs	2024 Actual Costs	2025 Actual Costs	Actual Cost for 2023 GRC Cycle to Date ($) (F1+F2+F3)	Difference for 2025 ($) (F3-D3)	Difference for 2023 GRC Cycle to Date ($) (G-E)	Percent Variance for 2025 (%) ((F3-D3)/D3)	Percent Variance for 2023 GRC Cycle to Date (%) ((G-E)/E)
1	Capital	Customer and Communications	IT - Desktop Computers	01	0.0	0.0	0.0	0.0	98.5	0.6	3.2	102.3	3.2	102.3	100.0%	100.0%
2	Capital	Customer and Communications	Tools & Equipment	05	110.2	114.7	118.2	343.1	71.7	18.2	883.7	973.6	765.5	630.5	647.4%	183.7%
3	Capital	Customer and Communications	Misc Capital	21	110.2	114.7	118.2	343.1	8,542.6	7,891.1	23,393.9	39,827.5	23,275.6	39,484.4	19685.6%	11506.9%
4	Capital	Customer and Communications	Install New Electric Meters	25	28,992.1	30,279.0	31,140.3	90,411.4	29,176.1	31,533.8	46,348.0	107,057.9	15,207.8	16,646.6	48.8%	18.4%
5	Capital	Customer and Communications	EV - Station Infrastructure	28	0.0	0.0	0.0	0.0	14,866.0	19,165.8	16,939.5	50,971.2	16,939.5	50,971.2	100.0%	100.0%
6	Capital	Customer and Communications	Build IT Apps & Infra	2F	30,095.0	31,302.8	32,278.6	93,676.4	58,163.0	69,546.2	71,371.4	199,080.5	39,092.8	105,404.1	121.1%	112.5%
7	Capital	Customer and Communications	Install/Repl Var Bal Acct	3M	0.0	0.0	0.0	0.0	5,462.7	11,169.4	7,473.1	24,105.1	7,473.1	24,105.1	100.0%	100.0%
8	Capital	Customer and Communications	Install New Gas Meters	74	82,311.2	83,789.4	85,073.3	251,173.8	68,078.4	62,544.6	63,899.3	194,522.3	(21,173.9)	(56,651.6)	-24.9%	-22.6%
9	**Capital**	**Customer and Communications**	**TOTAL**		**141,618.8**	**145,600.5**	**148,728.6**	**435,947.9**	**184,458.9**	**201,869.5**	**230,312.1**	**616,640.6**	**81,583.5**	**180,692.6**	**54.9%**	**41.4%**

C. Comparison by MWC for Safety, Reliability, and Maintenance Work

TABLE 5-3
2025 RSAR
2023 GRC CYCLE CUSTOMER AND COMMUNICATIONS
EXPENSE COMPARISON BY MWC FOR SAFETY, RELIABILITY, AND MAINTENANCE WORK
(THOUSANDS OF DOLLARS)

	A	B	C1	C2	C3	C4	C5	D	E	F	G1	G2	G3	H	I1	I2	I3	J	K1	K2	L1	L2	L3	L4	M	N1-S2	S3	T	U	V1	V2	V3	W	X
											Imputed Adopted Annual Costs				Actual Annual Costs															Forecast				
Line No	Type (O&M Expense or Capital)	Functional Area	MWC	MWC Name	RAMP Risk Name	RAMP Mitigation and/or Control Name	2023 GRC Testimony Reference	RAMP Roll-Up (Yes/No)	Program / Project Life (Years)	Program / Project Year	2023 Imputed Adopted Costs	2024 Imputed Adopted Costs	2025 Imputed Adopted Costs	Imputed Cost for 2023 GRC Cycle to Date ($) (G1+G2+G3)	2023 Actual Costs	2024 Actual Costs	2025 Actual Costs	Actual Cost for 2023 GRC Cycle to Date ($) (I1+I2+I3)	Difference for 2025 ($) (I3-G3)	Difference for 2023 GRC Cycle to Date ($) (J-H)	Spending Percent Variance for 2025 (%) ((I3-G3)/G3*100)	Spending Percent Variance for 2023 GRC Cycle (%) ((J-H)/H*100)	Spending Variance Explanation Required (Y/N)	Percentage Variance Explanation Required (Y/N)	Unit Type [a]	Unit Columns Omitted	Unit Variance Explanation Required (Y/N)	2025 Cost Variance Explanation	2025 Unit Variance Explanation	Scope (U, O, or T)	Schedule (U, O, or T)	Budget (U, O, or T)	Status	Completion Status Statement
1	O&M Expense	Customer and Communications	EY	Change/Maint Used Elec Meter	SRM Total (Non-RAMP)	SRM Total (Non-RAMP)	Ex 6, Ch 7	No	On-going	Annual	896.7	923.6	951.5	2,771.9	679.9	650.7	695.1	2,025.7	(256.3)	(746.1)	-26.9%	-26.9%	NO	NO	Non-Unitized: See footnote (a).	-	NO	Below variance threshold.	Non-Unitized: See footnote (a).	On-Target	On-Target	On-Target	Proceeding as planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to engage in preventive and corrective maintenance for electric meters, meter programming, meter network maintenance, and electric meter accuracy testing.
2	O&M Expense	Customer and Communications	GM	Manage Energy Efficiency-NonBA	SRM Total (Non-RAMP)	SRM Total (Non-RAMP)	Ex 6, Ch 2 & 3	No	On-going	Annual	11,230.9	11,455.7	11,693.5	34,380.1	8,527.5	7,737.1	9,879.6	26,144.2	(1,813.9)	(8,235.9)	-15.5%	-24.0%	NO	NO	Non-Unitized: See footnote (a).	-	NO	Below variance threshold.	Non-Unitized: See footnote (a).	On-Target	On-Target	On-Target	Proceeding as planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to perform required safety and compliance work associated with Low Income Energy Efficiency direct installation measures, including Natural Gas Appliance Testing. This program also includes O&M costs for PG&E-owned EV charging stations.
3	O&M Expense	Customer and Communications	HY	Change/Maint Used Gas Meters	SRM Total (Non-RAMP)	SRM Total (Non-RAMP)	Ex 6, Ch 7	No	On-going	Annual	6,690.7	6,900.7	7,118.0	20,709.4	4,685.5	4,411.4	4,654.6	13,751.4	(2,463.4)	(6,958.0)	-34.6%	-33.6%	NO	NO	Non-Unitized: See footnote (a).	-	NO	Below variance threshold.	Non-Unitized: See footnote (a).	On-Target	On-Target	On-Target	Proceeding as planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to perform gas meter maintenance activities that do not result in new meter exchanges, including meter tests, minimal regulator maintenance, meter/module communication trouble shooting, and meter/module repairs.
4	O&M Expense	Customer and Communications	IG	Manage Var Bal Acct Processes	SRM Total (Non-RAMP)	SRM Total (Non-RAMP)	Ex 6, Ch 2 & 11	No	On-going	Annual	35,501.4	36,006.3	36,595.0	108,102.7	35,491.9	32,993.8	28,741.4	97,227.2	(7,853.5)	(10,875.5)	-21.5%	-10.1%	NO	YES	Non-Unitized: See footnote (a).	-	NO	Actual costs were below imputed adopted costs due to increases in costs and requirements for outbound messages and mass-market communications for PSPS preparedness not materializing as expected.	Non-Unitized: See footnote (a).	On-Target	On-Target	Under	Proceeding as planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to perform wildfire risk mitigation work that is not otherwise recovered in PG&E's adopted revenue requirements.
5	O&M Expense	Customer and Communications	LB	Prov Advertising Svcs	SRM Total (Non-RAMP)	SRM Total (Non-RAMP)	Ex 6, Ch 11	No	On-going	Annual	0.0	0.0	0.0	0.0	4,070.1	4,284.1	4,001.5	12,355.7	4,001.5	12,355.7	100.0%	100.0%	NO	NO	Non-Unitized: See footnote (a).	-	NO	Below variance threshold.	Non-Unitized: See footnote (a).	On-Target	On-Target	Over	Proceeding as planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to provide above-the-line (ATL) advertising campaigns to educate and inform the public on important safety issues; below-the-line (BTL) costs are excluded from this report. Note: For the 2023 GRC in Exhibit (PG&E-6), Chapter 11, PG&E forecasted activities for this MWC using FERC accounts. Therefore, the 2023 and 2024 Imputed Adopted Costs are $0 because a regulatory value breakout by MWC is not available.

(a) The Customer and Communications functional area's work is non-unitized because it includes multiple organizations which rely on activity based costs that are aggregated by function and activity, not standardized unit outputs.

TABLE 5-4
2025 RSAR
2023 GRC CYCLE CUSTOMER AND COMMUNICATIONS
CAPITAL COMPARISON BY MWC FOR SAFETY, RELIABILITY, AND MAINTENANCE WORK
(THOUSANDS OF DOLLARS)

	A	B	C1	C2	C3	C4	C5	D	E	F	G1	G2	G3	H	I1	I2	I3	J	K1	K2	L1	L2	L3	L4	M	N1-S2	S3	T	U	V1	V2	V3	W	X
											Imputed Adopted Annual Costs				Actual Annual Costs															Forecast				
Line No	Type (O&M Expense or Capital)	Functional Area	MWC	MWC Name	RAMP Risk Name	RAMP Mitigation and/or Control Name	2023 GRC Testimony Reference	RAMP Roll-Up (Yes/No)	Program/ Project Life (Years)	Program/ Project Year	2023 Imputed Adopted Costs	2024 Imputed Adopted Costs	2025 Imputed Adopted Costs	Imputed Cost for 2023 GRC Cycle to Date ($) (G1+G2+G3)	2023 Actual Costs	2024 Actual Costs	2025 Actual Costs	Actual Cost for 2023 GRC Cycle to Date ($) (I1+I2+I3)	Difference for 2025 ($) (I3-G3)	Difference for 2023 GRC Cycle to Date ($) (J-H)	Spending Percent Variance for 2025 (%) ((I3-G3)/G3*100)	Spending Percent Variance for 2023 GRC Cycle (%) ((J-H)/H*100)	Spending Variance Explanation Required (Y/N)	Percentage Variance Explanation Required (Y/N)	Unit Type [a]	Unit Columns Omitted	Unit Variance Explanation Required (Y/N)	2025 Cost Variance Explanation	2025 Unit Variance Explanation	Scope (U, O, or T)	Schedule (U, O, or T)	Budget (U, O, or T)	Status	Completion Status Statement
1	Capital	Customer and Communications	05	Tools & Equipment	SRM Total (Non-RAMP)	SRM Total (Non-RAMP)	Ex 6, Ch 7	No	On-going	Annual	110.2	114.7	118.2	343.1	71.7	18.2	883.7	973.6	765.5	630.5	647.4%	183.7%	NO	NO	Non-Unitized: See footnote (a).	-	NO	Below variance threshold.	Non-Unitized: See footnote (a).	On-Target	On-Target	On-Target	Proceeding as planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to provide tools and equipment used by field technicians and meter repair facilities to perform field metering and meter repair activities.
2	Capital	Customer and Communications	25	Install New Electric Meters	SRM Total (Non-RAMP)	SRM Total (Non-RAMP)	Ex 6, Ch 7	No	On-going	Annual	28,992.1	30,279.0	31,140.3	90,411.4	29,176.1	31,533.8	46,348.0	107,057.9	15,207.8	16,646.6	48.8%	18.4%	YES	YES	Non-Unitized: See footnote (a).	-	NO	Increase due to additional electric meters purchased than planned based on demand.	Non-Unitized: See footnote (a).	On-Target	On-Target	Over	Proceeding as planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to provide new electric meter purchases for new customer growth, replacement of failed units, and the associated installation labor necessary to perform electric meter installations, exchanges, removals, and retirements.
3	Capital	Customer and Communications	3M	Install/Repl Var Bal Acct	SRM Total (Non-RAMP)	SRM Total (Non-RAMP)	NA - Emergent work, not included in 2023 GRC forecast	No	On-going	Annual	0.0	0.0	0.0	0.0	5,462.7	11,169.4	7,473.1	24,105.1	7,473.1	24,105.1	100.0%	100.0%	NO	YES	Non-Unitized: See footnote (a).	-	NO	Program expenses exceeded imputed adopted annual costs of $0 due to emergent work which was not included in the 2023 GRC forecast.	Non-Unitized: See footnote (a).	Over	Over	Over	Emergent	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to perform wildfire risk mitigation work that is not otherwise recovered in PG&E's adopted revenue requirements.
4	Capital	Customer and Communications	74	Install New Gas Meters	SRM Total (Non-RAMP)	SRM Total (Non-RAMP)	Ex 6, Ch 7	No	On-going	Annual	82,311.2	83,789.4	85,073.3	251,173.8	68,078.4	62,544.6	63,899.3	194,522.3	(21,173.9)	(56,651.6)	-24.9%	-22.6%	YES	YES	Non-Unitized: See footnote (a).	-	NO	Decrease due to fewer gas meters purchased and replaced than planned based on demand.	Non-Unitized: See footnote (a).	On-Target	On-Target	Under	Proceeding as planned	This program's work is ongoing and will continue in PG&E's 2023 GRC period. The purpose of this program is to provide new gas meter purchases for new customer growth, replacement of failed units, and the associated installation labor necessary to perform gas meter installations, exchanges, removals and retirements.

(a) The Customer and Communications functional area's work is non-unitized because it includes multiple organizations which rely on activity based costs that are aggregated by function and activity, not standardized unit outputs.

D. MWC Descriptions – Expense

MWC AB – Miscellaneous Expense – Includes administrative and general work costs (i.e., benefiting the entire corporation and not just one functional area). This MWC does not relate to SRM.

MWC AR – Read and Investigate Meters – Includes costs for dedicated meter readers, field resources performing manual meter reading activities, as well as the systems, administration and clerical support necessary to effectively perform these activities. This MWC does not relate to SRM.

MWC DK – Manage Customer Inquiries – Includes costs incurred in operating the Company's four Contact Centers, which handle over 17 million calls per year, with nearly six million of these handled by a customer service representative. MWC DK also includes costs for Pacific Gas and Electric Company's (PG&E) Escalated Complaints Management team which responds to concerns and complaints that customers submit to the California Public Utilities Commission or escalate to PG&E's Executive Offices, the media, or other channels. This MWC does not relate to SRM.

MWC EL – Develop New Revenue – Includes costs for PG&E to provide Non-Tariffed Products and Services (NTP&S) offered to customers for a fee; the revenue generated offsets costs and net revenue in excess of expenses is credited back to customers resulting in a reduction to PG&E's revenue requirement. NTP&S includes completing streetlight light emitting diode turnkey work, securing agreements to place wireless telecommunications and fiber optics attachments on PG&E assets, and providing various other services based on secondary use of PG&E assets. This MWC does not relate to SRM.

MWC EY – Change/Maintenance Used Electric Meter – Includes costs for preventive and corrective maintenance for electric meters, meter programming, meter network maintenance, electric meter accuracy testing, and the associated staff support necessary to effectively perform these activities. This MWC relates to SRM because it supports the proper functioning of PG&E's electric metering infrastructure.

MWC EZ – Manage Var Cust Care Processes – Includes costs for customer satisfaction surveys, customer service, customer experience, program implementation and outreach, rate education and outreach, rate tools, correspondence management and literature fulfillment, customer-facing check

and letter generation and delivery, as well as tariff, risk, compliance, and privacy support. MWC EZ also includes activities primarily associated with SmartMeter™ Opt-Out Program oversight and supplemental utility meter engineering support. This MWC does not relate to SRM.

MWC FA – Special Administrative & General/Other Costs-Budget Department – Includes costs to provide above-the-line (ATL) advertising support for activities such as legally required bill inserts and to raise customer awareness on public purpose programs, pricing, products, service options, and other customer programs; below-the-line (BTL) costs are excluded from this report. This MWC does not relate to SRM.

MWC FK – Retain and Grow Customers – Includes ATL work responding to economic development inquiries, providing detailed analyses of service options sought by customers, and providing detailed explanations of special rate components. MWC FK also includes BTL activities related to public power and Community Choice Aggregation issues; BTL costs are excluded from this report. This MWC does not relate to SRM.

MWC GM – Manage Energy Efficiency-NonBA – Includes required safety and compliance work associated with Low Income Energy Efficiency direct installation measures, including Natural Gas Appliance Testing. This MWC also includes electric vehicles (EV) policy guidance, new services benefiting EV customers, and minimal EV market readiness activities. This MWC relates to SRM because it involves in-home appliance safety checks and O&M expenses for PG&E-owned EV charging stations.

MWC HY – Change/Maint Used Gas Meters – Includes gas meter maintenance activities that do not result in new meter exchanges, including meter tests, minimal regulator maintenance, meter/module communication trouble-shooting, and meter/module repairs. This MWC relates to SRM because it supports the proper functioning of PG&E's gas metering infrastructure.

MWC IG – Manage Var Bal Acct Processes – This MWC relates to SRM because it includes incremental costs recorded to the Wildfire Mitigation Plan Memorandum Account and the Wildfire Mitigation Balancing Account (WMBA) for wildfire risk mitigation work that is not otherwise recovered in PG&E's adopted revenue requirements.

MWC IS – Bill Customers – Includes expenses incurred to print, insert, and mail over 33 million customer bills annually; provide nearly 42 million electronic bills to customers, bill complex commercial and industrial accounts (including a growing number of Net Energy Metering accounts); calculate and remit franchise fees and taxes; perform user acceptance testing of the customer billing system to ensure billing accuracy; and verify and/or resolve billing issues. MWC IS also covers streetlight inventory work and discontinuing service/investigations involving situations of metered commodity usage with no customer service agreement (e.g., broken lock). This MWC does not relate to SRM.

MWC IT – Manage Credit – Includes expenses incurred to perform credit risk management for retail customers; delinquent account follow-ups and post account closure collections; open account collections on high dollar accounts; balance transfers for closed accounts, fraud verification; and costs related to notifying customers of past due amounts, as well as discontinuing and reconnecting service for non-payment. MWC IT also includes external collection agency costs. This MWC does not relate to SRM.

MWC IU – Collect Revenue – Includes expenses incurred to process energy payments received through the United States mail and vendor transaction fees for online energy payments. MWC IU also includes expenses to manage customer payment inquiries and cash refunds. This MWC does not relate to SRM.

MWC IV – Provide Account Services – Includes expenses for responding to customer inquiries (primarily for non-residential customers) regarding contracts, credit, billing and accounting, collections, and complaints; providing outage information; providing retail interconnection information; and responding to inquiries from customers served by third-party Energy Service Providers and Core Transport Agents. This MWC does not relate to SRM.

MWC JV – Maintain Information Technology (IT) Apps and Infra – Includes costs for ongoing maintenance, operations, and repair for PG&E's IT applications, systems, and infrastructure. This MWC does not relate to SRM.

MWC LB – Provide Advertising Services – Includes contract costs for ATL safety-related advertising campaigns such as educating the public on how to prepare for emergencies, how to stay safe during emergencies and around downed power lines and calling 811 before digging to avoid hitting utility lines;

BTL costs are excluded from this report. This MWC relates to SRM because it supports advertising campaigns to educate and inform the public on important safety issues.

MWC LI – Provide Corporate Communication – Includes costs to keep active and retired PG&E employees informed of policies and programs that impact PG&E's customers. Various communication channels such as e-mail, print publications, intranet sites, virtual meetings, and a mobile application are used to ensure that employees remain up to date on Company goals, leadership and organization updates, emerging issues, and customer programs and services. This MWC does not relate to SRM.

MWC LJ – Provide Corporate Affairs Services – Includes costs to provide relevant and timely outreach to and respond to media inquiries on many aspects of PG&E's services, programs, and projects. This MWC does not relate to SRM.

MWC OM – Operational Management – Includes labor and employee related costs to provide supervision and management support. MWC OM also includes costs incurred by the administrative staff working for the supervisors and managers. This MWC does not relate to SRM.

MWC OS – Operational Support – Includes labor and employee related costs to provide services and support unrelated to supervision and management. This MWC does not relate to SRM.

E. MWC Descriptions – Capital

MWC 01 – IT – Desktop Computers – Includes costs to replace computing equipment. This MWC does not relate to SRM.

MWC 05 – Tools and Equipment – Includes tools and equipment used by field technicians and meter repair facilities to perform field metering and meter repair activities. This MWC relates to SRM because it supports the proper functioning of PG&E's electric metering infrastructure.

MWC 21 – Miscellaneous Capital – Includes costs to replace equipment used to insert and mail customer bills and notices. Also includes costs for Interactive Voice Response system and equipment. This MWC does not relate to SRM.

MWC 25 – Install New Electric Meters – Includes new electric meter purchases for new customer growth, replacement of failed units, and the associated installation labor necessary to perform electric meter installations,

exchanges, removals, and retirements. This MWC relates to SRM because it supports the proper functioning of PG&E's electric metering infrastructure.

MWC 28 – EV – Station Infrastructure – Includes costs to provide EV charging infrastructure for PG&E-owned vehicles. This MWC does not relate to SRM.

MWC 2F – Build IT Apps & Infra – Includes costs to design, develop, and enhance applications, systems, and IT solutions. This MWC does not relate to SRM.

MWC 3M – Install/Repl Var Bal Acct – This MWC relates to SRM because it includes incremental costs recorded to the WMBA for wildfire risk mitigation work that is not otherwise recovered in PG&E's adopted revenue requirements.

MWC 74 – Install New Gas Meters – Includes new gas meter purchases for new customer growth, replacement of failed units, and the associated installation labor necessary to perform gas meter installations, exchanges, removals, and retirements. This MWC relates to SRM because it supports the proper functioning of PG&E's gas metering infrastructure.

F. Comparison by MWC for Non-Safety, Reliability, and Maintenance Work

TABLE 5-5
2025 RSAR
2023 GRC CYCLE CUSTOMER AND COMMUNICATIONS
EXPENSE COMPARISON BY MWC FOR NON-SAFETY, RELIABILITY, AND MAINTENANCE WORK
(THOUSANDS OF DOLLARS)

	A	B	C1	C2	C3	C4	C5	D	E	F	G1	G2	G3	H	I1	I2	I3	J	K1	K2	L1	L2
											Imputed Adopted Annual Costs				Actual Annual Costs							
Line No	Type (O&M Expense or Capital)	Functional Area	MWC	MWC Name	RAMP Risk Name	RAMP Mitigation and/or Control Name	2023 GRC Testimony Reference	RAMP Roll-Up (Yes/No)	Program / Project Life (Years)	Program / Project Year	2023 Imputed Adopted Costs	2024 Imputed Adopted Costs	2025 Imputed Adopted Costs	Imputed Cost for 2023 GRC Cycle to Date ($) (G1+G2+G3)	2023 Actual Costs	2024 Actual Costs	2025 Actual Costs	Actual Cost for 2023 GRC Cycle to Date ($) (I1+I2+I3)	Difference for 2025 ($) (I3-G3)	Difference for 2023 GRC Cycle to Date ($) (J-H)	Spending Percent Variance for 2025 (%) ((I3-G3)/G3*100)	Spending Percent Variance for 2023 GRC Cycle (%) ((J-H)/H*100
1	O&M Expense	Customer and Communications	AB	Misc Expense	Non-SRM Total (Non-RAMP)	Non-SRM Total (Non-RAMP)	Ex 6, Ch 8	No	On-Going	Annual	0.0	0.0	0.0	0.0	0.6	0.2	23.8	24.7	23.8	24.7	100.0%	100.0%
2	O&M Expense	Customer and Communications	AR	Read & Investigate Meters	Non-SRM Total (Non-RAMP)	Non-SRM Total (Non-RAMP)	Ex 6, Ch 6	No	On-Going	Annual	(176.0)	(80.2)	20.0	(236.2)	(1,060.8)	(2,626.6)	(3,275.8)	(6,963.2)	(3,295.9)	(6,727.0)	-16463.3%	2848.2%
3	O&M Expense	Customer and Communications	DK	Manage Customer Inquiries	Non-SRM Total (Non-RAMP)	Non-SRM Total (Non-RAMP)	Ex 6, Ch 2, 4 & 5	No	On-Going	Annual	62,628.7	64,631.7	66,702.5	193,962.9	64,535.2	65,555.2	75,036.5	205,126.9	8,334.0	11,164.0	12.5%	5.8%
4	O&M Expense	Customer and Communications	EL	Develop New Revenue	Non-SRM Total (Non-RAMP)	Non-SRM Total (Non-RAMP)	Ex 6, Ch 2	No	On-Going	Annual	41,051.8	40,868.6	0.0	81,920.4	39,477.0	61,626.4	75,029.7	176,133.0	75,029.7	94,212.6	100.0%	115.0%
5	O&M Expense	Customer and Communications	EZ	Manage Var Cust Care Processes	Non-SRM Total (Non-RAMP)	Non-SRM Total (Non-RAMP)	Ex 6, Ch 2, 3, 4, 5, 6, 7, 8 & 9	No	On-Going	Annual	48,080.1	49,265.2	50,504.8	147,850.1	60,885.6	75,298.4	64,434.6	200,618.5	13,929.7	52,768.4	27.6%	35.7%
6	O&M Expense	Customer and Communications	FA	Spc A&G/Oth Csts-Bud Dept	Non-SRM Total (Non-RAMP)	Non-SRM Total (Non-RAMP)	Ex 6, Ch 11	No	On-Going	Annual	0.0	0.0	0.0	0.0	85.7	170.3	145.7	401.8	145.7	401.8	100.0%	100.0%
7	O&M Expense	Customer and Communications	FK	Retain & Grow Customers	Non-SRM Total (Non-RAMP)	Non-SRM Total (Non-RAMP)	Ex 6, Ch 2	No	On-Going	Annual	736.9	760.6	785.1	2,282.5	317.4	403.4	380.6	1,101.5	(404.5)	(1,181.1)	-51.5%	-51.7%
8	O&M Expense	Customer and Communications	IS	Bill Customers	Non-SRM Total (Non-RAMP)	Non-SRM Total (Non-RAMP)	Ex 6, Ch 6	No	On-Going	Annual	49,274.1	50,762.8	52,316.6	152,353.4	61,574.2	46,534.5	51,068.0	159,176.7	(1,248.6)	6,823.2	-2.4%	4.5%
9	O&M Expense	Customer and Communications	IT	Manage Credit	Non-SRM Total (Non-RAMP)	Non-SRM Total (Non-RAMP)	Ex 6, Ch 6	No	On-Going	Annual	14,834.1	15,221.3	15,625.1	45,680.5	22,518.9	25,582.7	16,838.5	64,940.1	1,213.4	19,259.6	7.8%	42.2%
10	O&M Expense	Customer and Communications	IU	Collect Revenue	Non-SRM Total (Non-RAMP)	Non-SRM Total (Non-RAMP)	Ex 6, Ch 5 & 6	No	On-Going	Annual	12,739.4	13,078.7	13,432.3	39,250.4	7,776.5	7,831.6	8,035.8	23,643.9	(5,396.6)	(15,606.6)	-40.2%	-39.8%
11	O&M Expense	Customer and Communications	IV	Provide Account Services	Non-SRM Total (Non-RAMP)	Non-SRM Total (Non-RAMP)	Ex 6, Ch 2	No	On-Going	Annual	17,757.8	18,270.7	18,803.2	54,831.8	15,260.3	15,164.3	14,206.2	44,630.8	(4,597.0)	(10,200.9)	-24.4%	-18.6%
12	O&M Expense	Customer and Communications	JV	Maintain IT Apps & Infra	Non-SRM Total (Non-RAMP)	Non-SRM Total (Non-RAMP)	Ex 6, Ch 10	No	On-Going	Annual	19,323.2	19,702.1	20,103.5	59,128.8	10,527.5	7,128.4	6,809.5	24,465.3	(13,294.1)	(34,663.4)	-66.1%	-58.6%
13	O&M Expense	Customer and Communications	LI	Prov Corporate Communication	Non-SRM Total (Non-RAMP)	Non-SRM Total (Non-RAMP)	Ex 6, Ch 11	No	On-Going	Annual	0.0	0.0	0.0	0.0	2,233.0	1,963.8	2,809.9	7,006.7	2,809.9	7,006.7	100.0%	100.0%
14	O&M Expense	Customer and Communications	LJ	Prov Corp Affairs Svcs	Non-SRM Total (Non-RAMP)	Non-SRM Total (Non-RAMP)	Ex 6, Ch 11	No	On-Going	Annual	14,283.2	14,615.3	14,963.7	43,862.2	5,362.6	4,900.2	4,893.3	15,156.0	(10,070.5)	(28,706.2)	-67.3%	-65.4%
15	O&M Expense	Customer and Communications	OM	Operational Management	Non-SRM Total (Non-RAMP)	Non-SRM Total (Non-RAMP)	Ex 6, Ch 1A & 8	No	On-Going	Annual	11,489.8	11,839.5	12,201.9	35,531.2	4,773.2	12,153.9	11,594.4	28,521.5	(607.4)	(7,009.6)	-5.0%	-19.7%
16	O&M Expense	Customer and Communications	OS	Operational Support	Non-SRM Total (Non-RAMP)	Non-SRM Total (Non-RAMP)	Ex 6, Ch 8	No	On-Going	Annual	0.0	0.0	0.0	0.0	221.4	393.5	528.2	1,143.0	528.2	1,143.0	100.0%	100.0%

TABLE 5-6
2025 RSAR
2023 GRC CYCLE CUSTOMER AND COMMUNICATIONS
CAPITAL COMPARISON BY MWC FOR NON-SAFETY, RELIABILITY, AND MAINTENANCE WORK
(THOUSANDS OF DOLLARS)

	A	B	C1	C2	C3	C4	C5	D	E	F	G1	G2	G3	H	I1	I2	I3	J	K1	K2	L1	L2
											Imputed Adopted Annual Costs				Actual Annual Costs							
Line No	Type (O&M Expense or Capital)	Functional Area	MWC	MWC Name	RAMP Risk Name	RAMP Mitigation and/or Control Name	2023 GRC Testimony Reference	RAMP Roll-up (Yes/No)	Program/ Project Life (years)	Program/ Project Year	2023 Imputed Adopted Costs	2024 Imputed Adopted Costs	2025 Imputed Adopted Costs	Imputed Cost for 2023 GRC Cycle to Date ($) (G1+G2+G3)	2023 Actual Costs	2024 Actual Costs	2025 Actual Costs	Actual Cost for 2023 GRC Cycle to Date ($) (I1+I2+I3)	Difference for 2025 ($) (I3-G3)	Difference for 2023 GRC Cycle to Date ($) (J-H)	Spending Percent Variance for 2025 (%) ((I3-G3)/G3*100)	Spending Percent Variance for 2023 GRC Cycle (%) ((J-H)/H*100
1	Capital	Customer and Communications	01	IT - Desktop Computers	Non-SRM Total (Non-RAMP)	Non-SRM Total (Non-RAMP)	Ex 6, Ch 11	No	On-Going	Annual	0.0	0.0	0.0	0.0	98.5	0.6	3.2	102.3	3.2	102.3	100.0%	100.0%
2	Capital	Customer and Communications	21	Misc Capital	Non-SRM Total (Non-RAMP)	Non-SRM Total (Non-RAMP)	Ex 6, Ch 5 & 6	No	On-Going	Annual	110.2	114.7	118.2	343.1	8,542.6	7,891.1	23,393.9	39,827.5	23,275.6	39,484.4	19685.6%	11506.9%
3	Capital	Customer and Communications	28	EV - Station Infrastructure	Non-SRM Total (Non-RAMP)	Non-SRM Total (Non-RAMP)	Ex 6, Ch 2	No	On-Going	Annual	0.0	0.0	0.0	0.0	14,866.0	19,165.8	16,939.5	50,971.2	16,939.5	50,971.2	100.0%	100.0%
4	Capital	Customer and Communications	2F	Build IT Apps & Infra	Non-SRM Total (Non-RAMP)	Non-SRM Total (Non-RAMP)	Ex 6, Ch 10	No	On-Going	Annual	30,095.0	31,302.8	32,278.6	93,676.4	58,163.0	69,546.2	71,371.4	199,080.5	39,092.8	105,404.1	121.1%	112.5%

PACIFIC GAS AND ELECTRIC COMPANY

SECTION 6

SHARED SERVICES/INFORMATION TECHNOLOGY IMPUTED

ADOPTED VS. RECORDED COMPARISON

PACIFIC GAS AND ELECTRIC COMPANY
SECTION 6
SHARED SERVICES/INFORMATION TECHNOLOGY IMPUTED ADOPTED VS. RECORDED COMPARISON

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PACIFIC GAS AND ELECTRIC COMPANY
SECTION 6
SHARED SERVICES/INFORMATION TECHNOLOGY IMPUTED ADOPTED VS. RECORDED COMPARISON

A. Introduction

This section includes the following information for the Shared Services and Information Technology (IT) functional area: a comparison of the total 2025 imputed adopted spend to the actual spend as well as the required data points per program as defined and required in Decision (D.) 22-10-002.[1] This section also includes, for programs that are related to safety, reliability, or maintenance, the Major Work Category (MWC)/Maintenance Activity Type (MAT) Code descriptions, imputed adopted vs. actual cost comparison details and variance explanations. As required by D.19-04-020,[2] the MWC/MAT Code descriptions include a discussion of how each program/project relates to safety, reliability, or maintenance.

B. Comparison Summary Tables

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1 D.22-01-002, Appendix A and B.

2 Attachment 2, p. 9.

TABLE 6-1
2025 RSAR
2023 GRC CYCLE SHARED SERVICES/IT EXPENSE COMPARISON SUMMARY
(THOUSANDS OF DOLLARS)

Line No	A	B	C1	C2	D1	D2	D3	E	F1	F2	F3	G	H1	H2	I1	I2
					Imputed Adopted Annual Costs				Actual Annual Costs							
	Type (O&M Expense or Capital)	Functional Area	Spending Category - MWC	MWC	2023 Imputed Adopted Costs	2024 Imputed Adopted Costs	2025 Imputed Adopted Costs	Imputed Cost for 2023 GRC Cycle to Date ($) (D1+D2+D3)	2023 Actual Costs	2024 Actual Costs	2025 Actual Costs	Actual Cost for 2023 GRC Cycle to Date ($) (F1+F2+F3)	Difference for 2025 ($) (F3-D3)	Difference for 2023 GRC Cycle to Date ($) (G-E)	Percent Variance for 2025 (%) ((F3-D3)/D3*100)	Percent Variance for 2023 GRC Cycle to Date (%) ((G-E)/E*100)
1	O&M Expense	Shared Services	Misc Expense [a]	AB	314,977.3	316,785.9	320,747.8	952,511.0	320,580.5	42,087.5	28,659.5	391,327.5	(292,088.3)	(561,183.6)	-91.1%	-58.9%
2	O&M Expense	Shared Services	Manage Environmental Oper	AK	10,106.0	10,192.2	10,307.9	30,606.1	5,667.9	12,278.9	4,241.1	22,188.0	(6,066.8)	(8,418.1)	-58.9%	-27.5%
3	O&M Expense	Shared Services	Habitat and Species Protection	AY	343.5	343.2	344.3	1,031.0	480.3	528.6	358.1	1,367.0	13.9	336.0	4.0%	32.6%
4	O&M Expense	Shared Services	Maint Buildings	BI	6,005.6	6,122.2	6,245.9	18,373.7	690.6	3,164.6	6,366.4	10,221.6	120.5	(8,152.2)	1.9%	-44.4%
5	O&M Expense	Shared Services	Manage DCPP Business	BP	1,324.9	1,365.8	1,408.9	4,099.6	464.7	0.0	0.0	464.7	(1,408.9)	(3,634.9)	-100.0%	-88.7%
6	O&M Expense	Shared Services	Mnge Waste Disp & Transp	CR	2,368.0	2,351.2	2,344.4	7,063.5	2,507.1	3,453.4	4,350.6	10,311.1	2,006.2	3,247.6	85.6%	46.0%
7	O&M Expense	Shared Services	Manage Property & Bldgs [b]	EP	97,560.1	99,454.3	101,462.7	298,477.1	198,810.3	198,490.6	167,820.7	565,121.6	66,358.0	266,644.5	65.4%	89.3%
8	O&M Expense	Shared Services	Implement Environment Projects	ES	705.7	703.2	703.5	2,112.4	623.3	1,161.1	1,402.4	3,186.8	698.9	1,074.4	99.4%	50.9%
9	O&M Expense	Shared Services	Safety Engineering & OSHA Cmpl	FL	18,980.1	19,555.0	20,150.6	58,685.7	4,614.2	5,410.9	3,748.7	13,773.8	(16,401.9)	(44,911.8)	-81.4%	-76.5%
10	O&M Expense	Shared Services	Manage Var Bal Acct Processes	IG	1,214.3	1,211.3	1,213.0	3,638.5	2,486.5	2,476.4	2,508.9	7,471.7	1,295.9	3,833.2	106.8%	105.4%
11	O&M Expense	Shared Services	Manage Land Services	JE	4,504.3	4,549.1	4,608.8	13,662.2	3,708.8	334.9	6,340.5	10,384.2	1,731.7	(3,278.0)	37.6%	-24.0%
12	O&M Expense	Shared Services	Implement RealEstate Strategy [b]	JH	6,780.8	6,912.5	7,052.1	20,745.4	8,411.7	6,954.7	4,001.2	19,367.7	(3,050.8)	(1,377.8)	-43.3%	-6.6%
13	O&M Expense	Shared Services	Manage Environ Remed (Earning)	JK	6,087.6	6,221.6	6,369.6	18,678.8	3,919.0	2,281.2	2,707.3	8,907.5	(3,662.3)	(9,771.3)	-57.5%	-52.3%
14	O&M Expense	Shared Services	Procure Materials & Services [c]	JL	17,735.2	18,223.4	18,731.9	54,690.6	28,750.1	14,045.3	(5,105.0)	37,690.4	(23,836.9)	(17,000.1)	-127.3%	-31.1%
15	O&M Expense	Shared Services	Maintain IT Apps & Infra	JV	37,881.4	38,801.4	39,766.0	116,448.8	33,331.6	38,146.6	35,374.9	106,853.1	(4,391.0)	(9,595.7)	-11.0%	-8.2%
16	O&M Expense	Shared Services	Prov Human Resource Svcs	KX	7,614.0	7,844.6	8,083.5	23,542.1	8,394.0	7,357.4	9,707.1	25,458.5	1,623.6	1,916.4	20.1%	8.1%
17	O&M Expense	Shared Services	Prov Regulation Svcs	KY	1,496.8	1,527.0	1,558.9	4,582.7	1,396.9	2,091.7	2,980.7	6,469.2	1,421.7	1,886.6	91.2%	41.2%
18	O&M Expense	Shared Services	Prov Risk/Security Svcs	KZ	32,865.8	33,481.0	34,189.1	100,535.9	33,191.8	41,083.3	43,452.2	117,727.3	9,263.1	17,191.4	27.1%	17.1%
19	O&M Expense	Shared Services	Corp A&G Allocation - ATL	LO	0.0	0.0	0.0	0.0	283.5	273.7	190.7	747.9	190.7	747.9	100.0%	100.0%
20	O&M Expense	Shared Services	Operational Management	OM	541.1	556.2	572.8	1,670.0	1,050.7	1,447.6	1,374.4	3,872.8	801.7	2,202.8	140.0%	131.9%
21	O&M Expense	Shared Services	Operational Support	OS	11,771.1	12,155.7	12,557.3	36,484.1	30,938.7	34,070.8	56,067.8	121,077.2	43,510.4	84,593.1	346.5%	231.9%
22	O&M Expense	Shared Services	Manage Fleet Services [a]	TA	0.0	0.0	0.0	0.0	0.0	322,072.4	340,319.8	662,392.2	340,319.8	662,392.2	100.0%	100.0%
23	O&M Expense	Shared Services	**Shared Services Sub-Total**		**580,863.7**	**588,356.7**	**598,418.8**	**1,767,639.2**	**690,302.2**	**739,211.7**	**716,867.9**	**2,146,381.8**	**118,449.1**	**378,742.6**	**19.8%**	**21.4%**
24	O&M Expense	Shared Services	Fleet Capitalization	ZC	(162,516.4)	(162,871.4)	(164,394.8)	(489,782.6)	(178,673.9)	(198,464.0)	(223,068.2)	(600,206.1)	(58,673.4)	(110,423.5)	35.7%	22.5%
25	O&M Expense	Shared Services	Building Services Capitalization	ZC	(63,714.0)	(64,979.7)	(66,319.8)	(195,013.5)	(67,971.2)	(64,015.8)	(75,569.1)	(207,556.1)	(9,249.3)	(12,542.6)	13.9%	6.4%
26	O&M Expense	Shared Services	**Shared Services Total**		**354,633.3**	**360,505.6**	**367,704.2**	**1,082,843.2**	**443,657.1**	**476,731.8**	**418,230.6**	**1,338,619.6**	**50,526.4**	**255,776.4**	**13.7%**	**23.6%**
27	O&M Expense	IT	Misc Expense	AB	0.0	0.0	0.0	0.0	121.0	103.0	(125.9)	98.1	(125.9)	98.1	100.0%	100.0%
28	O&M Expense	IT	Maintain IT Apps & Infra	JV	386,709.8	395,006.1	403,803.5	1,185,519.4	336,615.1	351,177.2	385,633.7	1,073,425.9	(18,169.9)	(112,093.4)	-4.5%	-9.5%
29	O&M Expense	IT	Corp A&G Allocation - ATL	LO	0.0	0.0	0.0	0.0	0.0	0.0	204.8	204.8	204.8	204.8	100.0%	100.0%
30	O&M Expense	IT	Operational Management	OM	1,435.7	1,466.8	1,499.6	4,402.0	528.7	2,399.1	2,584.6	5,512.4	1,085.0	1,110.4	72.4%	25.2%
31	O&M Expense	IT	Operational Support	OS	0.0	0.0	0.0	0.0	4,383.2	20,264.2	5,386.0	30,033.4	5,386.0	30,033.4	100.0%	100.0%
32	O&M Expense	IT	**Information Technology Sub-Total**		**388,145.4**	**396,472.9**	**405,303.1**	**1,189,921.4**	**341,648.0**	**373,943.5**	**393,683.1**	**1,109,274.6**	**(11,620.0)**	**(80,646.7)**	**-2.9%**	**-6.8%**
33	O&M Expense	IT	End User Services Capitalization	ZC	(37,434.2)	(38,262.6)	(39,134.1)	(114,831.0)	(100,143.4)	(99,749.2)	(106,249.7)	(306,142.3)	(67,115.6)	(191,311.3)	171.5%	166.6%
34	O&M Expense	IT	**Information Technology Total**		**350,711.2**	**358,210.2**	**366,169.0**	**1,075,090.4**	**241,504.6**	**274,194.4**	**287,433.4**	**803,132.4**	**(78,735.6)**	**(271,958.0)**	**-21.5%**	**-25.3%**
35	**O&M Expense**	**Shared Services/IT**	**Shared Services/Information Technology Total**		**705,344.5**	**718,715.9**	**733,873.2**	**2,157,933.6**	**685,161.8**	**750,926.2**	**705,664.0**	**2,141,752.0**	**(28,209.2)**	**(16,181.6)**	**-3.8%**	**-0.7%**

(a) MWC AB and MWC TA includes recorded costs from the Transportation and Aviation Services organization for wildfire heavy-lift helicopter support recorded in the WMBA.
(b) MWC EPand MWC JH includes recorded costs from the Corporate Real Estate Support Services organization for facilities efforts related to the sale of PG&E's San Francisco General Office recorded in the General Office Sale Memorandum Account (GOSMA).
(c) MWC JL includes recorded costs from the Sourcing department for wildfire contract support recorded in the WMBA.
(d) MWC IG includes recorded costs from the Corporate Real Estate Support Services and Land Environmental Management and Permitting organization for wildfire program support recorded in the WMBA and WMPMA.

TABLE 6-2
2025 RSAR
2023 GRC CYCLE SHARED SERVICES/IT CAPITAL COMPARISON SUMMARY
(THOUSANDS OF DOLLARS)

Line No	A	B	C1	C2	D1	D2	D3	E	F1	F2	F3	G	H1	H2	I1	I2
					Imputed Adopted Annual Costs				Actual Annual Costs							
	Type (O&M Expense or Capital)	Functional Area	Spending Category - MWC	MWC	2023 Imputed Adopted Costs	2024 Imputed Adopted Costs	2025 Imputed Adopted Costs	Imputed Cost for 2023 GRC Cycle to Date ($) (D1+D2+D3)	2023 Actual Costs	2024 Actual Costs	2025 Actual Costs	Actual Cost for 2023 GRC Cycle to Date ($) (F1+F2+F3)	Difference for 2025 ($) (F3-D3)	Difference for 2023 GRC Cycle to Date ($) (G-E)	Percent Variance for 2025 (%) ((F3-D3)/D3)	Percent Variance for 2023 GRC Cycle to Date (%) ((G-E)/E)
1	Capital	Shared Services	Fleet / Auto Equip	04	113,116.4	117,656.1	121,323.9	352,096.4	102,820.1	135,776.4	143,862.3	382,458.9	22,538.4	30,362.5	18.6%	8.6%
2	Capital	Shared Services	Tools & Equipment	05	2,495.5	2,595.7	2,676.6	7,767.9	4,931.8	2,687.3	5,065.2	12,684.2	2,388.5	4,916.3	89.2%	63.3%
3	Capital	Shared Services	Implement Environment Projects	12	8,066.1	8,389.8	8,651.4	25,107.3	11,598.0	11,869.0	13,537.8	37,004.8	4,886.4	11,897.4	56.5%	47.4%
4	Capital	Shared Services	Misc Capital	21	654.2	680.5	701.7	2,036.4	5,613.2	2,307.3	7,341.7	15,262.2	6,640.0	13,225.8	946.3%	649.5%
5	Capital	Shared Services	Maintain Buildings [a]	22	41,008.6	46,002.1	46,034.1	133,044.7	59,406.9	39,823.8	36,661.7	135,892.4	(9,372.4)	2,847.7	-20.4%	2.1%
6	Capital	Shared Services	Implement RealEstate Strategy [a], [b]	23	99,788.3	155,877.6	152,350.9	408,016.7	68,462.1	131,413.6	1,196,696.8	1,396,572.5	1,044,345.9	988,555.8	685.5%	242.3%
7	Capital	Shared Services	Build IT Apps & Infra	2F	37,684.9	39,770.6	40,419.4	117,874.9	37,211.9	40,288.1	35,342.2	112,842.1	(5,077.2)	(5,032.8)	-12.6%	-4.3%
8	Capital	Shared Services	Security Install/Replace	3N	14,690.3	15,279.9	15,756.2	45,726.4	14,767.0	28,946.8	15,797.7	59,511.5	41.5	13,785.0	0.3%	30.1%
9	**Capital**	**Shared Services**	**Shared Services Total**		**317,504.4**	**386,252.4**	**387,914.1**	**1,091,670.8**	**304,811.0**	**393,112.3**	**1,454,305.3**	**2,152,228.7**	**1,066,391.2**	**1,060,557.9**	**274.9%**	**97.1%**
10	Capital	IT	Build IT Apps & Infra	2F	286,508.8	298,007.3	307,297.2	891,813.3	299,058.5	373,347.5	569,837.0	1,242,243.0	262,539.8	350,429.7	85.4%	39.3%
11	**Capital**	**IT**	**Information Technology Total**		**286,508.8**	**298,007.3**	**307,297.2**	**891,813.3**	**299,058.5**	**373,347.5**	**569,837.0**	**1,242,243.0**	**262,539.8**	**350,429.7**	**85.4%**	**39.3%**
12	**Capital**	**Shared Services/IT**	**Shared Services/Information Technology Total**		**604,013.2**	**684,259.7**	**695,211.3**	**1,983,484.1**	**603,869.5**	**766,459.8**	**2,024,142.3**	**3,394,471.7**	**1,328,931.0**	**1,410,987.5**	**191.15%**	**71.1%**

(a) MWC 22 and MWC 23 include recorded costs from the Corporate Real Estate Support Services organization for facilities efforts related to the sale of PG&E's San Francisco General Office recorded in the GOSMA.

C. Comparison by MWC for Safety, Reliability, and Maintenance Work Tables

TABLE 6-3
2025 RSAR
2023 GRC CYCLE SHARED SERVICES/IT EXPENSE COMPARISON BY MWC FOR SAFETY, RELIABILITY, AND MAINTENANCE WORK
(THOUSANDS OF DOLLARS)

	A	B	C1	C2	C3	C4	C5	D	E	F	G1	G2	G3	H	I1	I2	I3	J	K1	K2	L1	L2	L3	L4	M	N1-S2	S3	T	U	V1	V2	V3	W	X
											Imputed Adopted Annual Costs				Actual Annual Costs																Forecast				
Line No	Type (O&M Expense or Capital)	Functional Area	MWC [b]	MWC Name	RAMP Risk Name	RAMP Mitigation and/or Control Name	2023 GRC Testimony Reference	RAMP Roll-up (Yes/No)	Program / Project Life (years)	Program / Project Year	2023 Imputed Adopted Costs	2024 Imputed Adopted Costs	2025 Imputed Adopted Costs	Imputed Cost for 2023 GRC Cycle to Date ($) (G1+G2+G3)	2023 Actual Costs	2024 Actual Costs	2025 Actual Costs	Actual Cost for 2023 GRC Cycle to Date ($) (I1+I2+I3)	Difference for 2025 ($) (I3-G3)	Difference for 2023 GRC Cycle to Date ($) (J-H)	Spending Variance for 2025 (%) ((I3-G3)/ G3*100)	Spending Variance for 2023 GRC Cycle (%) (J/H)	Spending Variance Explanation Required (Y/N)	Percentage Variance Explanation Required (Y/N)	Unit Type [a]	Unit Columns Omitted	Unit Variance Explanation Required (Y/N)	2025 Cost Variance Explanation	2025 Unit Variance Explanation	Scope (U, O, or T)	Schedule (U, O, or T)	Budget (U, O, or T)	Status	Completion Status Statement
1	O&M Expense	Shared Services	AB	Misc Expense	SRM Total	SRM Total	Ex 7, Ch 1 Ex 7, Ch 7	No	On-going	Annual	17,179.9	35,034.6	35,985.9	88,200.4	17,249.7	25,541.5	21,682.6	64,473.8	(14,303.3)	(23,726.6)	-39.7%	-26.9%	YES	YES	Non-Unitized: See footnote (a).	-	NO	Program expenses were below imputed regulatory values due to the work being forecast and adopted in MWC AB as a part of the 2023 GRC Final Decision but executed in MWC TA for Aviation Services and MWC JV for Enterprise Data Management. The decision to execute the forecast work in a different MWC was made after the 2023 GRC was submitted. The Aviation Services program in MWC AB primarily represents labor and non-labor expenditures required to maintain and operate Aviation assets to support both Wildfire Mitigations and Operations & Maintenance work and is in alignment with the safety commitments made in support of stopping Wildfires. The Enterprise Data Management program in MWC AB primarily represents labor and non-labor costs required to establish data management practices that improve the quality and governance of data and drive data informed decision making.	N/A	On-Target	On-Target	Under	Proceeding as planned	This program's work is ongoing and will continue in PG&E's 2023 GRC. The purpose of this program is to provide various safety initiatives that address employees, contractors, and customers and reducing the risk of serious injuries and fatalities. The initiatives support mitigations for Employee Safety Incident, Motor Vehicle Safety Incident, Wildfire, and Records and Information Management risks.
2	O&M Expense	Shared Services	AB	Misc Expense	Employee Safety Incident (EMPSI)	Corrective Action Program (EMPSI-PRGB)	Ex 7, Ch 1	Yes	On-going	Annual	0.0	0.0	0.0	0.0	3,553.6	3,123.2	3,161.0	9,837.8	3,161.0	9,837.8	100.0%	100.0%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	On-Target	On-Target	On-Target	N/A	N/A	N/A
3	O&M Expense	Shared Services	AB	Misc Expense	Employee Safety Incident (EMPSI)	Employee Health & Safety Guidance, Training & Oversight (EMPSI-PRGA)	Ex 7, Ch 1	Yes	On-going	Annual	0.0	0.0	0.0	0.0	4,110.0	510.2	3,334.0	7,954.2	3,334.0	7,954.2	100.0%	100.0%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	On-Target	On-Target	On-Target	N/A	N/A	N/A
4	O&M Expense	Shared Services	AB	Misc Expense	Employee Safety Incident (EMPSI)	Enterprise Safety Management System (EMPSI-M01B)	Ex 7, Ch 1	Yes	On-going	Annual	0.0	0.0	0.0	0.0	678.0	0.0	0.0	678.0	0.0	678.0	100.0%	100.0%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	On-Target	On-Target	On-Target	N/A	N/A	N/A
5	O&M Expense	Shared Services	AB	Misc Expense	Employee Safety Incident (EMPSI)	Employee Health & Safety Guidance, Training & Oversight (EMPSI-PRGA)	Ex 7, Ch 1	Yes	On-going	Annual	0.0	0.0	0.0	0.0	662.0	2,851.4	2,334.0	5,847.4	2,334.0	5,847.4	100.0%	100.0%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	On-Target	On-Target	On-Target	N/A	N/A	N/A
6	O&M Expense	Shared Services	AB	Misc Expense	Motor Vehicle Safety Incident (MTRSI)	Transportation Safety (PRGA)	Ex 7, Ch 1	Yes	On-going	Annual	0.0	0.0	0.0	0.0	3,150.0	2,697.4	2,572.0	8,419.4	2,572.0	8,419.4	100.0%	100.0%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	On-Target	On-Target	On-Target	N/A	N/A	N/A
7	O&M Expense	Shared Services	AB	Misc Expense	Contractor Safety Incident (CNTSI)	Contractor Pre-Qualification Program (PRGA) Contractor Safety Oversight and Compliance (PRGB)	Ex 7, Ch 1	Yes	On-going	Annual	0.0	0.0	0.0	0.0	0.0	4,444.0	0.0	4,444.0	0.0	4,444.0	100.0%	100.0%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	On-Target	On-Target	On-Target	N/A	N/A	N/A
8	O&M Expense	Shared Services	AB	Misc Expense	Records and Information Management (RECIM)	Accountability Control (RECIM-C001)	Ex 7, Ch 7	Yes	On-going	Annual	0.0	0.0	0.0	0.0	0.0	1,048.0	10,242.0	11,290.0	10,242.0	11,290.0	100.0%	100.0%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	On-Target	On-Target	On-Target	N/A	N/A	N/A
9	O&M Expense	Shared Services	AB	Misc Expense	Records and Information Management (RECIM)	Transparency Control (RECIM-C002)	Ex 7, Ch 7	Yes	On-going	Annual	0.0	0.0	0.0	0.0	0.0	971.8	0.0	971.8	0.0	971.8	100.0%	100.0%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	On-Target	On-Target	On-Target	N/A	N/A	N/A
10	O&M Expense	Shared Services	AB	Misc Expense	Records and Information Management (RECIM)	Compliance Control (RECIM-C003)	Ex 7, Ch 7	Yes	On-going	Annual	0.0	0.0	0.0	0.0	0.0	845.8	0.0	845.8	0.0	845.8	100.0%	100.0%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	On-Target	On-Target	On-Target	N/A	N/A	N/A
11	O&M Expense	Shared Services	AB	Misc Expense	Records and Information Management (RECIM)	Retention Control (RECIM-C004)	Ex 7, Ch 7	Yes	On-going	Annual	0.0	0.0	0.0	0.0	0.0	2,129.4	0.0	2,129.4	0.0	2,129.4	100.0%	100.0%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	On-Target	On-Target	On-Target	N/A	N/A	N/A
12	O&M Expense	Shared Services	AB	Misc Expense	Records and Information Management (RECIM)	Protection Control (RECIM-C005)	Ex 7, Ch 7	Yes	On-going	Annual	0.0	0.0	0.0	0.0	0.0	1,790.3	0.0	1,790.3	0.0	1,790.3	100.0%	100.0%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	On-Target	On-Target	On-Target	N/A	N/A	N/A
13	O&M Expense	Shared Services	AB	Misc Expense	Records and Information Management (RECIM)	Availability Control (RECIM-C006)	Ex 7, Ch 7	Yes	On-going	Annual	0.0	0.0	0.0	0.0	0.0	391.7	0.0	391.7	0.0	391.7	100.0%	100.0%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	On-Target	On-Target	On-Target	N/A	N/A	N/A
14	O&M Expense	Shared Services	AB	Misc Expense	Records and Information Management (RECIM)	Disposition Control (RECIM-C007)	Ex 7, Ch 7	Yes	On-going	Annual	0.0	0.0	0.0	0.0	0.0	582.2	0.0	582.2	0.0	582.2	100.0%	100.0%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	On-Target	On-Target	On-Target	N/A	N/A	N/A
15	O&M Expense	Shared Services	AB	Misc Expense	Records and Information Management (RECIM)	Integrity Control (RECIM-C008)	Ex 7, Ch 7	Yes	On-going	Annual	0.0	0.0	0.0	0.0	0.0	217.0	0.0	217.0	0.0	217.0	100.0%	100.0%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	On-Target	On-Target	On-Target	N/A	N/A	N/A
16	O&M Expense	Shared Services	AB	Misc Expense	Records and Information Management (RECIM)	Retention Mitigation (RECIM-M004)	Ex 7, Ch 7	Yes	On-going	Annual	0.0	0.0	0.0	0.0	0.0	211.7	0.0	211.7	0.0	211.7	100.0%	100.0%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	On-Target	On-Target	On-Target	N/A	N/A	N/A
17	O&M Expense	Shared Services	AB	Misc Expense	Records and Information Management (RECIM)	Unstructured Mitigation (RECIM-M007)	Ex 7, Ch 7	Yes	On-going	Annual	0.0	0.0	0.0	0.0	0.0	961.0	0.0	961.0	0.0	961.0	100.0%	100.0%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	On-Target	On-Target	On-Target	N/A	N/A	N/A
18	O&M Expense	Shared Services	AB	Misc Expense	Records and Information Management (RECIM)	Integrity Mitigation (RECIM-M011)	Ex 7, Ch 7	Yes	On-going	Annual	0.0	0.0	0.0	0.0	0.0	339.9	0.0	339.9	0.0	339.9	100.0%	100.0%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	On-Target	On-Target	On-Target	N/A	N/A	N/A
19	O&M Expense	Shared Services	AB	Misc Expense	Records and Information Management (RECIM)	Structured Mitigation (RECIM-M013)	Ex 7, Ch 7	Yes	On-going	Annual	0.0	0.0	0.0	0.0	0.0	542.5	0.0	542.5	0.0	542.5	100.0%	100.0%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	On-Target	On-Target	On-Target	N/A	N/A	N/A
20	O&M Expense	Shared Services	AB	Misc Expense	SRM Total (Non-RAMP)	SRM Total (Non-RAMP)	Ex 7, Ch 1 Ex 7, Ch 2 Ex 7, Ch 7	No	On-going	Annual	0.0	0.0	0.0	0.0	5,096.1	0.8	39.0	5,136.0	39.0	5,136.0	100.0%	100.0%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	On-Target	On-Target	On-Target	N/A	N/A	N/A
21	O&M Expense	Shared Services	AK	Manage Environmental Oper	SRM Total (Non-RAMP)	SRM Total (Non-RAMP)	Ex 7, Ch 6	No	On-going	Annual	0.0	0.0	0.0	0.0	519.6	803.1	353.4	1,676.1	353.4	1,676.1	100.0%	100.0%	NO	NO	Non-Unitized: See footnote (a).	-	NO	Below variance threshold.	Non-Unitized: See footnote (a).	On-Target	On-Target	On-Target	Proceeding as planned	This program's work is ongoing and will continue in PG&E's 2023 GRC. The purpose of this program is to provide routine operations and maintenance support for environmental operations - inclusive of compliance, permits and corrective actions.
22	O&M Expense	Shared Services	BI	Maint Buildings	SRM Total	SRM Total	Ex 7, Ch 5	No	On-going	Annual	6,005.6	6,122.2	6,245.9	18,373.7	690.6	2,643.7	6,366.4	9,700.6	120.5	(8,673.1)	1.9%	-47.2%	NO	NO	Non-Unitized: See footnote (a).	-	NO	Below variance threshold.	Non-Unitized: See footnote (a).	On-Target	On-Target	On-Target	Proceeding as planned	This program's work is ongoing and will continue in PG&E's 2023 GRC. The purpose of this program is to address operations and maintenance of base facilities to optimize the life of facilities components, address facility component issues, and improve operations and reliability of facility components that support our co-workers and enable them to safely and reliably deliver energy.
23	O&M Expense	Shared Services	BI	Maint Buildings	Real Estate and Facilities Failure (REFFL)	Service Center Optimization (REFFL-C002)	Ex 7, Ch 5	Yes	On-going	Annual	0.0	0.0	0.0	0.0	413.8	0.0	0.0	413.8	0.0	413.8	100.0%	100.0%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	On-Target	On-Target	On-Target	N/A	N/A	N/A
24	O&M Expense	Shared Services	BI	Maint Buildings	Real Estate and Facilities Failure (REFFL)	Facilities Mgmt and Prevent Maint Prgm (REFFL-C004)	Ex 7, Ch 5	Yes	On-going	Annual	0.0	0.0	0.0	0.0	167.6	1,397.0	25.0	1,589.6	25.0	1,589.6	100.0%	100.0%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	On-Target	On-Target	On-Target	N/A	N/A	N/A
25	O&M Expense	Shared Services	BI	Maint Buildings	Real Estate and Facilities Failure (REFFL)	Renovate / Relocate Facilities Other than SFGO (REFFL-M006)	Ex 7, Ch 5	Yes	On-going	Annual	0.0	0.0	0.0	0.0	323.6	0.0	(10.0)	313.6	(10.0)	313.6	100.0%	100.0%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	On-Target	On-Target	On-Target	N/A	N/A	N/A
26	O&M Expense	Shared Services	BI	Maint Buildings	SRM Total (Non-RAMP)	SRM Total (Non-RAMP)	Ex 7, Ch 5	No	On-going	Annual	0.0	0.0	0.0	0.0	(214.5)	1,246.6	6,351.0	7,383.2	6,351.0	7,383.2	100.0%	100.0%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	On-Target	On-Target	On-Target	N/A	N/A	N/A
27	O&M Expense	Shared Services	CR	Mnge Waste Disp & Transp	SRM Total (Non-RAMP)	SRM Total (Non-RAMP)	Ex 7, Ch 6	No	On-going	Annual	2,368.0	2,351.2	2,344.0	7,063.1	2,472.6	3,377.0	4,112.4	9,962.0	1,768.4	2,898.9	75.4%	41.0%	NO	NO	Non-Unitized: See footnote (a).	-	NO	Below variance threshold.	Non-Unitized: See footnote (a).	On-Target	On-Target	On-Target	Proceeding as planned	This program's work is ongoing and will continue in PG&E's 2023 GRC. The purpose of this program is to transport and dispose hazardous and other regulated wastes in accordance with federal and state laws and regulations.

TABLE 6-3
2025 RSAR
2023 GRC CYCLE SHARED SERVICES/IT EXPENSE COMPARISON BY MWC FOR SAFETY, RELIABILITY, AND MAINTENANCE WORK
(THOUSANDS OF DOLLARS)
(CONTINUED)

	A	B	C1	C2	C3	C4	C5	D	E	F	G1	G2	G3	H	I1	I2	I3	J	K1	K2	L1	L2	L3	L4	M	N1-S2	S3	T	U	V1	V2	V3	W	X
											Imputed Adopted Annual Costs				Actual Annual Costs															Forecast				
Line No	Type (O&M Expense or Capital)	Functional Area	MWC [b]	MWC Name	RAMP Risk Name	RAMP Mitigation and/or Control Name	2023 GRC Testimony Reference	RAMP Roll-up (Yes/No)	Program / Project Life (years)	Program / Project Year	2023 Imputed Adopted Costs	2024 Imputed Adopted Costs	2025 Imputed Adopted Costs	Imputed Cost for 2023 GRC Cycle to Date ($) (G1+G2+G3)	2023 Actual Costs	2024 Actual Costs	2025 Actual Costs	Actual Cost for 2023 GRC Cycle to Date ($) (I1+I2+I3)	Difference for 2025 ($) (I3-G3)	Difference for 2023 GRC Cycle to Date ($) (J-H)	Spending Percent Variance for 2025 (%) ((I3-G3)/ G3*100)	Spending Percent Variance for 2023 GRC Cycle (%) (J/H)	Spending Variance Explanation Required (Y/N)	Percentage Variance Explanation Required (Y/N)	Unit Type [a]	Unit Columns Omitted	Unit Variance Explanation Required (Y/N)	2025 Cost Variance Explanation	2025 Unit Variance Explanation	Scope (U, O, or T)	Schedule (U, O, or T)	Budget (U, O, or T)	Status	Completion Status Statement
28	O&M Expense	Shared Services	EP	Manage Property & Bldgs	SRM Total	SRM Total	Ex 7, Ch 5	No	On-going	Annual	97,560.1	99,454.3	101,462.7	298,477.1	120,592.8	198,432.2	167,638.3	486,663.2	66,175.6	188,186.1	65.2%	63.0%	YES	YES	Non-Unitized: See footnote (a).	-	NO	Program expenditures were above imputed regulatory values primarily driven by: (1) an increase in volume of facility maintenance work and projects driven by an aging portfolio of facilities, (2) OGO coming online and GOSMA expense that is not in imputed (3) additional support for the CRESS organization transformation, including the implementation of the Site Owner Program, and (4) continued escalation of operating costs, mainly utilities, that exceed inflation.	Non-Unitized: See footnote (a).	On-Target	On-Target	Over	Proceeding as planned	This program's work is ongoing and will continue in PG&E's 2023 GRC. The purpose of this program is to address operations and maintenance of facilities and shared conference centers to optimize the life of facilities, address safety issues, and improve operations and reliability of facility assets and related equipment.
29	O&M Expense	Shared Services	EP	Manage Property & Bldgs	SRM Total (Non-RAMP)	SRM Total (Non-RAMP)	Ex 7, Ch 5	No	On-going	Annual	0.0	0.0	0.0	0.0	119,954.7	198,432.2	167,638.3	486,025.2	167,638.3	486,025.2	100.0%	100.0%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
30	O&M Expense	Shared Services	EP	Manage Property & Bldgs	Real Estate and Facilities Failure (REFFL)	Renovate / Relocate Facilities Other than SFGO (REFFL-M006)	Ex 7, Ch 5	Yes	On-going	Annual	0.0	0.0	0.0	0.0	638.1	0.0	0.0	638.1	0.0	638.1	100.0%	100.0%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
31	O&M Expense	Shared Services	FL	Safety Engineering & OSHA Cmpl	SRM Total	SRM Total	Ex 7, Ch 1	No	On-going	Annual	18,980.1	19,555.0	20,150.6	58,685.7	4,614.2	5,410.9	3,748.7	13,773.8	(16,401.9)	(44,911.8)	-81.4%	-76.5%	YES	YES	Non-Unitized: See footnote (a).	-	NO	Program expenses were below imputed regulatory values due to the work being forecast and adopted in MWC FL as a part of the 2023 GRC Final Decision, but executed in MWC OS. The decision to execute the forecast work in a different MWC was made after the 2023 GRC was submitted. This program primarily represents the development and deployment of the Regional Safety Program and is in alignment with the safety commitments made following the Plan of Reorganization.	Non-Unitized: See footnote (a).	On-Target	On-Target	Under	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC. The purpose of this program is to provide various safety initiatives that address both employees and contractors and the reduction of serious injuries and fatalities. The initiatives support mitigations for the Employee Safety Incident, Contractor Safety Incident, and Motor Vehicle Safety Incident risks.
32	O&M Expense	Shared Services	FL	Safety Engineering & OSHA Cmpl	Contractor Safety Incident (CNTSI)	Contractor Safety Oversight and Compliance (PRGB)	Ex 7, Ch 1	Yes	On-going	Annual	0.0	0.0	0.0	0.0	1,200.0	2,335.5	288.0	3,823.5	288.0	3,823.5	100.0%	100.0%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
33	O&M Expense	Shared Services	FL	Safety Engineering & OSHA Cmpl	Contractor Safety Incident (CNTSI)	Contractor Pre-Qualification Program (PRGA)	Ex 7, Ch 1	Yes	On-going	Annual	0.0	0.0	0.0	0.0	125.0	2,335.5	0.0	2,460.5	0.0	2,460.5	100.0%	100.0%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
34	O&M Expense	Shared Services	FL	Safety Engineering & OSHA Cmpl	Employee Safety Incident (EMPSI)	Employee Health & Wellness Programs (EMPSI-PRGD)	Ex 7, Ch 1	Yes	On-going	Annual	0.0	0.0	0.0	0.0	0.0	0.0	53.0	53.0	53.0	53.0	100.0%	100.0%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
35	O&M Expense	Shared Services	FL	Safety Engineering & OSHA Cmpl	Employee Safety Incident (EMPSI)	PG&E Safety Excellence Management System Implementation (EMPSI-PRGF)	Ex 7, Ch 1	Yes	On-going	Annual	0.0	0.0	0.0	0.0	0.0	0.0	63.0	63.0	63.0	63.0	100.0%	100.0%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
36	O&M Expense	Shared Services	FL	Safety Engineering & OSHA Cmpl	Employee Safety Incident (EMPSI)	Employee Health & Safety Guidance, Training & Oversight (EMPSI-PRGA)	Ex 7, Ch 1	Yes	On-going	Annual	0.0	0.0	0.0	0.0	419.8	0.0	2,660.0	3,079.8	2,660.0	3,079.8	100.0%	100.0%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
37	O&M Expense	Shared Services	FL	Safety Engineering & OSHA Cmpl	Employee Safety Incident (EMPSI)	SIF Prevention Program and Field Oversight (PRGC)	Ex 7, Ch 1	Yes	On-going	Annual	0.0	0.0	0.0	0.0	2,304.4	464.5	200.0	2,968.9	200.0	2,968.9	100.0%	100.0%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
38	O&M Expense	Shared Services	FL	Safety Engineering & OSHA Cmpl	Motor Vehicle Safety Incident (MVSI)	Transportation Safety (PRGA)	Ex 7, Ch 1	Yes	On-going	Annual	0.0	0.0	0.0	0.0	565.0	91.6	180.0	836.6	180.0	836.6	100.0%	100.0%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
39	O&M Expense	Shared Services	FL	Safety Engineering & OSHA Cmpl	Employee Safety Incident (EMPSI)	Enterprise Safety Management System (EMPSI-M01B)	Ex 7, Ch 1	Yes	On-going	Annual	0.0	0.0	0.0	0.0	0.0	183.8	304.0	487.8	304.0	487.8	100.0%	100.0%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
40	O&M Expense	Shared Services	IG	Manage Var Bal Acct Processes	SRM Total (Non-RAMP)	SRM Total (Non-RAMP)	Ex 7 , Ch 5	No	On-going	Annual	0.0	1,211.3	1,213.0	2,424.2	1,256.0	2,476.4	2,509.0	6,241.3	1,296.0	3,817.1	106.8%	157.5%	NO	NO	Non-Unitized: See footnote (a).	-	NO	Below variance threshold.	Non-Unitized: See footnote (a).	On-Target	On-Target	On-Target	Proceeding as planned	This program's work is ongoing and will continue in PG&E's 2023 GRC. The purpose of this program is to provide support that enables mitigations for the wildfire risk. Specific investments include operations and maintenance for dedicated wildfire facilities as well as collaboration with the Water Board (Senate Bill 901) to develop and implement a statewide permit program for wildfire mitigation work activities located in and adjacent to waters of the state.
41	O&M Expense	Shared Services	JH	Implement RealEstate Strategy	SRM Total	SRM Total	Ex 7 , Ch 5	No	On-going	Annual	6,780.8	6,912.5	7,052.1	20,745.4	8,411.7	4,206.7	3,889.5	16,507.9	(3,162.6)	(4,237.5)	-44.8%	-20.4%	NO	NO	Non-Unitized: See footnote (a).	-	NO	Below variance threshold.	Non-Unitized: See footnote (a).	On-Target	On-Target	On-Target	Proceeding as planned	This program's work is ongoing and will continue in PG&E's 2023 GRC. The purpose of this program is to provide the required expense funding that supports the program work in MWC 22 which replaces and builds facilities to ensure building components are functioning properly, corrects deficiencies and improves equipment operations, and increases the operating reliability of buildings and yards. This program relates to safety, reliability or maintenance because the maintenance activities described specifically address facility safety and reliability as well as seismic safety.
42	O&M Expense	Shared Services	JH	Implement RealEstate Strategy	Real Estate and Facilities Failure (REFFL)	Facilities Mgmt and Prevent Maint Prgm (REFFL-C004)	Ex 7 , Ch 5	Yes	On-going	Annual	0.0	0.0	0.0	0.0	1,566.7	13.8	256.0	1,836.5	256.0	1,836.5	100.0%	100.0%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
43	O&M Expense	Shared Services	JH	Implement RealEstate Strategy	Real Estate and Facilities Failure (REFFL)	Renovate / Relocate Facilities Other than SFGO (REFFL-M006)	Ex 7 , Ch 5	Yes	On-going	Annual	0.0	0.0	0.0	0.0	791.6	0.0	1,721.0	2,512.6	1,721.0	2,512.6	100.0%	100.0%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
44	O&M Expense	Shared Services	JH	Implement RealEstate Strategy	SRM Total (Non-RAMP)	SRM Total (Non-RAMP)	Ex 7 , Ch 5	No	On-going	Annual	0.0	0.0	0.0	0.0	6,053.4	4,192.9	1,912.0	12,158.3	1,912.0	12,158.3	100.0%	100.0%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
45	O&M Expense	Shared Services	JL	Procure Materials & Services	SRM Total (Non-RAMP)	SRM Total (Non-RAMP)	Ex 7, Ch 4	No	On-going	Annual	0.0	0.0	0.0	0.0	3,930.5	3,001.6	2,811.6	9,743.6	2,811.6	9,743.6	100.0%	100.0%	NO	NO	Non-Unitized: See footnote (a).	-	NO	Below variance threshold.	Non-Unitized: See footnote (a).	On-Target	On-Target	On-Target	Proceeding as planned	This program's work is ongoing and will continue in PG&E's 2023 GRC. The purpose of this program is to provide support that enables the procurement of goods and services, such as supplier management, vendor discounts and maintaining and promoting a diverse supplier base. Specific investments include contract support services for various wildfire mitigation work activities.
46	O&M Expense	Shared Services	JV	Maintain IT Apps & Infra	SRM Total	SRM Total	Ex 7, Ch 9	No	On-going	Annual	32,806.3	37,893.3	38,840.0	109,539.7	32,417.8	33,765.4	35,333.9	101,517.0	(3,506.1)	(8,022.6)	-9.0%	-7.3%	NO	NO	Non-Unitized: See footnote (a).	-	NO	Below variance threshold.	Non-Unitized: See footnote (a).	On-Target	On-Target	On-Target	Proceeding as planned	This program's work is ongoing and will continue in PG&E's 2023 GRC. The purpose of the program is to address the ongoing maintenance, operations and repair of software and hardware technology (administrative and technical controls) that support assets and systems used to enable mitigations for the Cyber Attack Risk Assessment and Mitigation Phase risk. A smaller percentage of this work is dedicated to supporting ongoing mitigations to support the Records and Information Management foundational risk.
47	O&M Expense	Shared Services	JV	Maintain IT Apps & Infra	Cyber Security Incident (CYBER)	Security Intelligence and Operations Center (CYBER-C001)	Ex 7, Ch 9	Yes	On-going	Annual	0.0	0.0	0.0	0.0	5,261.4	6,070.9	6,060.0	17,392.3	6,060.0	17,392.3	100.0%	100.0%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
48	O&M Expense	Shared Services	JV	Maintain IT Apps & Infra	Cyber Security Incident (CYBER)	Cybersecurity Risk and Strategy (CYBER-C002)	Ex 7, Ch 9	Yes	On-going	Annual	0.0	0.0	0.0	0.0	9,228.7	9,823.6	10,129.0	29,181.3	10,129.0	29,181.3	100.0%	100.0%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
49	O&M Expense	Shared Services	JV	Maintain IT Apps & Infra	Cyber Security Incident (CYBER)	Cybersecurity Services (CYBER-C003)	Ex 7, Ch 9	Yes	On-going	Annual	0.0	0.0	0.0	0.0	13,325.5	17,175.1	16,236.0	46,736.7	16,236.0	46,736.7	100.0%	100.0%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
50	O&M Expense	Shared Services	JV	Maintain IT Apps & Infra	Cyber Security Incident (CYBER)	Communications (CYBER-C004)	Ex 7, Ch 9	Yes	On-going	Annual	0.0	0.0	0.0	0.0	(28.0)	(49.3)	(28.0)	(105.3)	(28.0)	(105.3)	100.0%	100.0%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
51	O&M Expense	Shared Services	JV	Maintain IT Apps & Infra	Cyber Security Incident (CYBER)	Identify (CYBER-M001)	Ex 7, Ch 9	Yes	On-going	Annual	0.0	0.0	0.0	0.0	153.6	0.0	0.0	153.6	0.0	153.6	100.0%	100.0%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
52	O&M Expense	Shared Services	JV	Maintain IT Apps & Infra	Cyber Security Incident (CYBER)	Protect (CYBER-M002)	Ex 7, Ch 9	Yes	On-going	Annual	0.0	0.0	0.0	0.0	3,628.0	0.0	2,291.0	5,919.0	2,291.0	5,919.0	100.0%	100.0%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
53	O&M Expense	Shared Services	JV	Maintain IT Apps & Infra	Cyber Security Incident (CYBER)	Detect (CYBER-M003)	Ex 7, Ch 9	Yes	On-going	Annual	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	100.0%	100.0%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
54	O&M Expense	Shared Services	JV	Maintain IT Apps & Infra	Cyber Security Incident (CYBER)	Respond (CYBER-M004)	Ex 7, Ch 9	Yes	On-going	Annual	0.0	0.0	0.0	0.0	32.2	0.0	6.0	38.2	6.0	38.2	100.0%	100.0%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
55	O&M Expense	Shared Services	JV	Maintain IT Apps & Infra	Records and Information Management (RECIM)	Unstructured Mitigation (RECIM-M007)	Ex 7, Ch 7	Yes	On-going	Annual	0.0	0.0	0.0	0.0	0.0	432.6	308.0	740.6	308.0	740.6	100.0%	100.0%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
56	O&M Expense	Shared Services	JV	Maintain IT Apps & Infra	Records and Information Management (RECIM)	Structured Mitigation (RECIM-M013)	Ex 7, Ch 7	Yes	On-going	Annual	0.0	0.0	0.0	0.0	0.0	53.2	199.0	252.2	199.0	252.2	100.0%	100.0%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
57	O&M Expense	Shared Services	JV	Maintain IT Apps & Infra	Employee Safety Incident (EMPSI)	Employee Health & Wellness Programs (EMPSI-PRGD)	Ex 7 , Ch 1	Yes	On-going	Annual	0.0	0.0	0.0	0.0	0.0	259.2	77.0	336.2	77.0	336.2	100.0%	100.0%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
58	O&M Expense	Shared Services	JV	Maintain IT Apps & Infra	SRM Total (Non-RAMP)	SRM Total (Non-RAMP)	Ex 7, Ch 9	No	On-going	Annual	0.0	0.0	0.0	0.0	816.4	0.0	58.0	874.4	58.0	874.4	100.0%	100.0%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

TABLE 6-3
2025 RSAR
2023 GRC CYCLE SHARED SERVICES/IT EXPENSE COMPARISON BY MWC FOR SAFETY, RELIABILITY, AND MAINTENANCE WORK
(THOUSANDS OF DOLLARS)
(CONTINUED)

	A	B	C1	C2	C3	C4	C5	D	E	F	G1	G2	G3	H	I1	I2	I3	J	K1	K2	L1	L2	L3	L4	M	N1-S2	S3	T	U	V1	V2	V3	W	X
											Imputed Adopted Annual Costs			Imputed Cost for 2023 GRC Cycle to Date ($) (G1+G2+G3)	Actual Annual Costs																Forecast				
Line No	Type (O&M Expense or Capital)	Functional Area	MWC [b]	MWC Name	RAMP Risk Name	RAMP Mitigation and/or Control Name	2023 GRC Testimony Reference	RAMP Roll-up (Yes/No)	Program / Project Life (years)	Program / Project Year	2023 Imputed Adopted Costs	2024 Imputed Adopted Costs	2025 Imputed Adopted Costs		2023 Actual Costs	2024 Actual Costs	2025 Actual Costs	Actual Cost for 2023 GRC Cycle to Date ($) (I1+I2+I3)	Difference for 2025 ($) (I3-G3)	Difference for 2023 GRC Cycle to Date ($) (J-H)	Spending Percent Variance for 2025 (%) ((I3-G3)/ G3*100)	Spending Percent Variance for 2023 GRC Cycle (%) (J/H)	Spending Variance Explanation Required (Y/N)	Percentage Variance Explanation Required (Y/N)	Unit Type [a]	Unit Columns Omitted	Unit Variance Explanation Required (Y/N)	2025 Cost Variance Explanation	2025 Unit Variance Explanation	Scope (U, O, or T)	Schedule (U, O, or T)	Budget (U, O, or T)	Status	Completion Status Statement
59	O&M Expense	Shared Services	KX	Prov Human Resource Svcs	SRM Total	SRM Total	Ex 7 , Ch 1	No	On-going	Annual	7,608.9	7,839.3	8,078.1	23,526.2	8,375.6	7,355.3	9,707.1	25,438.0	1,629.0	1,911.7	20.2%	8.1%	NO	NO	Non-Unitized: See footnote (a).	-	NO	Below variance threshold.	Non-Unitized: See footnote (a).	On-Target	On-Target	On-Target	Proceeding as planned	This program's work is ongoing and will continue in PG&E's 2023 GRC. The purpose of the program is to provide labor support for two major areas in Enterprise Health and Safety - specifically Integrated Disability Management which stewards the Employee Health and Wellness program.
60	O&M Expense	Shared Services	KX	Prov Human Resource Svcs	Employee Safety Incident (EMPSI)	Employee Health & Wellness Programs (EMPSI-PRGD)	Ex 7 , Ch 1	Yes	On-going	Annual	0.0	0.0	0.0	0.0	8,375.6	7,355.3	8,257.0	23,987.9	8,257.0	23,987.9	100.0%	100.0%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
61	O&M Expense	Shared Services	KX	Prov Human Resource Svcs	SRM Total (Non-RAMP)	SRM Total (Non-RAMP)	Ex 7, Ch 1	No	On-going	Annual	0.0	0.0	0.0	0.0	0.0	0.0	1,450.0	1,450.0	1,450.0	1,450.0	100.0%	100.0%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
62	O&M Expense	Shared Services	KZ	Prov Risk/Security Svcs	SRM Total	SRM Total	Ex 7, Ch 9	No	On-going	Annual	24,715.4	25,140.2	34,189.1	84,044.7	23,453.5	32,328.1	43,452.2	99,233.8	9,263.1	15,189.1	27.1%	18.1%	NO	YES	Non-Unitized: See footnote (a).	-	NO	Program expenditures were above imputed regulatory values primarily due to required increases in physical security initiatives that directly provide support to the Oakland General Office campus and surrounding community. These required investments were unknown at the time of the 2023 GRC and are attributed to efforts within the Physical Security control program (PHYSA-C001).	Non-Unitized: See footnote (a).	On-Target	On-Target	Over	Proceeding as planned	This program's work is ongoing and will continue in PG&E's 2023 GRC. While the purpose of this program is to address the ongoing development and deployment of physical security solutions, the majority of the program will focus spend on mitigation investments to reduce the Physical Attack Cross Cutter Factor risk.
63	O&M Expense	Shared Services	KZ	Prov Risk/Security Svcs	Physical Attack (PHYSA)	Physical Security (PHYSA-C001)	Ex 7, Ch 9	Yes	On-going	Annual	0.0	0.0	0.0	0.0	17,461.3	23,536.6	26,415.0	67,412.9	26,415.0	67,412.9	100.0%	100.0%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
64	O&M Expense	Shared Services	KZ	Prov Risk/Security Svcs	Physical Attack (PHYSA)	Security Asset and Technology (PHYSA-C002)	Ex 7, Ch 9	Yes	On-going	Annual	0.0	0.0	0.0	0.0	1,336.3	1,626.7	839.0	3,801.9	839.0	3,801.9	100.0%	100.0%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
65	O&M Expense	Shared Services	KZ	Prov Risk/Security Svcs	Physical Attack (PHYSA)	Corporate Security Control Center (PHYSA-C003)	Ex 7, Ch 9	Yes	On-going	Annual	0.0	0.0	0.0	0.0	1,395.0	1,506.4	1,876.0	4,777.4	1,876.0	4,777.4	100.0%	100.0%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
66	O&M Expense	Shared Services	KZ	Prov Risk/Security Svcs	Physical Attack (PHYSA)	Investigation and Insider Threats (PHYSA-C004)	Ex 7, Ch 9	Yes	On-going	Annual	0.0	0.0	0.0	0.0	1,657.2	2,180.6	4,453.0	8,290.9	4,453.0	8,290.9	100.0%	100.0%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
67	O&M Expense	Shared Services	KZ	Prov Risk/Security Svcs	Physical Attack (PHYSA)	Prevent (PHYSA-M001)	Ex 7, Ch 9	Yes	On-going	Annual	0.0	0.0	0.0	0.0	1,442.2	1,030.3	1,147.0	3,619.6	1,147.0	3,619.6	100.0%	100.0%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
68	O&M Expense	Shared Services	KZ	Prov Risk/Security Svcs	Physical Attack (PHYSA)	Detect (PHYSA-M002)	Ex 7, Ch 9	Yes	On-going	Annual	0.0	0.0	0.0	0.0	161.6	178.2	52.0	391.8	52.0	391.8	100.0%	100.0%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
69	O&M Expense	Shared Services	KZ	Prov Risk/Security Svcs	SRM Total (Non-RAMP)	SRM Total (Non-RAMP)	Ex 7, Ch 9	No	On-going	Annual	0.0	0.0	0.0	0.0	0.0	2,269.1	8,670.5	10,939.6	8,670.5	10,939.6	100.0%	100.0%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
70	O&M Expense	Shared Services	OS	Operations Support	SRM Total	SRM Total	Ex 7 , Ch 1	No	On-going	Annual	0.0	0.0	0.0	0.0	12,485.6	11,740.5	13,466.0	37,692.1	13,466.0	37,692.1	100.0%	100.0%	YES	YES	Non-Unitized: See footnote (a).	-	NO	Program expenses exceeded imputed regulatory values due to the work being forecast and adopted in MWC FL as a part of the 2023 GRC Final Decision, but executed in MWC OS. The decision to execute the forecast work in a different MWC was made after the 2023 GRC was submitted. This program primarily represents the development and deployment of the Regional Safety Program and is in alignment with the safety commitments made following the Plan of Reorganization.	Non-Unitized: See footnote (a).	On-Target	On-Target	Over	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC. The purpose of this program is to provide various safety initiatives that address both employees and contractors and the reduction of serious injuries and fatalities. The initiatives support mitigations for the Employee Safety Incident, Contractor Safety Incident, and Motor Vehicle Safety Incident risks.
71	O&M Expense	Shared Services	OS	Operations Support	Employee Safety Incident (EMPSI)	SIF Prevention Program and Field Oversight (PRGC) includes contract partner workforce field safety observations and compliance	Ex 7 , Ch 1	Yes	On-going	Annual	0.0	0.0	0.0	0.0	12,485.6	11,740.5	12,835.0	37,061.1	12,835.0	37,061.1	100.0%	100.0%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
72	O&M Expense	Shared Services	OS	Operations Support	SRM Total (Non-RAMP)	SRM Total (Non-RAMP)	Ex 7, Ch 1	No	On-going	Annual	0.0	0.0	0.0	0.0	0.0	0.0	631.0	631.0	631.0	631.0	100.0%	100.0%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
73	O&M Expense	Shared Services	TA	Manage Fleet Services	SRM Total (Non-RAMP)	SRM Total (Non-RAMP)	Ex 7, Ch 2	No	On-going	Annual	0.0	0.0	0.0	0.0	0.0	0.0	1,459.0	1,459.0	1,459.0	1,459.0	100.0%	100.0%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
74	O&M Expense	Shared Services	ZC	Corporate Items	SRM Total (Non-RAMP)	SRM Total (Non-RAMP)	Ex 7 , Ch 5	No	On-going	Annual	(63,714.0)	(64,979.7)	(66,319.8)	(195,013.5)	(67,971.2)	(64,015.8)	(75,569.1)	(207,556.1)	(9,249.3)	(12,542.6)	13.9%	6.4%	NO	NO	Non-Unitized: See footnote (a).	-	NO	Below variance threshold.	Non-Unitized: See footnote (a).	On-Target	On-Target	On-Target	Proceeding as planned	This program is ongoing and will continue in PG&E's 2023 GRC. It is a cost model allocation that represents the percentage of expense facilities work that should be applied to capital projects. This is an accounting entry and does not represent work that is different from those programs described in MWCs BI, EP and JH.
75	O&M Expense	IT	JV	Maintain IT Apps & Infra	SRM Total	SRM Total [c]	Ex 7, Ch 8	No	On-going	Annual	0.0	0.0	0.0	0.0	38,841.5	26,392.5	40,582.3	105,816.3	40,582.3	105,816.3	100.0%	100.0%	YES	YES	Non-Unitized: See footnote (a).	-	NO	Program expenses exceeded imputed regulatory values due to enterprise design costs for the Propel program which will upgrade, advance and improve PG&E's SAP system and related processes as well as optimizing how the system is used; various technology solutions in support of replacing end of life IT assets and improving asset management practices.	Non-Unitized: See footnote (a).	On-Target	On-Target	Over	Proceeding as planned	This program's work is ongoing and will continue in PG&E's 2023 GRC. The purpose of this program is to address the ongoing operations and maintenance of software and hardware technology assets and supporting systems, a modest percentage of the program will focus spend on supporting capital mitigation investments to improve the IT Asset Failure risk.
76	O&M Expense	IT	JV	Maintain IT Apps & Infra	IT Asset Failure (ITAFL)	Lifecycle Obsolete and Low Health #Assets (ITAFL-M004)	Ex 7, Ch 8	Yes	On-going	Annual	0.0	0.0	0.0	0.0	2,262.5	3,453.0	1,823.2	7,538.7	1,823.2	7,538.7	100.0%	100.0%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
77	O&M Expense	IT	JV	Maintain IT Apps & Infra	IT Asset Failure (ITAFL)	Multi-Faceted Mitigations (ITAFL-M005)	Ex 7, Ch 8	Yes	On-going	Annual	0.0	0.0	0.0	0.0	2,950.8	1,748.5	1,360.0	6,059.3	1,360.0	6,059.3	100.0%	100.0%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
78	O&M Expense	IT	JV	Maintain IT Apps & Infra	SRM Total (Non-RAMP)	SRM Total (Non-RAMP)	Ex 7, Ch 8	No	On-going	Annual	0.0	0.0	0.0	0.0	33,628.2	21,191.0	37,399.1	92,218.3	37,399.1	92,218.3	100.0%	100.0%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

(a) This report is composed of multiple functional areas with non-unitized work. The programs represented involve multiple asset types, configurations, and scopes, meaning there is no single "like for like" unit that reasonable represents the work performed. These functional areas rely on activity based costs that are aggregated by function and activity, not standardized unit outputs.
(b) The following MWCs have both SRM and non-SRM spend: AB, AK, CR, EP, JH, JL, JV, KX, KZ, OS, TA, ZC.
(c) $32,211.6 of 2025 actual spend was funded through VPF.

TABLE 6-4
2025 RSAR
2023 GRC CYCLE SHARED SERVICES/IT CAPITAL COMPARISON BY MWC FOR SAFETY, RELIABILITY, AND MAINTENANCE WORK
(THOUSANDS OF DOLLARS)

	A	B	C1	C2	C3	C4	C5	D	E	F	G1	G2	G3	H	I1	I2	I3	J	K1	K2	L1	L2	L3	L4	M	N1-S2	S3	T	U	V1	V2	V3	W	X
											Imputed Adopted Annual Costs				Actual Annual Costs														Forecast				
Line No	Type (O&M Expense or Capital)	Functional Area	MWC	MWC Name	RAMP Risk Name	RAMP Mitigation and/or Control Name	2023 GRC Testimony Reference	RAMP Roll-up (Yes/No)	Program / Project Life (years)	Program / Project Year	2023 Imputed Adopted Costs	2024 Imputed Adopted Costs	2025 Imputed Adopted Costs	Imputed Cost for 2023 GRC Cycle to Date ($) (G1+G2+G3)	2023 Actual Costs	2024 Actual Costs	2025 Actual Costs	Actual Cost for 2023 GRC Cycle to Date ($) (I1+I2+I3)	Difference for 2025 ($) (I3-G3)	Difference for 2023 GRC Cycle to Date ($) (J-H)	Spending Percent Variance for 2025 (%) ((I3-G3)/G3*100)	Spending Percent Variance for 2023 GRC Cycle (%) (J/H)	Spending Variance Explanation Required (Y/N)	Percentage Variance Explanation Required (Y/N)	Unit Type [a]	Unit Columns Omitted	Unit Variance Explanation Required (Y/N)	2025 Cost Variance Explanation	2025 Unit Variance Explanation	Scope (U, O, or T)	Schedule (U, O, or T)	Budget (U, O, or T)	Status	Completion Status Statement
1	Capital	Shared Services	05	Fleet/Automotive Equipment	SRM Total (Non-RAMP)	SRM Total (Non-RAMP)	Ex 7, Ch 1	No	On-going	Annual	0.0	0.0	0.0	0.0	0.0	0.0	150.7	150.7	150.7	150.7	100.0%	100.0%	NO	NO	Non-Unitized: See footnote (a).	-	NO	Below variance threshold.	Non-Unitized: See footnote (a).	On-Target	On-Target	On-Target	Proceeding as planned	This program's work is ongoing and will continue in PG&E's 2023 GRC. The investments in the program address various outcomes for different organizations. For Fleet, Materials and Land Environmental Management Access and Permitting, the program enables the purchase of tools and special equipment to support various functions in those organizations. A modest amount relates to safety, reliability or maintenance for tools purchased by Enterprise Health and Safety in support of Contractor safety.
2	Capital	Shared Services	21	Miscellaneous Capital	SRM Total	SRM Total	Ex 7, Ch 1	No	On-going	Annual	0.0	0.0	0.0	0.0	0.0	1,291.7	137.9	1,429.6	137.9	1,429.6	100.0%	100.0%	NO	NO	Non-Unitized: See footnote (a).	-	NO	Below variance threshold.	Non-Unitized: See footnote (a).	On-Target	On-Target	On-Target	Proceeding as planned	This program's work is ongoing and will continue in PG&E's 2023 GRC. The investments in the program address various outcomes for different organizations. For Materials, the purpose of this program is to account for the miscellaneous purchase of capital and/or the disposition and sale of PG&E's surplus, obsolete or damaged assets. In addition, for Aviation Services and Enterprise Health and Safety, this MWC addresses costs related to PG&E's drones as well as vehicle cameras. This program does relate to safety, reliability, or maintenance because it directly addresses reducing the Motor Vehicle Incident risk.
3	Capital	Shared Services	21	Miscellaneous Capital	SRM Total (Non-RAMP)	SRM Total (Non-RAMP)	Ex 7, Ch 1	No	On-going	Annual	0.0	0.0	0.0	0.0	0.0	1,291.7	137.9	1,429.6	137.9	1,429.6	100.0%	100.0%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
4	Capital	Shared Services	22	Maintain Buildings	SRM Total	SRM Total	Ex 7, Ch 5	No	On-going	Annual	41,008.6	46,002.1	46,034.1	133,044.7	59,406.9	39,823.8	36,661.7	135,892.4	(9,372.4)	2,847.7	-20.4%	2.1%	NO	NO	Non-Unitized: See footnote (a).	-	NO	Below variance threshold.	Non-Unitized: See footnote (a).	On-Target	On-Target	On-Target	Proceeding as planned	This program's work is ongoing and will continue in PG&E's 2023 GRC. The purpose of this program is to replace and build facilities to ensure building components are functioning properly, correct deficiencies and improve equipment operations, and increase the operating reliability of buildings and yards. This program relates to safety, reliability or maintenance because the maintenance activities described specifically address facility safety and reliability as well as seismic safety.
5	Capital	Shared Services	22	Maintain Buildings	Real Estate and Facilities Failure (REFFL)	Regional Optimization (REFFL-C001)	Ex 7, Ch 5	Yes	On-going	Annual	0.0	0.0	0.0	0.0	2,730.3	1,142.1	0.0	3,872.5	0.0	3,872.5	100.0%	100.0%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
6	Capital	Shared Services	22	Maintain Buildings	Real Estate and Facilities Failure (REFFL)	Facilities Mgmt and Prevent Maint Prgm (REFFL-C004)	Ex 7, Ch 5	Yes	On-going	Annual	0.0	0.0	0.0	0.0	41,175.8	20,440.0	6,327.0	67,942.8	6,327.0	67,942.8	100.0%	100.0%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
7	Capital	Shared Services	22	Maintain Buildings	Real Estate and Facilities Failure (REFFL)	Renovate / Relocate Facilities Other than SFGO (REFFL-M006)	Ex 7, Ch 5	Yes	On-going	Annual	0.0	0.0	0.0	0.0	6,258.4	419.0	0.0	6,677.4	0.0	6,677.4	100.0%	100.0%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
8	Capital	Shared Services	22	Maintain Buildings	Real Estate and Facilities Failure (REFFL)	Service Center Optimization (REFFL-C002)	Ex 7, Ch 5	Yes	On-going	Annual	0.0	0.0	0.0	0.0	8,746.9	510.9	0.0	9,257.8	0.0	9,257.8	100.0%	100.0%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
9	Capital	Shared Services	22	Maintain Buildings	Real Estate and Facilities Failure (REFFL)	Security System Hardening (REFFL-C008)	Ex 7, Ch 5	Yes	On-going	Annual	0.0	0.0	0.0	0.0	0.0	2,829.5	0.0	2,829.5	0.0	2,829.5	100.0%	100.0%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
10	Capital	Shared Services	22	Maintain Buildings	SRM Total (Non-RAMP)	SRM Total (Non-RAMP)	Ex 7, Ch 5	No	On-going	Annual	0.0	0.0	0.0	0.0	495.5	15,623.2	30,335.0	46,453.7	30,335.0	46,453.7	100.0%	100.0%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
11	Capital	Shared Services	23	Implement RealEstate Strategy	SRM Total	SRM Total	Ex 7, Ch 5	No	On-going	Annual	99,788.3	155,877.6	152,350.9	408,016.7	68,462.1	131,413.6	1,193,457.2	1,393,332.9	1,041,106.3	985,316.2	683.4%	241.5%	YES	YES	Non-Unitized: See footnote (a).	-	NO	Increase mainly driven by: (1) Oakland General Office and OGO mall and parking structure purchases and improvements in 2025; these costs hit the General Office Sales Memorandum Account (GOSMA) and are not in the imputed; (2) increase in Capacity program – focused on purchases and developments to expand and alleviate yard constraints at service centers; (3) key investments in Optimization program – consolidate and convert leased office spaces to owned office spaces and streamlining PG&E's office footprint in support of company operations (including return to work guidelines).	Non-Unitized: See footnote (a).	On-Target	On-Target	Over	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC. The purpose of this program is to focus on the purchase and acquisition of facilities, associated land, and required infrastructure to operationalize new facilities. In addition, this program develops and deploys the strategy to optimize the real estate portfolio at the company level. The majority of these investments are in support of reducing the Real Estate and Facilities Failure risk.
12	Capital	Shared Services	23	Implement RealEstate Strategy	Real Estate and Facilities Failure (REFFL)	Regional Optimization (REFFL-C001)	Ex 7, Ch 5	Yes	On-going	Annual	0.0	0.0	0.0	0.0	62,494.5	22,697.0	64,731.5	149,923.0	64,731.5	149,923.0	100.0%	100.0%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
13	Capital	Shared Services	23	Implement RealEstate Strategy	Real Estate and Facilities Failure (REFFL)	Facilities Mgmt and Prevent Maint Prgm (REFFL-C004)	Ex 7, Ch 5	Yes	On-going	Annual	0.0	0.0	0.0	0.0	2,185.2	10,759.6	5,407.3	18,352.1	5,407.3	18,352.1	100.0%	100.0%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
14	Capital	Shared Services	23	Implement RealEstate Strategy	Real Estate and Facilities Failure (REFFL)	Renovate / Relocate Facilities Other than SFGO (REFFL-M006)	Ex 7, Ch 5	Yes	On-going	Annual	0.0	0.0	0.0	0.0	10,174.9	47,330.5	0.0	57,505.5	0.0	57,505.5	100.0%	100.0%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
15	Capital	Shared Services	23	Implement RealEstate Strategy	Real Estate and Facilities Failure (REFFL)	Service Center Optimization (REFFL-C002)	Ex 7, Ch 5	Yes	On-going	Annual	0.0	0.0	0.0	0.0	17,050.0	36,591.4	32,918.2	86,559.6	32,918.2	86,559.6	100.0%	100.0%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
16	Capital	Shared Services	23	Implement RealEstate Strategy	Real Estate and Facilities Failure (REFFL)	Security System Hardening (REFFL-C008)	Ex 7, Ch 5	Yes	On-going	Annual	0.0	0.0	0.0	0.0	6,123.0	2,912.6	11,865.4	20,901.0	11,865.4	20,901.0	100.0%	100.0%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
17	Capital	Shared Services	23	Implement RealEstate Strategy	SRM Total (Non-RAMP)	SRM Total (Non-RAMP)	Ex 7, Ch 5	No	On-going	Annual	0.0	0.0	0.0	0.0	(29,565.6)	11,122.5	1,078,534.9	1,060,091.7	1,078,534.9	1,060,091.7	100.0%	100.0%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
18	Capital	Shared Services	2F	Build IT Apps & Infra	SRM Total	SRM Total	Ex 7, Ch 7 Ex 7, Ch 9	No	On-going	Annual	36,141.6	39,770.6	40,419.2	116,331.4	36,316.2	31,151.7	35,342.0	102,809.9	(5,077.2)	(13,521.5)	-12.6%	-11.6%	NO	NO	Non-Unitized: See footnote (a).	-	NO	Below variance threshold.	Non-Unitized: See footnote (a).	On-Target	On-Target	On-Target	Proceeding as planned	This program's work is ongoing and will continue in PG&E's 2023 GRC. The purpose of the program is to address the development and deployment of software and hardware technology solutions (administrative and technical controls) that support assets and systems used to enable mitigations for the Cyber Attack Risk Assessment and Mitigation Phase risk. A smaller percentage of this work is dedicated to supporting ongoing mitigations to support the Records and Information Management foundational risk.
19	Capital	Shared Services	2F	Build IT Apps & Infra	SRM Total (Non-RAMP)	SRM Total (Non-RAMP)	Ex 7, Ch 1 Ex 7, Ch 2 Ex 7, Ch 6	No	On-going	Annual	0.0	0.0	0.0	0.0	4,891.2	5,027.9	3,036.0	12,955.1	3,036.0	12,955.1	100.0%	100.0%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
20	Capital	Shared Services	2F	Build IT Apps & Infra	Records and Information Management (RECIM)	Unstructured Mitigations (RECIM-M007)	Ex 7, Ch 7	Yes	On-going	Annual	0.0	0.0	0.0	0.0	0.0	6,055.7	4,524.0	10,579.7	4,524.0	10,579.7	100.0%	100.0%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
21	Capital	Shared Services	2F	Build IT Apps & Infra	Cyber Security Incident (CYBER)	Identify (CYBER-M001)	Ex 7, Ch 9	Yes	On-going	Annual	0.0	0.0	0.0	0.0	1,509.8	332.1	4,060.0	5,901.9	4,060.0	5,901.9	100.0%	100.0%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
22	Capital	Shared Services	2F	Build IT Apps & Infra	Cyber Security Incident (CYBER)	Protect (CYBER-M002)	Ex 7, Ch 9	Yes	On-going	Annual	0.0	0.0	0.0	0.0	24,702.8	14,364.8	18,024.0	57,091.6	18,024.0	57,091.6	100.0%	100.0%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
23	Capital	Shared Services	2F	Build IT Apps & Infra	Cyber Security Incident (CYBER)	Detect (CYBER-M003)	Ex 7, Ch 9	Yes	On-going	Annual	0.0	0.0	0.0	0.0	1,534.0	4,605.3	5,487.0	11,626.3	5,487.0	11,626.3	100.0%	100.0%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
24	Capital	Shared Services	2F	Build IT Apps & Infra	Cyber Security Incident (CYBER)	Respond (CYBER-M004)	Ex 7, Ch 9	Yes	On-going	Annual	0.0	0.0	0.0	0.0	3,678.4	765.9	211.0	4,655.3	211.0	4,655.3	100.0%	100.0%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
25	Capital	Shared Services	3N	Security Install/Replace	SRM Total	SRM Total	Ex 7, Ch 9	No	On-going	Annual	14,690.3	15,279.9	15,756.0	45,726.2	11,809.0	21,858.9	15,798.0	49,465.8	42.0	3,739.6	0.3%	8.2%	NO	NO	Non-Unitized: See footnote (a).	-	NO	Below variance threshold	Non-Unitized: See footnote (a).	On-Target	On-Target	On-Target	Proceeding as planned	This program's work is ongoing and will continue in PG&E's 2023 GRC. While the purpose of this program is to address the ongoing development and deployment of physical security solutions, the majority of the program will focus spend on mitigation investments to reduce the Physical Attack Cross Cutter Factor risk.
26	Capital	Shared Services	3N	Security Install/Replace	Physical Attack (PHYSA)	Prevent (PHYSA-M001)	Ex 7, Ch 9	Yes	On-going	Annual	0.0	0.0	0.0	0.0	8,313.6	5,986.2	18,954.0	33,253.8	18,954.0	33,253.8	100.0%	100.0%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
27	Capital	Shared Services	3N	Security Install/Replace	Physical Attack (PHYSA)	Detect (PHYSA-M002)	Ex 7, Ch 9	Yes	On-going	Annual	0.0	0.0	0.0	0.0	3,495.3	15,872.7	(4,605.0)	14,763.0	(4,605.0)	14,763.0	100.0%	100.0%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
28	Capital	Shared Services	3N	Security Install/Replace	SRM Total (Non-RAMP)	SRM Total (Non-RAMP)	Ex 7, Ch 9	No	On-going	Annual	0.0	0.0	0.0	0.0	0.0	0.0	1,449.0	1,449.0	1,449.0	1,449.0	100.0%	100.0%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
29	Capital	IT	2F	Build IT Apps & Infra	SRM Total	SRM Total	Ex 7, Ch 8	No	On-going	Annual	286,508.8	298,007.3	307,297.2	891,813.3	245,521.0	361,196.4	538,408.9	1,145,126.3	231,111.7	253,313.0	75.2%	28.4%	YES	YES	Non-Unitized: See footnote (a).	-	NO	Program expenditures were above imputed regulatory values due to enterprise design and Release 1 costs for the Propel program which will upgrade, advance and improve PG&E's SAP system and related processes. This scope goes beyond a standard technology upgrade and optimizes the way the system is used. Other key drivers of the variance include increased investment in software application upgrades and capital licensing agreements in support of technology modernization initiatives.	Non-Unitized: See footnote (a).	On-Target	On-Target	Over	Proceeding as Planned	This program's work is ongoing and will continue in PG&E's 2023 GRC. The purpose of this program is to address the ongoing development and deployment of software and hardware technology solutions, the majority of the program will focus spend on mitigation investments to improve the IT Asset Failure risk.
30	Capital	IT	2F	Build IT Apps & Infra	IT Asset Failure (ITAFL)	Lifecycle Obsolete and Low Health #Assets (ITAFL-M004)	Ex 7, Ch 8	Yes	On-going	Annual	0.0	0.0	0.0	0.0	86,042.0	130,354.9	217,739.0	434,135.9	217,739.0	434,135.9	100.0%	100.0%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
31	Capital	IT	2F	Build IT Apps & Infra	IT Asset Failure (ITAFL)	Multi-Faceted Mitigations (ITAFL-M005)	Ex 7, Ch 8	Yes	On-going	Annual	0.0	0.0	0.0	0.0	61,471.0	74,737.8	53,428.0	189,636.8	53,428.0	189,636.8	100.0%	100.0%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
32	Capital	IT	2F	Build IT Apps & Infra	SRM Total (Non-RAMP)	SRM Total (Non-RAMP)	Ex 7, Ch 8	No	On-going	Annual	0.0	0.0	0.0	0.0	98,007.7	156,103.7	267,242.0	521,353.4	267,242.0	521,353.4	100.0%	100.0%	N/A	N/A	Non-Unitized: See footnote (a).	-	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

(a) This report is composed of multiple functional areas with non-untized work. The programs represented involve multiple asset types, configurations, and scopes, meaning there is no single "like for like" unit that reasonable represents the work performed. These functional areas rely on activity based costs that are aggregated by function and activity, not standardized unit outputs.
(b) The following MWCs have both SRM and non-SRM spend: 5, 21, 23, 2F.

D. MWC Descriptions – Expense

MWC AB – Support – Includes costs associated with climate protection and other environmental leadership initiatives as well as Fleet Fuel and Rental costs in Transportation Services. MWC AB also includes standard cost variances for Shared Services departments that charge out their costs to other organizations and miscellaneous support costs. A portion of the MWC also addresses mitigation programs that relate to the Employee Safety Incident risk as well. In addition, this MWC addresses costs related to Pacific Gas and Electric Company's (PG&E or the Company) heavy-lift helicopters that provide both service restoration and California Department of Forestry and Fire Protection (CAL FIRE) use for emergency response during fire season. This program relates to safety, reliability, and maintenance as it supports wildfire mitigations by improving wildfire response capabilities and potentially reducing wildfire consequences to PG&E and public infrastructure. In addition, MWC AB includes costs for the Enterprise Corrective Action program that supports controls for the Employee Safety Incident risk.

MWC AK – Manage Environmental Operations – Includes costs for environmental compliance support, permits and day-to-day costs that are part of facility environmental operations. MWC AK also includes routine environmental work, including the labor costs of environmental professionals and facility personnel who perform environmental compliance tasks (e.g., inspections, compliance assessments, corrective actions, and hazardous waste management). This program does relate to safety, reliability, and maintenance because it addresses procedures for managing hazardous waste.

MWC AY – Habitat and Species Protection – Includes compliance with regulations to protect endangered species and sensitive habitats as part of PG&E's broader Environmental Stewardship Program. The Environmental Stewardship Program covers initiatives to support habitat and species protection, Safe Harbor Agreement, avian protection, land stewardship and conservation partnerships. MWC AY includes labor and expense associated with administration of the different programs. This program does not relate to safety, reliability, or maintenance.

MWC BI – Maintain Buildings – Includes costs to repair and maintain base buildings to extend the life of building components, correct building component deficiencies, improve equipment operating efficiencies, and increase the operating reliability of buildings and yards. This program relates to safety, reliability, or maintenance because these facilities are required to support PG&E's safe and reliable delivery of energy. The funding is allocated for maintenance of the buildings and related seismic safety.

MWC BP – Manage DCPP Business – Includes costs of aircraft services that have been moved from the Nuclear Generation FA. This program does not relate to safety, reliability, or maintenance because these aviation services are for non-Wildfire maintenance activities.

MWC CR – Manage Waste Disposal & Transportation – Includes costs of transportation and disposal of hazardous and other regulated wastes in accordance with federal and state laws and regulations. This program does relate to safety, reliability, or maintenance as it builds procedures to support the management, transport and disposal of hazardous waste.

MWC EP – Manage Property and Buildings – Includes costs to operate, maintain, and repair PG&E's facilities and shared conference center space. Key functions include the following: janitorial services; moves; rent; repairs and maintenance of buildings, roads and grounds; utilities; and facility projects. The program also captures costs for the General Office Sales Memorandum Account such as moving activities, repairs/maintenance, and rent. This program relates to safety, reliability, or maintenance because the facilities are required to support PG&E's safe and reliable delivery of energy, and the funding is for maintenance of the buildings and related seismic safety.

MWC ES – Implement Environment Projects – Includes costs associated with repairing, replacing, or upgrading equipment to comply with environmental regulations. This program does not relate to safety, reliability, or maintenance.

MWC FL – Safety Engineering & Occupational Safety and Health Administration Compliance – Includes costs of the Safety Engineering & Health Services department which provides overall direction and implementation of the Company's occupational safety and health programs for employees. MWC FL also includes costs for the development and integration of safety and

health solutions supporting the goal of eliminating employee injuries. This program is for employee safety.

MWC IG – Manage Various Balancing Account Processes – Includes expense costs for various balancing and memorandum accounts:

- Fire Risk Mitigation Memorandum Account – Includes costs incurred for wildfire risk mitigation which were not included in PG&E's 2020 Wildfire Mitigation Plan (WMP) and not associated with wildfire mitigations described in PG&E's 2020 General Rate Case (GRC) that are recorded in the Wildfire Mitigation Balancing Account (WMBA). PG&E will determine the incrementality of these amounts to the Company's revenue requirement when it applies for cost recovery;
- WMP Memorandum Account – Includes costs incurred to implement PG&E's approved WMP that are not associated with wildfire mitigations described in PG&E's 2020 GRC that are recorded in the WMBA. PG&E will determine the incrementality of these amounts to the Company's revenue requirement when it applies for cost recovery; and
- WMBA – Includes ongoing wildfire mitigation program support costs forecast and described in the 2023 GRC.

This program relates to safety, reliability, or maintenance because the memorandum and balancing accounts track work to address mitigating wildfire risk. In Shared Services, specific investments include Corporate Real Estate Strategy and Services' ongoing lease and rent expenditures for Wildfire facilities (WSIP and DTS/FAST) and Land and Environmental Management's work with the Water Board in compliance with Senate Bill 901 to develop and implement a statewide permit program for wildfire mitigation work activities located in and adjacent to waters of the state.

MWC JE – Manage Land Services – Includes costs to establish policies and provide support for the management and protection of the Company's land rights in support of PG&E's utility operations. MWC JE also includes costs to manage the Company's timberlands to achieve optimal revenues while maintaining and/or enhancing timberland values. This program does not relate to safety, reliability, or maintenance.

MWC JH – Real Estate Strategy and Transactions – Includes costs for long-term real estate strategy development, space demand forecasting and

planning and lease administration and transaction management. This program relates to safety, reliability, or maintenance because the facilities are required to support PG&E's safe and reliable delivery of energy, and the funding is for maintenance of the buildings and related seismic safety.

MWC JK – Manage Environmental Remediation-Earnings – Includes costs for the clean-up of contaminated sites which are **not** recovered through other proceedings, such as the Hazardous Substance Mechanism, or decommissioning accounts. These activities include internal labor and expenses associated with management and support of the site remediation as well as contractor and legal fees. This program does not relate to safety, reliability, or maintenance.

MWC JL – Procure Materials & Services – Includes costs to procure goods and services, including implementing programs to improve organizational effectiveness, developing supplier alliances, and maintaining and promoting a diverse supplier base. This program relates to safety and reliability because it supports establishing contracts for Wildfire System Hardening, the Wildfire Program Management Office and unit pricing other contract support services for Wildfire hardening efforts.

MWC JV – Maintain Applications and Infrastructure – Includes costs for ongoing maintenance, operations and repair for PG&E's IT applications, systems, and infrastructure. In addition, cybersecurity ongoing maintenance and operations as well as project costs are addressed. This program relates to safety, reliability, or maintenance because it contains both controls and mitigations for the Cybersecurity Risk event and mitigations for the IT Asset Failure Cross-Cutter Factor.

MWC KX – Provide Human Resource Services – Represents costs for the Integrated Disability Management program and support; Employee Health & Wellness program; as well as Risk and Compliance support for several Shared Services organizations. This program does relate to safety, reliability, or maintenance because the Employee Heath & Wellness program is a part of the mitigation programs for the Employee Safety Incident risk.

MWC KY – Provide Regulations Services – Includes costs for regulatory services and support. This program does not relate to safety, reliability, or maintenance.

MWC KZ – Provide Risk and Security Services – Includes support for corporate security, enterprise operations risk management, internal audit, and insurance functions. In Shared Services, this work is Corporate Security and Enterprise Risk Management expense costs. Corporate Security includes guard services, investigations and investigators, executive protection, access control, physical security testing, video monitoring security facilities, and maintenance of security equipment. This program relates to safety, reliability, or maintenance because it contains mitigations and controls for the Physical Attack Cross-Cutter Factor.

MWC OM – Operational Management –Includes labor and employee related costs to provide supervision and management support. MWC OM also includes costs incurred by the administrative staff working for the supervisors/managers. This program does not relate to safety, reliability, or maintenance.

MWC OS – Operational Support –Includes labor and employee related costs to provide services and support that are unrelated to supervision and management. Examples include Business Finance and Sourcing that support the FA. This program does relate to safety, reliability and maintenance because it includes costs for the Regional Safety program.

MWC TA – Manage Fleet Services – Incudes costs associated with Fleet Fuel and Rental costs in Transportation Services. In addition, this MWC addresses costs related to PG&E's heavy-lift helicopters that provide both service restoration and CAL FIRE use for emergency response during fire season. This program relates to safety, reliability, and maintenance as it supports wildfire mitigations by improving wildfire response capabilities and potentially reducing wildfire consequences to PG&E and public infrastructure.

E. MWC Descriptions – Capital

MWC 04 – Fleet/Automotive Equipment – Includes acquisition of vehicles, power-operated and off-road equipment, and trailers needed to respond to customer service requests and the myriad of maintenance and construction needs of the Company. This program does not relate to safety or reliability, but it does relate to maintenance.

MWC 05 – Tools & Equipment – Includes purchase of tools and equipment required to perform various functions, including fleet repairs, warehouse operations, etc. This program does relate to safety, reliability, or maintenance because a modest amount was used for tools purchased by Enterprise Health and Safety in support of Contractor safety.

MWC 12 – Implement Environment Projects – Includes costs associated with repairing, replacing, or upgrading equipment and facilities to comply with environmental regulations. This program does not relate to safety, reliability, or maintenance.

MWC 21 – Purchase/Install – Other Capital – Includes costs related to the miscellaneous purchase of capital and/or the disposition and sale of PG&E's surplus, obsolete or damaged assets. In addition, this MWC addresses costs related to PG&E's drones as well as "in cab safety equipment" (cameras) specifically selected to improve driver safety. This program does relate to safety, reliability, or maintenance because it directly addresses reducing the Motor Vehicle Incident risk.

MWC 22 – Maintain Buildings – Includes the costs to replace and construct base buildings, to extend the life of building components, correct building component deficiencies, improve equipment operating efficiencies, replace failed or functionally obsolete building components, and increase the operating reliability of buildings and yards. This includes furniture, office equipment, and IT Infrastructure for buildings. MWC 22 enhances reliability through incremental investment informed by the FCI or Facility Condition Index values for buildings and systems. This program relates to safety, reliability, or maintenance because the facilities are required to support PG&E's safe and reliable delivery of energy, and the funding is for maintenance of the buildings and related seismic safety.

MWC 23 – Implement Real Estate Strategy – Includes the costs for new buildings and yards, including the purchase of land and the purchase and installation of furniture, office equipment, and IT Infrastructure, as well as the costs to improve building environmental sustainability, to implement workplace strategy and to optimize the real estate portfolio. This program relates to safety, reliability, or maintenance because it supports seismic safety as it relates to CSO relocations and wildfire mitigations.

MWC 2F – Build Applications and Infrastructure – Includes the costs to design, develop and enhance applications, systems, and infrastructure technology solutions. In addition, costs for Cybersecurity projects are addressed. This program relates to safety, reliability, or maintenance because it contains mitigations for the for the Cyber Attack Risk Assessment and Mitigation Phase risk and mitigations for the IT Asset Failure Cross-Cutter Factor.

MWC 3N – Install/Replace Security Assets – Includes the costs to design, build, install, and replace Corporate Security assets. This program relates to safety, reliability, or maintenance because it contains mitigations for the Physical Attack Cross-Cutter Factor.

F. Comparison by MWC for Non-Safety, Reliability, and Maintenance Work Tables

TABLE 6-5
2025 RSAR
2023 GRC CYCLE SHARED SERVCES/IT EXPENSE COMPARISON BY MAT FOR NON-SAFETY, RELIABILITY AND MAINTENANCE WORK
(THOUSANDS OF DOLLARS)

	A	B	C1	C2	C3	C4	C5	D	E	F	G1	G2	G3	H	I1	I2	I3	J	K1	K2	L1	L2
Line No	Type (O&M Expense or Capital)	Functional Area	MWC	MWC Name	RAMP Risk Name	RAMP Mitigation and/or Control Name	2023 GRC Testimony Reference	RAMP Roll-up (Yes/No)	Program / Project Life (years)	Program / Project Year	Imputed Adopted Annual Costs			Imputed Cost for 2023 GRC Cycle to Date ($) (G1+G2+G3)	Actual Annual Costs			Actual Cost for 2023 GRC Cycle to Date ($) (I1+I2+I3)	Difference for 2025 ($) (I3-G3)	Difference for 2023 GRC Cycle to Date ($) (J-H)	Spending Percent Variance for 2025 (%) ((I3-G3)/ G3*100)	Spending Percent Variance for 2023 GRC Cycle (%) (J/H)
											2023 Imputed Adopted Costs	2024 Imputed Adopted Costs	2025 Imputed Adopted Costs		2023 Actual Costs	2024 Actual Costs	2025 Actual Costs					
1	O&M Expense	Shared Services	AB	Misc Expense	Non-SRM Total	Non-SRM Total	Ex 7, Ch 2 Ex 7, Ch 3 Ex 7, Ch 4 Ex 7, Ch 6	No	On-Going	Annual	0.0	0.0	284,761.9	284,761.9	0.0	0.0	6,976.9	6,976.9	(277,785.0)	(277,785.0)	-97.5%	-97.5%
2	O&M Expense	IT	AB	Misc Expense	Non-SRM Total	Non-SRM Total	Ex 7, Ch 8	No	On-Going	Annual	0.0	0.0	0.0	0.0	0.0	0.0	(125.9)	(125.9)	(125.9)	(125.9)	100.0%	100.0%
3	O&M Expense	Shared Services	AK	Manage Environmental Oper	Non-SRM Total	Non-SRM Total	Ex 7, Ch 6	No	On-Going	Annual	0.0	0.0	10,307.9	10,307.9	0.0	0.0	3,887.7	3,887.7	(6,420.2)	(6,420.2)	-62.3%	-62.3%
4	O&M Expense	Shared Services	AY	Habitat and Species Protection	Non-SRM Total	Non-SRM Total	Ex 7, Ch 6	No	On-Going	Annual	343.5	343.2	344.3	1,031.0	480.3	528.6	358.1	1,367.0	13.9	336.0	4.0%	32.6%
5	O&M Expense	Shared Services	BP	Manage DCPP Business	Non-SRM Total	Non-SRM Total	Ex 7, Ch 2	No	On-Going	Annual	1,324.9	1,365.8	1,408.9	4,099.6	464.7	0.0	0.0	464.7	(1,408.9)	(3,634.9)	-100.0%	-88.7%
6	O&M Expense	Shared Services	CR	Mnge Waste Disp & Transp	Non-SRM Total	Non-SRM Total	Ex 7, Ch 6	No	On-Going	Annual	0.0	0.0	0.0	0.0	0.0	0.0	238.3	238.3	238.3	238.3	100.0%	100.0%
7	O&M Expense	Shared Services	EP	Manage Property & Bldgs	Non-SRM Total	Non-SRM Total	Ex 7, Ch 5	No	On-Going	Annual	0.0	0.0	0.0	0.0	0.0	0.0	182.4	182.4	182.4	182.4	100.0%	100.0%
8	O&M Expense	Shared Services	ES	Implement Environment Projects	Non-SRM Total	Non-SRM Total	Ex 7, Ch 6	No	On-Going	Annual	705.7	703.2	703.5	2,112.4	623.3	1,161.1	1,402.4	3,186.8	698.9	1,074.4	99.4%	50.9%
9	O&M Expense	Shared Services	JE	Manage Land Services	Non-SRM Total	Non-SRM Total	Ex 7, Ch 6	No	On-Going	Annual	4,504.3	4,549.1	4,608.8	13,662.2	3,708.8	334.9	6,340.5	10,384.2	1,731.7	(3,278.0)	37.6%	-24.0%
10	O&M Expense	Shared Services	JH	Implement RealEstate Strategy	Non-SRM Total	Non-SRM Total	Ex 7, Ch 5	No	On-Going	Annual	0.0	0.0	0.0	0.0	0.0	0.0	111.7	111.7	111.7	111.7	100.0%	100.0%
11	O&M Expense	Shared Services	JK	Manage Environmental Remediation - Earnings	Non-SRM Total	Non-SRM Total	Ex 7, Ch 6	No	On-Going	Annual	6,087.6	6,221.6	6,369.6	18,678.8	3,919.0	2,281.2	2,707.3	8,907.5	(3,662.3)	(9,771.3)	-57.5%	-52.3%
12	O&M Expense	Shared Services	JL	Procure Materials & Services	Non-SRM Total	Non-SRM Total	Ex 7, Ch 4	No	On-Going	Annual	0.0	0.0	18,731.9	18,731.9	0.0	0.0	(7,916.5)	(7,916.5)	(26,648.4)	(26,648.4)	-142.3%	-142.3%
13	O&M Expense	Shared Services	JV	Maintain IT Apps & Infra	Non-SRM Total	Non-SRM Total	Ex 7, Ch 2 Ex 7, Ch 4 Ex 7, Ch 6	No	On-Going	Annual	0.0	0.0	925.9	925.9	0.0	0.0	40.7	40.7	(885.3)	(885.3)	-95.6%	-95.6%
14	O&M Expense	IT	JV	Maintain IT Apps & Infra	Non-SRM Total	Non-SRM Total	Ex 7, Ch 8	No	On-Going	Annual	0.0	0.0	403,803.5	403,803.5	0.0	0.0	345,051.3	345,051.3	(58,752.2)	(58,752.2)	-14.5%	-14.5%
15	O&M Expense	Shared Services	KX	Prov Human Resource Svcs	Non-SRM Total	Non-SRM Total	Ex 7, Ch 1	No	On-Going	Annual	0.0	0.0	5.4	5.4	0.0	0.0	0.0	0.0	(5.4)	(5.4)	-100.0%	-100.0%
16	O&M Expense	Shared Services	KY	Provide Regulation Services	Non-SRM Total	Non-SRM Total	Ex 7, Ch 6	No	On-Going	Annual	1,496.8	1,527.0	1,558.9	4,582.7	1,396.9	2,091.7	2,980.7	6,469.2	1,421.7	1,886.6	91.2%	41.2%
17	O&M Expense	Shared Services	LO	Corp A&G Allocation - ATL	Non-SRM Total	Non-SRM Total	Ex 7, Ch 5	No	On-Going	Annual	0.0	0.0	0.0	0.0	283.5	273.7	190.7	747.9	190.7	747.9	100.0%	100.0%
18	O&M Expense	IT	LO	Corp A&G Allocation - ATL	Non-SRM Total	Non-SRM Total	Ex 7, Ch 8	No	On-Going	Annual	0.0	0.0	0.0	0.0	0.0	0.0	204.8	204.8	204.8	204.8	100.0%	100.0%
19	O&M Expense	Shared Services	OM	Operational Management	Non-SRM Total	Non-SRM Total	Ex 7, Ch 6	No	On-Going	Annual	541.1	556.2	572.8	1,670.0	1,050.7	1,447.6	1,374.4	3,872.8	801.7	2,202.8	140.0%	131.9%
20	O&M Expense	IT	OM	Operational Management	Non-SRM Total	Non-SRM Total	Ex 7, Ch 8	No	On-Going	Annual	1,435.7	1,466.8	1,499.6	4,402.0	528.7	2,399.1	2,584.6	5,512.4	1,085.0	1,110.4	72.4%	25.2%
21	O&M Expense	Shared Services	OS	Operations Support	Non-SRM Total	Non-SRM Total	Ex 7, Ch 4 Ex 7, Ch 6	No	On-Going	Annual	0.0	0.0	12,557.3	12,557.3	0.0	0.0	42,602.0	42,602.0	30,044.7	30,044.7	239.3%	239.3%
22	O&M Expense	IT	OS	Operations Support	Non-SRM Total	Non-SRM Total	Ex 7, Ch 8	No	On-Going	Annual	0.0	0.0	0.0	0.0	0.0	0.0	5,386.0	5,386.0	5,386.0	5,386.0	100.0%	100.0%
23	O&M Expense	Shared Services	TA	Manage Fleet Services	Non-SRM Total	Non-SRM Total	Ex 7, Ch 2	No	On-Going	Annual	0.0	0.0	0.0	0.0	0.0	0.0	338,860.4	338,860.4	338,860.4	338,860.4	100.0%	100.0%
24	O&M Expense	Shared Services	ZC	Corporate Items	Non-SRM Total	Non-SRM Total	Ex 7, Ch 2	No	On-Going	Annual	0.0	0.0	(164,394.8)	(164,394.8)	0.0	0.0	(223,068.2)	(223,068.2)	(58,673.4)	(58,673.4)	35.7%	35.7%
25	O&M Expense	IT	ZC	Corporate Items	Non-SRM Total	Non-SRM Total	Ex 7, Ch 8	No	On-Going	Annual	0.0	0.0	(39,134.1)	(39,134.1)	0.0	0.0	(106,249.7)	(106,249.7)	(67,115.6)	(67,115.6)	171.5%	171.5%

TABLE 6-6
2025 RSAR
2023 GRC CYCLE CORPORATE REAL ESTATE CAPITAL COMPARISON BY MAT FOR NON-SAFETY, RELIABILITY AND MAINTENANCE WORK
(THOUSANDS OF DOLLARS)

	A	B	C1	C2	C3	C4	C5	D	E	F	G1	G2	G3	H	I1	I2	I3	J	K1	K2	L1	L2
											Imputed Adopted Annual Costs				Actual Annual Costs							
Line No	Type (O&M Expense or Capital)	Functional Area	MWC	MWC Name	RAMP Risk Name	RAMP Mitigation and/or Control Name	2023 GRC Testimony Reference	RAMP Roll-up (Yes/No)	Program / Project Life (years)	Program / Project Year	2023 Imputed Adopted Costs	2024 Imputed Adopted Costs	2025 Imputed Adopted Costs	Imputed Cost for 2023 GRC Cycle to Date ($) (G1+G2+G3)	2023 Actual Costs	2024 Actual Costs	2025 Actual Costs	Actual Cost for 2023 GRC Cycle to Date ($) (I1+I2+I3)	Difference for 2025 ($) (I3-G3)	Difference for 2023 GRC Cycle to Date ($) (J-H)	Spending Percent Variance for 2025 (%) ((I3-G3)/ G3*100)	Spending Percent Variance for 2023 GRC Cycle (%) (J/H)
1	Capital	Shared Services	04	Fleet/Automotive Equipment	Non-SRM Total	Non-SRM Total	Ex 7, Ch 2	No	On-Going	Annual	113,116.4	117,656.1	121,323.9	352,096.4	102,820.1	135,711.6	143,862.3	382,394.0	22,538.4	30,297.6	18.6%	8.6%
2	Capital	Shared Services	05	Tools & Equipment	Non-SRM Total	Non-SRM Total	Ex 7, Ch 2 Ex 7, Ch 3 Ex 7, Ch 6	No	On-Going	Annual	2,495.5	2,595.7	2,676.6	7,767.9	4,931.8	2,687.3	4,914.5	12,533.6	2,237.9	4,765.7	83.6%	61.4%
3	Capital	Shared Services	12	Implement Environment Projects	Non-SRM Total	Non-SRM Total	Ex 7, Ch 6	No	On-Going	Annual	8,066.1	8,389.8	8,651.4	25,107.3	11,598.0	11,869.0	13,537.8	37,004.8	4,886.4	11,897.4	56.5%	47.4%
4	Capital	Shared Services	21	Purchase/Install - Other Capital	Non-SRM Total	Non-SRM Total	Ex 7, Ch 2 Ex 7, Ch 3 Ex 7, Ch 6	No	On-Going	Annual	654.2	680.5	701.7	2,036.4	5,613.2	1,015.6	7,203.9	13,832.6	6,502.2	11,796.2	926.6%	579.3%
5	Capital	Shared Services	23	Implement RealEstate Strategy	Non-SRM Total	Non-SRM Total	Ex 7, Ch 5	No	On-going	Annual	0.0	0.0	0.0	0.0	0.0	0.0	3,239.6	3,239.6	3,239.6	3,239.6	100.0%	100.0%
6	Capital	IT	2F	Build IT Apps & Infra	Non-SRM Total	Non-SRM Total	Ex 7, Ch 8	No	On-Going	Annual	0.0	0.0	0.0	0.0	0.0	0.0	31,426.7	31,426.7	31,426.7	31,426.7	100.0%	100.0%

PACIFIC GAS AND ELECTRIC COMPANY

SECTION 7

HUMAN RESOURCES

IMPUTED ADOPTED VS. RECORDED COMPARISON

PACIFIC GAS AND ELECTRIC COMPANY
SECTION 7
HUMAN RESOURCES
IMPUTED ADOPTED VS. RECORDED COMPARISON

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PACIFIC GAS AND ELECTRIC COMPANY
SECTION 7
HUMAN RESOURCES
IMPUTED ADOPTED VS. RECORDED COMPARISON

A. Introduction

This section includes the following information for the Human Resources (HR) functional area: a comparison of the total 2023, 2024, and 2025 imputed adopted spend to the actual spend, for the years 2023, 2024, and 2025, as well as the required data points per program as defined and required in Decision (D.) 22-10-002.[1] This section also includes, for programs that are related to safety, reliability, or maintenance, the Major Work Category (MWC)/Maintenance Activity Type (MAT) Code descriptions, imputed adopted versus actual cost comparison details and variance explanations.[2] As required by D.19-04-020,[3] the MWC/MAT Code descriptions include a discussion of how each program/project relates to safety, reliability, or maintenance.

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1 D.22-01-002, Appendices A and B.

2 The HR organization expenses are not tracked by MWC or MAT; the expenses are tracked by department. The HR organization capital expenditures are tracked by MWC.

3 Attachment 2, p. 9.

B. Comparison Summary Tables

TABLE 7-1
2025 RISK SPENDING ACCOUNTABILITY REPORT (RSAR)
2023 GENERAL RATE CASE (GRC) CYCLE HR EXPENSE COMPARISON SUMMARY
(THOUSANDS OF DOLLARS)

	A	B	C1	C2	C3	D	E1	E2	E3	F	G1	G2	H1	H2
			Imputed Adopted Annual Costs			Imputed Cost for 2023 GRC Cycle to Date ($) (C1+C2+C3)	Actual Annual Costs			Actual Cost for 2023 GRC Cycle to Date ($) (E1+E2+E3)	Difference for 2025 ($) (E3-C3)	Difference for 2023 GRC Cycle to Date ($) (F-D)	Percent Variance for 2025 (%) ((E3-C3)/C3*100)	Percent Variance for 2023 GRC Cycle to Date (%) ((F-D)/D*100)
Line No.	Type (O&M Expense or Capital)	Organization	2023 Imputed Adopted Costs	2024 Imputed Adopted Costs	2025 Imputed Adopted Costs		2023 Actual Costs	2024 Actual Costs	2025 Actual Costs					
1	O&M Expense - A&G	Human Resources	87,921.5	90,135.6	92,525.5	270,582.6	105,205.7	104,948.9	92,558.8	302,713.4	33.3	32,130.8	0.04%	11.9%
2		**Human Resources**	**87,921.5**	**90,135.6**	**92,525.5**	**270,582.6**	**105,205.7**	**104,948.9**	**92,558.8**	**302,713.4**	**33.3**	**32,130.8**	**0.04%**	**11.9%**

TABLE 7-2
2025 RSAR
2023 GRC CYCLE HR CAPITAL COMPARISON SUMMARY
(THOUSANDS OF DOLLARS)

	A	B	C1	C2	D1	D2	D3	E	F1	F2	F3	G	H1	H2	I1	I2
					Imputed Adopted Annual Costs			Imputed Cost for 2023 GRC Cycle to Date ($) (D1+D2+D3)	Actual Annual Costs			Actual Cost for 2023 GRC Cycle to Date ($) (F1+F2+F3)	Difference for 2025 ($) (F3-D3)	Difference for 2023 GRC Cycle to Date ($) (G-E)	Percent Variance for 2025 (%) ((F3-D3)/D3*100)	Percent Variance for 2023 GRC Cycle to Date (%) ((G-E)/E*100)
Line No.	Type (O&M Expense or Capital)	Organization	Spending Category - MWC	MWC	2023 Imputed Adopted Costs	2024 Imputed Adopted Costs	2025 Imputed Adopted Costs		2023 Actual Costs	2024 Actual Costs	2025 Actual Costs					
1	Capital	Human Resources	PG&E Academy	05	30.6	31.9	32.8	95.3	21.6	78.9	5.8	106.2	(27.1)	10.9	-82.5%	11.4%
2	Capital	Human Resources	PG&E Academy	22	1,071.8	1,114.8	1,149.5	3,336.1	517.5	2,535.1	2,202.4	5,255.0	1,052.9	1,919.0	91.6%	57.5%
3	Capital	Human Resources	Build IT Apps & Infra	2F	0.0	0.0	0.0	0.0	0.0	365.7	0.0	365.7	0.0	365.7	100.0%	100.0%
4		**Human Resources**			**1,102.4**	**1,146.6**	**1,182.4**	**3,431.4**	**539.1**	**2,979.8**	**2,208.1**	**5,727.0**	**1,025.8**	**2,295.6**	**86.8%**	**66.9%**

C. HR Comparison for Safety, Reliability, and Maintenance Work Tables

TABLE 7-3
2025 RSAR
2023 GRC CYCLE HR EXPENSE COMPARISON
FOR SAFETY, RELIABILITY, AND MAINTENANCE WORK
(THOUSANDS OF DOLLARS)

	A	B	C1	C2	C3	C4	C5	D	E	F	G1	G2	G3	H	I1	I2	I3	J	K1	K2	L1	L2	L3	L4	M	N1-S2	S3	T	U	V1	V2	V3	W	X
											Imputed Adopted Annual Costs				Actual Annual Costs																Forecast				
Line No	Type (O&M Expense or Capital)	Functional Area	MWC	MWC Name [a]	RAMP Risk Name	RAMP Mitigation and/or Control Name	2023 GRC Testimony Reference	RAMP Roll-up (Yes/No)	Program / Project Life (years)	Program / Project Year	2023 Imputed Adopted Costs	2024 Imputed Adopted Costs	2025 Imputed Adopted Costs	Imputed Cost for 2023 GRC Cycle to Date ($) (G1+G2+G3)	2023 Actual Costs	2024 Actual Costs	2025 Actual Costs	Actual Cost for 2023 GRC Cycle to Date ($) (I1+I2+I3)	Difference for 2025 ($) (I3-G3)	Difference for 2023 GRC Cycle to Date ($) (J-H)	Spending Percent Variance for 2025(%) ((I3-G3)/G3*100)	Spending Percent Variance for 2023 GRC Cycle (%) (J-H/H*100)	Spending Variance Explanation Required (Y/N)	Percentage Variance Explanation Required (Y/N)	Unit Type [b]	Unit Columns Omitted	Unit Variance Explanation Required (Y/N)	2025 Cost Variance Explanation	2025 Unit Variance Explanation	Scope (U, O, or T)	Schedule (U, O, or T)	Budget (U, O, or T)	Status	Completion Status Statement
1	O&M Expense	Human Resources	N/A	PG&E Academy	SRM Total (Non-RAMP)	SRM Total (Non-RAMP)	Ex 8, Ch 6	No	On-going	Annual	40,427.0	41,244.3	42,185.2	123,856.6	32,021.1	33,323.5	29,050.8	94,395.4	(13,134.4)	(29,461.2)	-31.1%	-23.8%	YES	YES	Non-Unitized: See footnote (b).	-	NO	Expenses were below imputed regulatory values due to a reduction contractor spend in Electric and Gas to support curriculum development.	Non-Unitized: See footnote (b).	On-Target	On-Target	On-Target	Proceeding as Planned	PG&E Academy provides ongoing support and is on target to continue to deliver on Enterprise training needs by developing and delivering of all types of training, including technical, equipment, technology, and safety and compliance through the 2023 GRC cycle.

(a) In the 2023 GRC, PG&E Academy is a department within the Human Resources organization and is not a MWC.
(b) PG&E Academy relies on activity based costs that are aggregated by function and activity, not standardized unit outputs.

TABLE 7-4
2025 RSAR
2023 GRC CYCLE HR CAPITAL COMPARISON
FOR SAFETY, RELIABILITY, AND MAINTENANCE WORK
(THOUSANDS OF DOLLARS)

	A	B	C1	C2	C3	C4	C5	D	E	F	G1	G2	G3	H	I1	I2	I3	J	K1	K2	L1	L2	L3	L4	M	N1-S2	S3	T	U	V1	V2	V3	W	X
											Imputed Adopted Annual Costs				Actual Annual Costs																Forecast				
Line No	Type (O&M Expense or Capital)	Functional Area	MWC	MWC Name [a]	RAMP Risk Name	RAMP Mitigation and/or Control Name	2023 GRC Testimony Reference	RAMP Roll-up (Yes/No)	Program/ Project Life (years)	Program/ Project Year	2023 Imputed Adopted Costs	2024 Imputed Adopted Costs	2025 Imputed Adopted Costs	Imputed Cost for 2023 GRC Cycle to Date ($) (G1+G2+G3)	2023 Actual Costs	2024 Actual Costs	2025 Actual Costs	Actual Cost for 2023 GRC Cycle to Date ($) (I1+I2+I3)	Difference for 2025 ($) (I3-G3)	Difference for 2023 GRC Cycle to Date ($) (J-H)	Spending Percent Variance for 2025 (%) ((I3-G3)/G3*100)	Spending Percent Variance for 2023 GRC Cycle (%) (J-H/H*100)	Spending Variance Explanation Required (Y/N)	Percentage Variance Explanation Required (Y/N)	Unit Type [b]	Unit Columns Omitted	Unit Variance Explanation Required (Y/N)	2025 Cost Variance Explanation	2025 Unit Variance Explanation	Scope (U, O, or T)	Schedule (U, O, or T)	Budget (U, O, or T)	Status	Completion Status Statement
1	Capital	Human Resources	5	PG&E Academy	SRM Total (Non-RAMP)	SRM Total (Non-RAMP)	Ex 8, Ch 6	No	On-going	Annual	30.6	31.9	32.8	95.3	21.6	78.9	5.7	106.2	(27.1)	10.9	-82.5%	11.4%	NO	NO	Non-Unitized: See footnote (b).	-	NO	Below variance threshold.	Non-Unitized: See footnote (b).	On-Target	On-Target	On-Target	Proceeding as Planned	This ongoing component of PG&E Academy includes the costs of tools and equipment purchased by PG&E for training facilities. The purchase of equipment is part of PG&E's training program though the 2023 GRC cycle because it allows students to learn using the same tools and equipment they will use on the job.
2	Capital	Human Resources	22	PG&E Academy	SRM Total (Non-RAMP)	SRM Total (Non-RAMP)	Ex 8, Ch 6	No	On-going	Annual	1,071.8	1,114.8	1,149.5	3,336.1	517.5	2,535.1	813.6	3,866.2	(335.9)	530.2	-29.2%	15.9%	NO	NO	Non-Unitized: See footnote (b).	-	NO	Below variance threshold.	Non-Unitized: See footnote (b).	On-Target	On-Target	On-Target	Proceeding as Planned	This ongoing component of PG&E Academy includes upgrades and maintenance to training facilities in order to provide students with realistic simulations of the actual conditions they face in the workplace.

(a) In the 2023 GRC, PG&E Academy is a department within the Human Resources organization and is not a MWC.
(b) PG&E Academy relies on activity based costs that are aggregated by function and activity, not standardized unit outputs.

D. HR MWC Descriptions for Safety and Reliability Work – Capital

MWC 05 – Tools and Equipment – Includes the costs of tools and equipment purchased by PG&E for training facilities. The purchase of equipment is part of PG&E's training program because it allows students to learn using the same tools and equipment they will use on the job.

This MWC relates to safety, reliability, or maintenance as it includes tools and equipment purchased by PG&E for training facilities.

MWC 22 – Maintain Buildings – Includes the costs to maintain buildings, to extend the life of building components, correct building component deficiencies, improve equipment operating efficiencies, replace failed or functionally obsolete building components, and increase the operating reliability of buildings and yards. This includes furniture, office equipment, and Information Technology Infrastructure for buildings.

This MWC relates to safety, reliability, or maintenance as it includes upgrades and maintenance to training facilities in order to provide students with realistic simulations of the actual conditions they face in the workplace.

MWC 2F – Build Applications and Infrastructure – Includes the costs to design, develop and enhance applications, systems, and infrastructure technology solutions. This MWC is not related to safety, reliability, and/or maintenance.

E. Comparison for Non-Safety, Reliability, and Maintenance Work Tables

TABLE 7-5
2025 RSAR
2023 GRC CYCLE HR EXPENSE COMPARISON
FOR NON-SAFETY, RELIABILITY, AND MAINTENANCE WORK
(THOUSANDS OF DOLLARS)

	A	B	C1	C2	C3	C4	C5	D	E	F	G1	G2	G3	H	I1	I2	I3	J	K1	K2	L1	L2
											Imputed Adopted Annual Costs				Actual Annual Costs							
Line No	Type (O&M Expense or Capital)	Functional Area	MWC	MWC Name	RAMP Risk Name	RAMP Mitigation and/or Control Name	2023 GRC Testimony Reference	RAMP Roll-up (Yes/No)	Program / Project Life (years)	Program / Project Year	2023 Imputed Adopted Costs	2024 Imputed Adopted Costs	2025 Imputed Adopted Costs	Imputed Cost for 2023 GRC Cycle to Date ($) (G1+G2+G3)	2023 Actual Costs	2024 Actual Costs	2025 Actual Costs	Actual Cost for 2023 GRC Cycle to Date ($) (I1+I2+I3)	Difference for 2025 ($) (I3-G3)	Difference for 2023 GRC Cycle to Date ($) (J-H)	Spending Percent Variance for 2025 (%) ((I3-G3)/G3*100)	Spending Percent Variance for 2023 GRC Cycle (%) (J-H/H*100)
1	O&M Expense	Human Resources	N/A	Human Resources (excluding PG&E Academy)	Non-SRM Total (Non-RAMP)	Non-SRM Total (Non-RAMP)	Ex 8, Ch 2-5	No	On-going	Annual	47,494.4	48,891.2	50,033.1	146,418.7	73,184.6	70,151.0	63,216.5	206,552.1	25,690.2	60,133.4	26.3%	41.1%

TABLE 7-6
2025 RSAR
2023 GRC CYCLE HR CAPITAL COMPARISON
FOR NON-SAFETY, RELIABILITY, AND MAINTENANCE WORK
(THOUSANDS OF DOLLARS)

	A	B	C1	C2	C3	C4	C5	D	E	F	G1	G2	G3	H	I1	I2	I3	J	K1	K2	L1	L2
											Imputed Adopted Annual Costs				Actual Annual Costs							
Line No	Type (O&M Expense or Capital)	Functional Area	MWC	MWC Name	RAMP Risk Name	RAMP Mitigation and/or Control Name	2023 GRC Testimony Reference	RAMP Roll-up (Yes/No)	Program/ Project Life (years)	Program / Project Year	2023 Imputed Adopted Costs	2024 Imputed Adopted Costs	2025 Imputed Adopted Costs	Imputed Cost for 2023 GRC Cycle to Date ($) (G1+G2+G3)	2023 Actual Costs	2024 Actual Costs	2025 Actual Costs	Actual Cost for 2023 GRC Cycle to Date ($) (I1+I2+I3)	Difference for 2025 ($) (I3-G3)	Difference for 2023 GRC Cycle to Date ($) (J-H)	Spending Percent Variance for 2025 (%) ((I2-G2)/G2*100)	Spending Percent Variance for 2023 GRC Cycle (%) (J-H/H*100)
1	Capital	Human Resources (excluding PG&E Academy)	2F	Build IT Apps & Infra	Non-SRM Total (Non-RAMP)	Non-SRM Total (Non-RAMP)	Ex 8, Ch 2-5	No	N/A	N/A	0.0	0.0	0.0	0.0	0.0	365.7	0.0	365.7	0.0	365.7	0.0%	100.0%

PACIFIC GAS AND ELECTRIC COMPANY

SECTION 8

CORPORATE SERVICES (ADMINISTRATIVE AND GENERAL)

IMPUTED ADOPTED VS. RECORDED COMPARISON

PACIFIC GAS AND ELECTRIC COMPANY
SECTION 8
CORPORATE SERVICES (ADMINISTRATIVE AND GENERAL) IMPUTED
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SECTION 8
CORPORATE SERVICES (ADMINISTRATIVE AND GENERAL)
IMPUTED ADOPTED VS. RECORDED COMPARISON

A. Introduction

This section presents imputed adopted versus actual cost comparison details for the years 2023, 2024, and 2025 for the Administrative and General (A&G) items presented in Pacific Gas and Electric Company's (PG&E) 2023 General Rate Case (GRC). The Corporate Services A&G department costs presented here support services necessary for day-to-day operations.[1]

B. Comparison Summary Tables

[1] A.21-06-021, Exhibit (PG&E-9), p. 1-1.

TABLE 8-1
2025 RSAR
2023 GRC CYCLE ADMINISTRATIVE & GENERAL
CORPORATE SERVICE EXPENSE
(THOUSANDS OF DOLLARS)

	A	B	C1	C2	C3	D	E1	E2	E3	F	G1	G2	H1	H2
Line No.	Type (O&M Expense or Capital)	Organization	Imputed Adopted Annual Costs			Imputed Cost for 2023 GRC Cycle to Date ($) (C1+C2+C3)	Actual Annual Costs			Actual Cost for 2023 GRC Cycle to Date ($) (E1+E2+E3)	Difference for 2025 ($) (E3-C3)	Difference for 2023 GRC Cycle to Date ($) (F-D)	Percent Variance for 2025 (%) ((E3-C3)/C3)	Percent Variance for 2023 GRC Cycle to Date (%) ((F-D)/D)
			2023 Imputed Adopted Costs	2024 Imputed Adopted Costs	2025 Imputed Adopted Costs		2023 Actual Costs	2024 Actual Costs	2025 Actual Costs					
1	O&M Expense - A&G	Finance	55,624.4	57,146.4	58,769.9	171,540.7	61,896.6	67,332.7	63,379.5	192,608.8	4,609.7	21,068.1	7.8%	12.3%
2	O&M Expense - A&G	Risk and Audit	13,190.3	13,608.9	14,041.8	40,841.0	12,731.6	14,233.7	14,426.4	41,391.7	384.6	550.7	2.7%	1.3%
3	O&M Expense - A&G	Compliance and Ethics	8,641.2	8,861.6	9,091.8	26,594.6	12,578.9	16,464.5	11,148.6	40,191.9	2,056.8	13,597.4	22.6%	51.1%
4	O&M Expense - A&G	Regulatory Affairs	17,792.9	18,354.6	18,935.7	55,083.2	15,531.3	16,105.6	17,367.2	49,004.2	(1,568.5)	(6,079.1)	-8.3%	-11.0%
5	O&M Expense - A&G	Law	47,713.2	48,886.3	50,113.6	146,713.1	68,082.2	71,609.8	72,034.5	211,726.5	21,920.9	65,013.4	43.7%	44.3%
6	O&M Expense - A&G	PG&E Corp Secretary and Executive Offices	5,125.7	5,255.6	5,391.3	15,772.6	7,951.6	11,726.2	16,468.9	36,146.7	11,077.6	20,374.1	205.5%	129.2%
7	O&M Expense - A&G	Corporate Affairs	8,956.9	9,214.6	9,482.3	27,653.8	7,266.1	8,471.6	9,766.4	25,504.1	284.1	(2,149.7)	3.0%	-7.8%
8	O&M Expense - A&G	Strategy	0.0	0.0	0.0	0.0	0.0	0.0	8,146.2	8,146.2	8,146.2	8,146.2	100.0%	100.0%
9	**Total Administrative and General**		**157,044.6**	**161,328.1**	**165,826.3**	**484,199.0**	**186,038.3**	**205,944.1**	**212,737.7**	**604,720.1**	**46,911.4**	**120,521.1**	**28.3%**	**24.9%**

TABLE 8-2
2025 RSAR
2023 GRC CYCLE ADMINISTRATIVE & GENERAL
CORPORATE SERVICE CAPITAL
(THOUSANDS OF DOLLARS)

	A	B	C1	C2	C3	D	E1	E2	E3	F	G1	G2	H1	H2
Line No.	Type (O&M Expense or Capital)	Organization	Imputed Adopted Annual Costs			Imputed Cost for 2023 GRC Cycle to Date ($) (C1+C2+C3)	Actual Annual Costs			Actual Cost for 2023 GRC Cycle to Date ($) (E1+E2+E3)	Difference for 2025 ($) (E3-C3)	Difference for 2023 GRC Cycle to Date ($) (F-D)	Percent Variance for 2025 (%) ((E3-C3)/C3)	Percent Variance for 2023 GRC Cycle to Date (%) ((F-D)/D)
			2023 Imputed Adopted Costs	2024 Imputed Adopted Costs	2025 Imputed Adopted Costs		2023 Actual Costs	2024 Actual Costs	2025 Actual Costs					
1	Capital - A&G	Finance	0.0	0.0	0.0	0.0	753.1	0.0	0.0	753.1	0.0	753.1	0%	100.0%
2	Capital - A&G	Risk and Audit	551.2	573.3	591.2	1,715.7	0.0	0.0	665.8	665.8	74.6	(1,049.9)	12.6%	-61.2%
3	Capital - A&G	Compliance and Ethics	551.2	573.3	591.2	1,715.7	1,243.6	3,554.1	4,924.7	9,722.4	4,333.5	8,006.7	733.0%	466.7%
4	Capital - A&G	Regulatory Affairs	1,653.6	1,719.9	1,773.6	5,147.1	0.0	0.0	0.0	0.0	(1,773.6)	(5,147.1)	-100.0%	-100.0%
5	**Total Administrative and General**		**2,756.0**	**2,866.6**	**2,955.9**	**8,578.4**	**1,996.7**	**3,554.1**	**5,590.5**	**11,141.3**	**2,634.6**	**2,562.9**	**89.1%**	**29.9%**

PACIFIC GAS AND ELECTRIC COMPANY

CHAPTER 9

COMPANYWIDE ITEMS

IMPUTED ADOPTED VS. RECORDED COMPARISON

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COMPANYWIDE ITEMS
IMPUTED ADOPTED VS. RECORDED COMPARISON

A. Introduction

This section presents imputed adopted versus actual cost comparison details for the years 2023, 2024, and 2025 for the Companywide items presented in Pacific Gas and Electric Company's 2023 General Rate Case (GRC). The Companywide costs presented here include insurance premiums, settlement, and judgements, healthcare benefits, fees, and other similar costs.[1]

B. Comparison Summary Tables

[1] A.21-06-021, Exhibit (PG&E-9), p. 1-1.

TABLE 9-1
2025 RISK SPENDING ACCOUNTABILITY REPORT
2023 GRC CYCLE COMPANYWIDE EXPENSE
(THOUSANDS OF DOLLARS)

Line No.	A	B	C	D1	D2	D3	E	F1	F2	F3	G	H1	H2	I1	I2
				Imputed Adopted Annual Costs				Actual Annual Costs							
	Type (O&M Expense or Capital)	Functional Area	Companywide Expense [a]	2023 Imputed Adopted Costs [a]	2024 Imputed Adopted Costs	2025 Imputed Adopted Costs	Imputed Cost for 2023 GRC Cycle to Date ($) (D1+D2+D3)	2023 Actual Costs [a][b]	2024 Actual Costs [a][b]	2025 Actual Costs [a][b]	Actual Cost for 2023 GRC Cycle to Date ($) (F1+F2+F3)	Difference for 2025 ($) (F3-D3)	Difference for 2023 GRC Cycle to Date ($) (G-E)	Percent Variance for 2025 (%) ((F3-D3)/D3*100)	Percent Variance for 2023 GRC Cycle to Date (%) ((G-E)/E*100)
Shared Services / IT															
1	Companywide Expense	Enterprise Health & Safety	DOT Drug Testing	901.5	917.3	934.1	2,752.9	956.9	1,144.1	1,308.8	3,409.9	374.7	657.0	40.1%	23.9%
2	Companywide Expense	Enterprise Health & Safety	Employee Assistance Program	2,766.2	2,814.5	2,866.2	8,446.9	1,830.7	2,373.7	2,569.4	6,773.8	(296.8)	(1,673.1)	-10.4%	-19.8%
3	Companywide Expense	Enterprise Health & Safety	STD / LTD	32,950.5	32,951.0	32,951.5	98,853.0	63,004.9	53,160.0	55,160.1	171,325.0	22,208.6	72,472.0	67.4%	73.3%
4	Companywide Expense	Enterprise Health & Safety	Wellness	23,328.0	23,735.6	24,170.8	71,234.4	28,450.2	33,263.2	41,829.4	103,542.8	17,658.6	32,308.4	73.1%	45.4%
5	Companywide Expense	Enterprise Health & Safety	Worker's Compensation	53,030.5	53,214.5	53,404.6	159,649.5	44,480.7	47,558.9	50,107.2	142,146.8	(3,297.4)	(17,502.8)	-6.2%	-11.0%
6			**Total Share Services / IT**	**112,976.7**	**113,632.9**	**114,327.2**	**340,936.7**	**138,723.5**	**137,499.9**	**150,974.9**	**427,198.3**	**36,647.8**	**86,261.6**	**32.1%**	**25.3%**
Human Resources															
7	Companywide Expense	Human Resources	Active Employee Benefits	394,926.0	411,558.8	428,958.4	1,235,443.2	532,885.9	594,107.2	682,117.7	1,809,110.7	253,159.3	573,667.5	59.0%	46.4%
8	Companywide Expense	Human Resources	Other Benefits	10,549.5	10,733.8	10,930.6	32,213.9	12,349.7	13,788.7	10,866.8	37,005.2	(63.8)	4,791.4	-0.6%	14.9%
9	Companywide Expense	Human Resources	Post-Retirement Benefits	147,792.4	152,495.1	157,355.8	457,643.4	167,163.6	191,644.5	216,253.4	575,061.4	58,897.5	117,418.0	37.4%	25.7%
10	Companywide Expense	Human Resources	STIP	87,219.3	89,836.1	92,778.9	269,834.3	383,029.8	269,310.6	431,852.4	1,084,192.8	339,073.5	814,358.5	365.5%	301.8%
11	Companywide Expense	Human Resources	Workforce Transition	6,640.3	6,856.9	7,080.6	20,577.8	3,224.3	4,942.4	7,008.6	15,175.3	(72.0)	(5,402.5)	-1.0%	-26.3%
12	Companywide Expense	Human Resources	Rewards & Recognition Program [c]	(19,149.6)	(19,484.1)	(19,841.4)	(58,475.1)	0.0	0.0	0.0	0.0	19,841.4	58,475.1	-100.0%	-100.0%
13	Companywide Expense	Human Resources	Officer Compensation Non-SEC 3b-7 [d]	0.0	0.0	0.0	0.0	21,790.4	0.0	0.0	21,790.4	0.0	21,790.4	0.0%	100.0%
14			**Total Human Resources**	**627,977.9**	**651,996.5**	**677,263.0**	**1,957,237.3**	**1,120,443.7**	**1,073,793.2**	**1,348,098.9**	**3,542,335.9**	**670,835.9**	**1,585,098.5**	**99.1%**	**81.0%**
Administrative & General															
15	Companywide Expense	Finance	Bank Fees	9,523.2	9,689.6	9,867.3	29,080.0	8,057.1	6,560.1	7,665.8	22,283.0	(2,201.4)	(6,797.0)	-22.3%	-23.4%
16	Companywide Expense	Corp Secretary & Exec. Offices	Director Fees	1,883.9	1,916.8	1,952.0	5,752.7	2,462.8	2,600.2	3,009.7	8,072.6	1,057.7	2,320.0	54.2%	40.3%
17	Companywide Expense	Law	Litigation	18,959.0	18,959.0	18,959.0	56,877.1	36,244.9	32,001.0	44,396.3	112,642.2	25,437.3	55,765.1	134.2%	98.0%
18	Companywide Expense	Risk, Audit, & Insurance	Other General & Non-Wildfire Liability Insurance	199,297.3	199,340.4	199,386.4	598,024.1	218,337.2	207,523.0	153,172.5	579,032.8	(46,213.9)	(18,991.3)	-23.2%	-3.2%
19	Companywide Expense	Law	Third Party Claims	14,941.0	12,388.3	12,388.3	39,717.7	27,213.2	20,517.7	21,139.5	68,870.5	8,751.2	29,152.8	70.6%	73.4%
20	Companywide Expense	Administrative & General	Meals & Sports Adjustment	(318.2)	(323.8)	(329.7)	(971.6)	0.0	0.0	0.0	0.0	329.7	971.6	-100.0%	-100.0%
21		**Total Administrative and General w/o Wildfire Liability Self-Insurance**		**244,286.2**	**241,970.4**	**242,223.3**	**728,479.9**	**292,315.3**	**269,202.0**	**229,383.8**	**790,901.1**	**(12,839.4)**	**62,421.2**	**-5.3%**	**8.6%**
22															
23		**Grand Total Companywide Expense w/o Wildfire Liability Self-Insurance**		**985,240.8**	**1,007,599.8**	**1,033,813.4**	**3,026,653.9**	**1,551,482.5**	**1,480,495.1**	**1,728,457.6**	**4,760,435.2**	**694,644.2**	**1,733,781.2**	**67.2%**	**57.3%**
24															
25	Companywide Expense	Risk, Audit, & Insurance	Wildfire Liability Self-Insurance [e]	400,011.9	400,000.0	200,000.0	1,000,011.9	344,842.7	397,194.1	0.0	742,036.9	(200,000.0)	(257,975.0)	-100.0%	-25.8%
26	Companywide Expense	Risk, Audit, & Insurance	Non-Wildfire Liability Self-Insurance [f]	0.0	0.0	0.0	0.0	0.0	0.0	55,649.0	55,649.0	55,649.0	55,649.0	100.0%	100.0%
27															
28			**Grand Total Companywide Expense**	**1,385,252.7**	**1,407,599.8**	**1,233,813.4**	**4,026,665.8**	**1,896,325.2**	**1,877,689.2**	**1,784,106.7**	**5,558,121.1**	**550,293.3**	**1,531,455.2**	**44.6%**	**38.0%**

(a) Both Imputed and Actual Holding Company Companywide Expense are shown at 99%, which represents the Corporation work performed for and charged to the Utility. In the 2023 GRC Final Decision, the CPUC approved recovery of the 99%.

(b) Actual costs have been adjusted to exclude amounts that are not recovered from customers. For example, reserves associated with claims, settlements, and worker's compensation have been removed from recorded amounts. In 2024, the Workers' Compensation reserve amount was inadvertently included. Adjustment made to the 2024 Actual Costs from $40,346.1 to $47,558.9 to remove this reserve.

(c) The 2023 GRC Final Decision disallowed cost recovery of the Rewards & Recognition (R&R) program; the ($19 million) represents the total company reduction. Actual R&R spend is not a companywide expense and is included in each of the Functional Areas.

(d) In 2023 compensation labor for SEC 3b-7 and Non-SEC 3b-7 Officers was recorded as a Companywide expense, pending the 2023 GRC Final Decision, which was issued in November 2023.

(e) Wildfire Liability Self-Insurance was approved in D.23-01-005. Actuals value reflects accrued claims plus any recorded costs for that year and only the CPUC jurisdictional RRQ collected. In 2024 a total of $500.5 million was added to PG&E's Wildfire Self-Insurance Fund ($397.2 million collected from CPUC customers, $103.3 million collected from FERC customers, and $22.2 million interest), resulting in a 2024 year-end balance of $906.9 million (2024 year-end balance consists of RRQ, interest & accrued claims for years 2023 and 2024). Per D.23-01-005, PG&E's Wildfire Self-Insurance Fund shall hold up to $1.0 billion annually and the balance is to be carried over year after year during the 2023 GRC period. See Advice Letter 7556-E, filed on April 1, 2025, for additional details regarding how PG&E's Wildfire Self-Insurance Fund functions.

(f) Non-Wildfire Liability Self-Insurance was approved in D.25-03-008. Per D.25-03-008, Layer 2 of Non-Wildfire liability insurance is allocated towards self-insurance. In 2025, the Layer 2 $96 million of adopted funding is allocated $40 million ($96M/12*5 months (Jan-May)) for recovery of commercial insurance policies and $56 million ($96M/12*7 months (Jun-Dec)) to self-insurance. In 2026, all $96 million of adopted funding is allocated to the self-insurance program. PG&E's Non-Wildfire Self-Insurance Fund shall hold up to $460 million annually and the balance is to be carried over year after year during the 2023 GRC period. See Advice Letter 7XXX-E, filed on April 1, 2026, for additional details regarding how PG&E's Non-Wildfire Self-Insurance Fund functions.

PACIFIC GAS AND ELECTRIC COMPANY

SECTION 10

COST RECOVERY:

BALANCING AND MEMORANDUM ACCOUNTS

PACIFIC GAS AND ELECTRIC COMPANY
SECTION 10
COST RECOVERY:
BALANCING AND MEMORANDUM ACCOUNTS

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PACIFIC GAS AND ELECTRIC COMPANY
SECTION 10
COST RECOVERY:
BALANCING AND MEMORANDUM ACCOUNTS

A. Introduction

This section includes the balancing and memorandum accounts associated with actual expenditures for all General Rate Case (GRC) programs in Pacific Gas and Electric Company's (PG&E) 2025 Risk Spending Accountability Report (RSAR), "where any portion of the program was tracked in a balancing account or memorandum account."[1] The tables below identify which of these programs had expenditures that were recorded to a balancing or memorandum account by Major Work Category (MWC), the name of the account, the purpose of that account from the Preliminary Statement, and the year-end balance.[2,3]

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1 Decision (D.) 19-04-020, p. 37; as updated in D.22-10-002, Appendix A, p. A3 (Requirement 25).

2 As noted in the Introduction Section 1, Information Technology (IT) and Corporate Real Estate (CRE) costs attributable to the Functional Area (FA) at issue in this report are presented in a decentralized fashion, meaning FA-specific IT and CRE program costs are included within the FAs that initiated the programs.

3 Data is as of January 15, 2026.

B. Gas Distribution

TABLE 10-1
BALANCING AND MEMORANDUM ACCOUNTS INCLUDED IN 2025 RSAR FOR GAS DISTRIBUTION
(THOUSANDS OF DOLLARS)

Line No.	MWC	MWC Name	Balancing/ Memorandum Account Name	Disposition of Cost Recovery Request	Preliminary Statement Name & Purpose	2025 Actuals
1	Expense: MWC LW	Gas Leak Abatement Program	New Environmental Regulations Balancing Account (NERBA) Distribution Sub-Account	D. 23-11-069	DZ: The purpose of the NERBA is to record and track actual expenses and capital revenue requirements compared to the adopted budget for incremental best practice activities related to Grade 3 leak repairs in accordance with California Public Utilities Commission (CPUC or Commission) Resolution (Res.) G-3538. The NERBA is a two-way balancing account. The "Distribution Subaccount" records and tracks actual gas distribution expenses and capital revenue requirements compared to the adopted gas distribution revenue requirements for incremental best practice activities related to minimizing methane emissions.	$9,410
2	Expense: MWC AB	Alternative Energy Balancing Account	Alternative Energy Program Balancing Account (AEPBA)	D.23-11-069	GB: The purpose of the AEPBA is to track and record actual expenses and capital revenue requirements based on actual capital expenditures over the 2023 GRC cycle (2023-2026), up to the total adopted revenue requirements for the Alternative Energy Program (AEP). To the extent a Tier 1 Advice Letter (AL) is submitted to transfer additional avoided expenses or capital expenditures from other programs to the AEP, PG&E will include in the balancing account actual expenses or the capital revenue requirement associated with actual capital expenditures incurred during the rate case period up to the adopted values per the Tier 1 AL. The AEPBA is a one-way balancing account.	$1,802
3	Capital: MWC 3P	Gas Leak Abatement Program	NERBA Distribution Sub-Account	D.23-11-069	DZ: The purpose of the NERBA is to record and track actual expenses and capital revenue requirements compared to the adopted budget for incremental best practice activities related to Grade 3 leak repairs in accordance with Commission Res.G-3538. The NERBA is a two-way balancing account. The "Distribution Subaccount" records and tracks actual gas distribution expenses and capital revenue requirements compared to the adopted gas distribution revenue requirements for incremental best practice activities related to minimizing methane emissions.	$2,908

TABLE 10-1
BALANCING AND MEMORANDUM ACCOUNTS INCLUDED IN 2025 RSAR FOR GAS DISTRIBUTION
(THOUSANDS OF DOLLARS)
(CONTINUED)

Line No.	MWC	MWC Name	Balancing/ Memorandum Account Name	Disposition of Cost Recovery Request	Preliminary Statement Name & Purpose	2025 Actuals
4	Capital: MWC 29	Gas Distribution Customer Connects	Gas Distribution New Business Balancing Account (GDNBBA)	D.23-11-069	GC: The purpose of the GDNBBA is to track and record the difference between capital revenue requirements associated with adopted capital expenditures incurred for gas distribution new business connection costs, MWC 29, and the revenue requirements associated with actual capital expenditures over the 2023 GRC cycle (2023-2026). The GDNBBA is a one-way account.	$38,993

C. Gas Transmission and Storage

TABLE 10-2
BALANCING AND MEMORANDUM ACCOUNTS INCLUDED IN 2025 RSAR FOR GAS TRANSMISSION AND STORAGE (GT&S)
(THOUSANDS OF DOLLARS)

Line No.	MWC	MWC Name	Balancing/ Memorandum Account Name	Disposition of Cost Recovery Request	Preliminary Statement Name & Purpose	2025 Actuals
1	Expense: MWC HP	Transmission Integrity Management Program (TIMP)	Transmission Integrity Management Program Balancing Account (TIMPBA)	D.23-11-069	CL: The purpose of the TIMPBA is to track the difference between adopted expenses related to PG&E's TIMP and actual expenses incurred. The TIMPBA is a one-way balancing account. This account is comprised of a Main Account, which tracks amounts related to backbone transmission and/or storage activity that is recovered from all customers and a Local Transmission (LT) Subaccount, which tracks amounts related to LT activity that is recovered from all customers except Backbone Service-Level end-use customers who do not fund LT activities.	$235,802
2	Expense: MWC AH	Maintain Gas Storage Facilities	Gas Storage Balancing Account (GSBA)	D.23-11-069	EJ: The purpose of the GSBA is to track and record actual expenses and capital revenue requirements based on actual capital expenditures, compared to the revenue requirements based on the adopted capital expenditures for PG&E's natural gas storage facilities, excluding Gill Ranch. The GSBA is a two-way balancing account. The account is subject to a reasonableness review.	$9,703

TABLE 10-2
BALANCING AND MEMORANDUM ACCOUNTS INCLUDED IN 2025 RSAR FOR GT&S
(THOUSANDS OF DOLLARS)
(CONTINUED)

Line No.	MWC	MWC Name	Balancing/ Memorandum Account Name	Disposition of Cost Recovery Request	Preliminary Statement Name & Purpose	2025 Actuals
3	Expense: MWC JT	GT Reliability & General Maintenance	Gas Statutes Regulations and Rules Memorandum Account (GSRRMA)	D.23-11-069	EL: The purpose of the GSRRMA is to track and record incremental costs to comply with any new federal or state statutes, regulations and rules, or new or changed interpretation by a regulatory body of statutes, regulations and rules, which are issued between GT&S funding cycles for which PG&E has not been able to incorporate a forecast of costs into a rate case and which are not already addressed and recorded in another account. This account is comprised of a Main Account, which records backbone transmission and/or storage costs for future recovery from all customers and a LT Subaccount, which records LT costs for future recovery from all customers except Backbone Service-Level end-use customers who do not fund LT activities.	$16
4	Expense: MWC AB	Misc Expense				$921
5	Expense: MWC GJ	Gas Transmission Mitigate Corr				$2,122
6	Expense MWC JO	GT Pipeline Maintenance				$9
7	Capital: MWC 75	GT Pipeline Reliability				$9
8	Capital: MWC 3L	Gas Transmission Storage Wells	GSBA	D.23-11-069	EJ: The purpose of the GSBA is to track and record actual expenses and capital revenue requirements based on actual capital expenditures, compared to the revenue requirements based on the adopted capital expenditures for PG&E's natural gas storage facilities, excluding Gill Ranch. The GSBA is a two-way balancing account. The account is subject to a reasonableness review.	$118,455
9	Capital: MWC 3K	Gas Trans Remediate Corrosion	Internal Corrosion Balancing Account (ICBA)	D.23-11-069	ER: The purpose of the ICBA is to track the difference between the capital revenue requirements associated with adopted capital expenditures for the Internal Corrosion Program and the revenue requirement associated with actual capital expenditures over the 2023-2026 rate case cycle. The ICBA is a one-way balancing account. This account is comprised of a Main Account, which tracks amounts related to backbone transmission and/or storage activity that is recovered from all customers and a LT Subaccount, which tracks amounts related to LT activity that is recovered from all customers except Backbone Service-Level end-use customers who do not fund LT activities.	$4,090

TABLE 10-2
BALANCING AND MEMORANDUM ACCOUNTS INCLUDED IN 2025 RSAR FOR GT&S
(THOUSANDS OF DOLLARS)
(CONTINUED)

Line No.	MWC	MWC Name	Balancing/ Memorandum Account Name	Disposition of Cost Recovery Request	Preliminary Statement Name & Purpose	2025 Actuals
10	Capital: MWC 98	GT Integrity Management	In-Line Inspection Balancing Account (ILIBA)	D.23-11-069	FA: The purpose of the ILIBA is to record the difference between capital revenue requirements associated with adopted capital expenditures for the Traditional In-Line Inspection (ILI) Upgrade program and the revenue requirement associated with actual capital expenditures for the adopted 16 Traditional ILI projects (4-projects per) on an aggregate basis over the 2023-2026 rate case cycle. The ILIBA is a one-way balancing account.	$72,948
11	Capital: MWC 73	GT Pipeline Capacity	Line 407 Memorandum Account (L407MA)	D.23-11-069	DN: The purpose of the L407MA is to record the revenue requirement associated with the actual capital expenditures incurred for the construction of the Line 407 project, above $180.8 million as authorized by the Commission in D.19-09-025, PG&E's 2019 GT&S Rate Case. The costs above $180.8 million are subject to a reasonableness review in PG&E's next rate case. L407 is a LT asset and therefore only LT costs are recorded to this account.	$223
12	Capital: MWC 26	GT Customer Connects	Gas Transmission New Business Balancing Account (GTNBBA)	D.23-11-069	GD: The purpose of the Gas Transmission (GT) New Business Balancing Account (GTNBBA) is to track and record the difference between capital revenue requirements associated with adopted capital expenditures for interconnection projects and PG&E's Large Gas Solutions Program, i.e., Capital Maintenance Activity Type (MAT) 26A, and the revenue requirements associated with actual capital expenditures over the 2023 GRC cycle (2023-2026). Only costs associated with GT New Business projects that meet the July 1, 2023 deadline established in D.22-09-026, including Large Gas Solutions Projects that have project agreements with PG&E prior to July 1, 2023, will be recorded in this account. The GTNBBA is a one-way account.	$9,285

Note: The 2023 GRC Final Decision closed the following GT&S accounts: ILI Memorandum Account, Internal Corrosion Direct Assessments Memorandum Account, Hydrostatic Testing Balancing Account, Root Cause Analysis Memorandum Account, Engineering Critical Assessment Balancing Account, Critical Documents Program Memorandum Account, Measurement and Control (M&C) Station Rebuilds Balancing Account, Physical Security Balancing Account, M&C Station Over Pressure Protection Memorandum Account, Routine Compression & Processing Memorandum Account, Below-Ground Storage Decommissioning Balancing Account, Locate and Mark Memorandum Account, Atmospheric Corrosion Balancing Account, Alternating Current Interference Balancing Account, and the Casings Program Balancing Account.

D. Electric Distribution

TABLE 10-3
BALANCING AND MEMORANDUM ACCOUNTS INCLUDED IN 2025 RSAR FOR ELECTRIC DISTRIBUTION
(THOUSANDS OF DOLLARS)

Line No.	MWC	MWC Name	Balancing/Memorandum Account Name	Disposition of Cost Recovery Request	Preliminary Statement Name & Purpose	2025 Actuals
1	Expense: HN	Electric Distribution Tree Trimming	Vegetation Management Balancing Account (VMBA)	D.23-11-069	BU: The purpose of the VMBA is to record actual expenses related to Routine Vegetation Management, Enhanced Vegetation Management, Tree Mortality and Fire Risk Reduction work up to adopted amounts for the entire GRC funding cycle. PG&E may amend the VMBA to include additional vegetation management programs. The VMBA is a one-way balancing account. Disposition of the balance in this account will be at the end of the funding cycle. Any overcollections at the end of the rate case cycle will be returned to customers through a regularly scheduled Annual Electric True-up (AET) AL or other rate change AL, or as otherwise authorized by the Commission through the Distribution Revenue Adjustment Mechanism.	$961
2	Expense: IG	Manage Var Bal Acct Processes				$323,329
3	Expense: IF	Electric Distribution Major Emergency	Major Emergency Balancing Account (MEBA)	D.20-12-005	GJ: The purpose of the MEBA is to recover actual expenses and capital revenue requirements resulting from responding to major emergencies and catastrophic events not eligible for recovery through the Catastrophic Event Memorandum Account (CEMA). In some cases, costs relating to major emergencies that are found by the Commission not to be eligible for recovery through the CEMA process may be recoverable through the MEBA. The MEBA is a two-way balancing account in which PG&E records the difference between actual and adopted expenses and capital revenue requirements.	$168,811
4	Capital: 95	Electric Distribution Major Emergency				$169,645

TABLE 10-3
BALANCING AND MEMORANDUM ACCOUNTS INCLUDED IN 2025 RSAR FOR ELECTRIC DISTRIBUTION
(THOUSANDS OF DOLLARS)
(CONTINUED)

Line No.	MWC	MWC Name	Balancing/Memorandum Account Name	Disposition of Cost Recovery Request	Preliminary Statement Name & Purpose	2025 Actuals
5	Expense: AB	Support and Emergency Preparedness and Response (EP&R)	Wildfire Mitigation Balancing Account (WMBA)	D.23-11-069	IO: The purpose of the Wildfire Mitigation Balancing Account – Electric (WMBA-E) is to track actual expenses and capital expenditures against adopted amounts and to record associated expenses and capital revenue requirements for fire risk mitigation work, allocated to the electric distribution and generation functions, up to the aggregate expense and capital revenue requirements adopted for the 2023 GRC cycle (2023-2026). These costs include, but are not limited to, expenses and the revenue requirements associated with capital expenditures for: (1) Situational Awareness and Forecasting; (2) PSPS Operations and associated Customer Communications; (3) System Hardening, Enhanced Automation, and PSPS Impact Mitigations; (4) CWSP PMO; (5) IT for Wildfire Mitigation; and (6) Enhanced Powerline Safety Settings. Costs recorded to the WMBA-E do not include costs recovered through the CEMA, the Fire Risk Mitigation Memorandum Account (FRMMA) or the Wildfire Mitigation Plan Memorandum Account (WMPMA). The WMBA-E is a one-way balancing account that records actual expenses and capital revenue requirements up to the total adopted expense and capital expenditures for the entire GRC funding cycle (2023-2026). Upon issuance of securitized debt to fund capital expenditures in the WMBA, capital revenue requirements related to these capital expenditures will be modified to exclude depreciation expense, the return on investment, and taxes, with the exception of property taxes.	$52,397
6	Expense: BA	E Dist Operate System				$1,728
7	Expense: BF	Electric T&D Patrol/Inspection				$78
8	Expense: BH	Electric Distribution Routine Emergency				$7,981
9	Expense: DD	Provide Field Service				$135
10	Expense: FZ	Electric Distribution Engineering and Planning				$9,584
11	Expense: GC	Electric Distribution Substations Operate and Maintain Assets				$73
12	Expense: HG	Distribution Operational Tech				$53

TABLE 10-3
BALANCING AND MEMORANDUM ACCOUNTS INCLUDED IN 2025 RSAR FOR ELECTRIC DISTRIBUTION
(THOUSANDS OF DOLLARS)
(CONTINUED)

Line No.	MWC	MWC Name	Balancing/Memorandum Account Name	Disposition of Cost Recovery Request	Preliminary Statement Name & Purpose	2025 Actuals
13	Expense: IG	Manage Var Bal Acct Processes	WMBA – Continued			$108,501
14	Expense: KA	Electric Distribution Maintenance OH General				$806
15	Expense: WF	Wildfire Mitigation				$87,353
16	Capital: 05	Tools & Equipment				$19
17	Capital: 07	Electric Distribution Install/Replace OH Poles				$17,659
18	Capital: 08	Electric Distribution Overhead (OH) Asset Replacement				$504,305
19	Capital: 09	Electric Distribution Automation and Protection				$22,279
20	Capital: 21	Miscellaneous Capital and EP&R				$40,727
21	Capital: 2F	Build IT Applications and Infrastructure				$35,247
22	Capital: 3U	Install/Replace Wildfire Mitigation Equipment				$945,430
23	Capital: 48	Electric Distribution Substation Replace Other Equipment				$5,635
24	Capital: 49	Electric Distribution Reliability Circuit/Zone				$25,171

TABLE 10-3
BALANCING AND MEMORANDUM ACCOUNTS INCLUDED IN 2025 RSAR FOR ELECTRIC DISTRIBUTION
(THOUSANDS OF DOLLARS)
(CONTINUED)

Line No.	MWC	MWC Name	Balancing/Memorandum Account Name	Disposition of Cost Recovery Request	Preliminary Statement Name & Purpose	2025 Actuals
25	Capital: 08	E Dist Replace OH Asset	Fire Risk Mitigation Memorandum Account (FRMMA)	Disposition Letter Dated March 12, 2019	HQ: The purpose of the FRMMA is to record, pursuant to Public Utilities Code (Pub. Util. Code) Section 8386 (j), incremental costs of fire risk mitigation work that is not otherwise recovered in PG&E's adopted revenue requirements. Such costs shall include, but are not limited to, expense and capital expenditures for: advanced system hardening and resiliency; expanded automation and protection; improved wildfire detection; enhanced event response capacity, and VM activities. Costs recorded to the FRMMA will not include costs approved for recovery in PG&E GRCs or recovered through PG&E's CEMA, Fire Hazard Prevention Memorandum Account (FHPMA) or other cost recovery mechanisms including the memorandum account approved as part of PG&E's Wildfire Mitigation Plan (WMP) (Pub. Util. Code Section 8386 (e)).	$10
26	Capital: 3U	Install/Replace Wildfire Mitigation Equipment				$2,656
27	Expense: IG	Manage Var Bal Acct Processes	Wildfire Mitigation Plan Memorandum Account (WMPMA)	Disposition Letter Dated March 12, 2019	HX: The purpose of the WMPMA is to record, pursuant to SB 901 (Pub. Util. Code Section 8386.4 (a)) and the WMP (also known as the Wildfire Safety Plan) approved by the Commission, incremental costs incurred to implement an approved WMP that are not otherwise recovered in PG&E's adopted revenue requirements. Such costs may include expense and capital expenditures for activities including, but not limited to, operational practices, inspection programs, system hardening, EVM, enhanced situational awareness, PSPS, and alternative technologies. Costs recorded to the WMPMA will not include costs approved for recovery in PG&E GRCs or recovered through PG&E's CEMA, FHPMA, FRMMA, or other cost recovery mechanisms.	$10,390
28	Expense: KA	Electric Distribution Maintenance OH General	Overhead and Underground Maintenance Balancing Account (OUMBA)	D.23-11-069		$171,022

TABLE 10-3
BALANCING AND MEMORANDUM ACCOUNTS INCLUDED IN 2025 RSAR FOR ELECTRIC DISTRIBUTION
(THOUSANDS OF DOLLARS)
(CONTINUED)

Line No.	MWC	MWC Name	Balancing/Memorandum Account Name	Disposition of Cost Recovery Request	Preliminary Statement Name & Purpose	2025 Actuals
29	Expense: KB	Electric Distribution Maintenance UG			JZ: The purpose of the OUMBA is to record and track the difference between the adopted expenses and capital revenue requirements and actual expenses and capital revenue requirements based on actual capital additions for the electric distribution Overhead and Underground Maintenance Program beginning January 1, 2023. The OUMBA is a two-way balancing account. Costs recorded to this account do not include costs recovered through the WMBA or WMPMA.	$20,285
30	Capital: 2A	Electric Distribution Install/Replacement OH General				$415,986
31	Capital: 2B	Electric Distribution Preventive Maintenance Overhead				$162,756
32	Capital: 30	Electric Distribution Work at the Request of Others Rule 20A	Rule 20 Balancing Account (RBA) including Rule 20A, Rule 20B and Rule 20C subaccounts	D.21-06-013	HC: The purpose of the RBA is to record the difference between the Rule 20 program revenue requirement adopted in PG&E's GRC proceeding and PG&E's actual expenses and capital revenue requirements required to complete overhead to underground conversion projects consistent with the Rule 20 program. The RBA will also record the expense costs associated with the Rule 20 audit ordered in Ordering Paragraph 9 of D.17-05-013. The RBA is a one-way balancing account.	$21,350
33	Expense: IG	Manage Var Bal Acct Processes				$5,898
34	Capital: 10	Electric Distribution Work at the Request of Others General			Pursuant to D.23-11-069, the Commission adopted D.21-06-13 and AL 6246-E, Rule 20B and 20C were established as new subaccounts for tracking adopted Revenue Requirements compared to actual spending for Rule 20B and 20C programs adopted in the 2023 GRC effective January 1, 2023.	$27,610

TABLE 10-3
BALANCING AND MEMORANDUM ACCOUNTS INCLUDED IN 2025 RSAR FOR ELECTRIC DISTRIBUTION
(THOUSANDS OF DOLLARS)
(CONTINUED)

Line No.	MWC	MWC Name	Balancing/Memorandum Account Name	Disposition of Cost Recovery Request	Preliminary Statement Name & Purpose	2025 Actuals
35	Capital: 56	Electric Distribution Underground Asset Replacements	Critical Operating Equipment Cable Replacement Balancing Account (COECRBA)	D.23-11-069	KA: The purpose of the COECRBA is to record and track the difference between the adopted capital revenue requirements and capital revenue requirements based on actual capital additions for the Critical Operating Equipment Cable Replacement Program beginning January 1, 2023. The Critical Operating Equipment Cable Replacement Program is for replacing failed sections of underground distribution cable. The COECRBA is a two-way balancing account.D.23-11-069	$37,161
36	Capital: 06	Electric Distribution Line Capacity	Electric Capacity and New Business Interim Memorandum Account (ECNBIMA)[(a)]	D.24-07-008	KH: The purpose of the ECNBIMA is to record revenue requirements based on actual capital additions for eligible MAT within PG&E's Electric Capacity Programs (MWCs 06 and 46), Electric New Business Program (MWC 16), and energization-related Work Requested by Others Program (energization portion of MWC 10) associated with capital expenditures and expenses incremental to PG&E's adopted 2023 GRC capital expenditures and expenses. These programs are collectively referred to as 'Eligible Energization Projects/Activity.' Only costs placed into service after January 1, 2024, and by January 1, 2027, are eligible to be recorded in the account. Additionally, the incremental capital costs associated with revenue requirements recorded to the account are capped. This account Is effective January 1, 2024.	$219,040
37	Capital: 46	Electric Distribution Substation Capacity				$74,610
38	Capital: 10	Work at the Request of Others				$13,900
39	Capital: 16	Electric Distribution Customer Connections				$473,790

(a) Recorded ECNBIMA Costs for Year 2025 are reported consistent with Advice Letter 7797-E filed December 30, 2025.

E. Energy Supply: Nuclear Generation

TABLE 10-4
BALANCING AND MEMORANDUM ACCOUNTS INCLUDED IN 2025 RSAR FOR NUCLEAR GENERATION
(THOUSANDS OF DOLLARS)

Line No.	MWC	MWC Name	Balancing/ Memorandum Account Name	Disposition of Cost Recovery Request	Preliminary Statement	2025 Actuals
1	Expense: MWC IG	Manage Var Bal Acct Processes	Nuclear Regulatory Commission Rulemaking Balancing Account (NRCRBA)	D.14-08-032	GM: The purpose of the NRCRBA is to recover actual expenses for complying with existing, emerging or evolving Nuclear Regulatory Commission regulations, rulemakings, orders, bulletins and/or generic letters, and the Code of Federal Regulations 10-50-54F – Conditions of Licenses at Diablo Canyon. Specifically, the NRCRBA tracks and adjusts for the difference in expenses based on actual versus adopted costs.	$2,794
2	Expense: MWC IG	Manage Var Bal Acct Processes	Department of Energy Litigation BA (DOELBA)	D.14-08-032	The purpose of the DOELBA is to recover actual expenses for litigation costs related to the spent fuel storage from the Department of Energy	$282

F. Energy Supply: Power Generation

TABLE 10-5
BALANCING AND MEMORANDUM ACCOUNTS INCLUDED IN 2025 RSAR FOR POWER GENERATION
(THOUSANDS OF DOLLARS)

Line No.	MWC	MWC Name	Balancing/ Memorandum Account Name	Disposition of Cost Recovery Request	Preliminary Statement	2025 Actuals
1	Expense: MWC IG	Manage Var Bal Acct Processes	Hydro Licensing Balancing Account (HLBA)	D.20-12-005	GL: The purpose of the HLBA is to recover actual expenses and capital revenue requirements based on actual capital expenditures related to Federal Energy Regulatory Commission (FERC) hydro licensing activities, which include, but are not limited to, renewing, amending, surrendering, decommissioning, compliance requirements, FERC and California Division of Safety of Dams (DSOD) regulatory fees, costs associated with implementation of the Crane Valley Recreation Settlement Agreement (SA), and costs associated with work required as a result of the 2017 Oroville Dam incident. Specifically, the HLBA tracks and adjusts for the difference in actual and adopted expenses and capital revenue requirements associated with relicensing and amending/modifying licenses issued on or after January 1, 2012, including costs associated with implementing and complying with new license conditions or requirements resulting from renewed, modified, or amended licenses.	$29,832
2	Expense: MWC IG	Manage Var Bal Acct Processes	FRMMA	Disposition Letter Dated March 12, 2019	HQ: The purpose of the FRMMA is to record, pursuant to Pub. Util. Code Section 8386 (j) incremental cost of fire risk mitigation work that is not otherwise recovered in PG&E's adopted revenue requirements. Such costs shall include, but are not limited to, expense and capital expenditures for: advanced system hardening and resiliency; expanded automation and protection; improved wildfire detection; enhanced event response capacity, and VM activities. Costs recorded to the FRMMA will not include costs approved for recovery in PG&E GRCs or recovered through PG&E's CEMA, FHPMA or other cost recovery mechanisms including the memorandum account approved as part of PG&E's annual WMP, as set forth in Pub. Util. Code Section 8386 (e).	$690

TABLE 10-5
BALANCING AND MEMORANDUM ACCOUNTS INCLUDED IN 2025 RSAR FOR POWER GENERATION
(THOUSANDS OF DOLLARS)
(CONTINUED)

Line No.	MWC	MWC Name	Balancing/ Memorandum Account Name	Disposition of Cost Recovery Request	Preliminary Statement	2025 Actuals
3	Expense: MWC IG	Manage Var Bal Acct Processes	WMPMA	Disposition Letter Dated March 12, 2019	HX: The purpose of the WMPMA is to record, pursuant to Pub. Util. Code Section 8386.4 (a) and the WMP approved by the Commission, incremental costs incurred to implement an approved WMP that are not otherwise recovered in PG&E's adopted revenue requirements. Such costs may include expense and capital expenditures for activities including but not limited to: operational practices, inspection programs, system hardening, EVM, enhanced situational awareness, PSPS, and alternative technologies. Costs recorded to the WMPMA will not include costs approved for recovery in PG&E GRCs or recovered through PG&E's CEMA, FHPMA, FRMMA, or other cost recovery mechanisms.	$2,472
4	Capital: MWC 3H	Hydroelectric License and License Conditions	HLBA	D.20-12-005	GL: The purpose of the HLBA is to recover actual expenses and capital revenue requirements based on actual capital expenditures related to FERC hydro licensing activities, which include, but are not limited to, renewing, amending, surrendering, decommissioning, compliance requirements, FERC and California DSOD regulatory fees, costs associated with implementation of the Crane Valley Recreation SA, and costs associated with work required as a result of the 2017 Oroville Dam incident. Specifically, the HLBA tracks and adjusts for the difference in actual and adopted expenses and capital revenue requirements associated with relicensing and amending/modifying licenses issued on or after January 1, 2012, including costs associated with implementing and complying with new license conditions or requirements resulting from renewed, modified, or amended licenses.	$48,299
5	Capital: MWC 2L	Instl/Rpl for Hydro Safety and Reg	WMPMA	Disposition Letter Dated March 12, 2019	HX: The purpose of the WMPMA is to record, pursuant to Pub. Util. Code Section 8386.4 (a) and the WMP approved by the Commission, incremental costs incurred to implement an approved WMP that are not otherwise recovered in PG&E's adopted revenue requirements. Such costs may include expense and capital expenditures for activities including but not limited to: operational practices, inspection programs, system hardening, EVM, enhanced situational awareness, PSPS, and alternative technologies. Costs recorded to the WMPMA will not include costs approved for recovery in PG&E GRCs or recovered through PG&E's CEMA, FHPMA, FRMMA, or other cost recovery mechanisms.	$478

G. Customer and Communications

TABLE 10-6
BALANCING AND MEMORANDUM ACCOUNTS INCLUDED IN 2025 RSAR FOR CUSTOMER AND COMMUNICATIONS
(THOUSANDS OF DOLLARS)

Line No.	MWC	MWC Name	Balancing/ Memorandum Account Name	Disposition of Cost Recovery Request	Preliminary Statement	2025 Actuals
1	Expense: MWC EL	Develop New Revenue	Non-Tariffed Products and Services Memorandum Account (NTPSMA)	D.23-11-069	KC: The purpose of the NTPSMA is to track and record actual CPUC-jurisdictional expenses and revenue related to PG&E's New Revenue Development (NRD) Department Non-Tariffed Products & Services (NTP&S), MWC EL, effective January 1, 2023, through 2026. Consistent with Decision 23-11-069's requirement to retain all profits beyond reimbursing ratepayers for the adopted expense in 2023 and 2024, the NTPSMA also tracks and records the 2023 adopted profit of $3.72 million and 2024 adopted profit of $3.90 million returned to ratepayers through the revenue requirement authorized by D.23-11-069. As a result, the NTPSMA balance reflects actual profit greater than the 2023 adopted profit of $3.72 million and 2024 adopted profit of $3.90 million as well as actual profits in 2025 and 2026. The NTPSMA does not apply to PG&E's mover services program. Activity related to this program is recorded in the Non-Tariffed Products and Services Balancing Account (see Gas Preliminary Statement Part BT and Electric Preliminary Statement Part ET). The NTPSMA is comprised of the following two subaccounts: The NRD 2023-2024 Subaccount tracks and records actual CPUC-jurisdictional expenses and revenue related to the NRD NTP&S program for 2023 and 2024 and the adopted profit for 2023 and 2024. Disposition of this subaccount balance will be via the 2027 GRC or as authorized by the Commission. The NRD 2025-2026 Subaccount will track and record actual CPUC-jurisdictional NRD NTP&S expenses and revenues for 2025 and 2026. The annual difference between the NRD NTP&S revenues and expenses will be shared 50 percent to ratepayers and 50 percent to shareholders. The ratepayer portion of the net profits, after tax (if applicable), will be trued up in rates via the AET or other rate changes. The final disposition of the 2025-2026 net profits will be subject to review and approval by the Commission in the 2027 GRC.	$75,030

TABLE 10-6
BALANCING AND MEMORANDUM ACCOUNTS INCLUDED IN 2025 RSAR FOR CUSTOMER AND COMMUNICATIONS
(THOUSANDS OF DOLLARS)
(CONTINUED)

Line No.	MWC	MWC Name	Balancing/ Memorandum Account Name	Disposition of Cost Recovery Request	Preliminary Statement	2025 Actuals
2	Expense: MWC EZ	Manage Var Cust Care Processes	California Distributed Generation Statistics Website Memorandum Account - 2 (CDGSWMA-2)	Res.E-5030	JO: The purpose of the CDGSWMA-2 is to track and record incremental costs for work performed by the DG Stats contractor beginning January 1, 2023 and ending 60 days after the effective date of the rates approved in the 2027 GRC.	$143
3	Expense: MWC IG	Manage Var Bal Acct Processes	WMPMA	Disposition Letter Dated March 12, 2019	HX: The purpose of the WMPMA is to record, pursuant to Assembly Bill (AB) 1054 (Pub. Util. Code Section 8386.4 (a)) and a Wildfire Mitigation Plan approved by the Commission, incremental costs incurred to implement an approved wildfire mitigation plan that are not otherwise recovered in PG&E's adopted revenue requirements. Such costs may include expense and capital expenditures for activities including but not limited to: operational practices, inspection programs, system hardening, enhanced vegetation management, enhanced situational awareness, public safety power shutoffs, and alternative technologies. Costs recorded to the WMPMA will not include costs approved for recovery in PG&E GRCs or recovered through PG&E's CEMA, FHPMA, FRMMA, or other cost recovery mechanisms. Upon issuance of securitized debt under AB 1054 to fund capital expenditures in the WMPMA, capital revenue requirements related to these capital expenditures will be modified to exclude depreciation expense, the return on investment, and taxes, with the exception of property taxes.	$1,974

TABLE 10-6
BALANCING AND MEMORANDUM ACCOUNTS INCLUDED IN 2025 RSAR FOR CUSTOMER AND COMMUNICATIONS
(THOUSANDS OF DOLLARS)
(CONTINUED)

Line No.	MWC	MWC Name	Balancing/ Memorandum Account Name	Disposition of Cost Recovery Request	Preliminary Statement	2025 Actuals
4	Expense: MWC IG	Manage Var Bal Acct Processes	Wildfire Mitigation Balancing Account - Electric (WMBA-E)	D.23-11-069	IO: The purpose of the Wildfire Mitigation Balancing Account - Electric (WMBA-E) is to track actual expenses and capital expenditures against adopted amounts and to record associated expenses and capital revenue requirements for fire risk mitigation work, allocated to the electric distribution and generation functions, up to the aggregate expense and capital revenue requirements adopted for the 2023 GRC cycle (2023-2026). These costs include, but are not limited to, expenses and the revenue requirements associated with capital expenditures for: (1) Situational Awareness and Forecasting; (2) PSPS Operations and associated Customer Communications; (3) System Hardening, Enhanced Automation, and PSPS Impact Mitigations; (4) CWSP PMO; (5) IT for Wildfire Mitigation; and (6) Enhanced Powerline Safety Settings. Costs recorded to the WMBA-E do not include costs recovered through the CEMA, the FRMMA or the WMPMA. The WMBA-E is a one-way balancing account that records actual expenses and capital revenue requirements up to the total adopted expense and capital expenditures for the entire GRC funding cycle (2023-2026). PG&E may refund overcollected balances in individual expense subaccounts either on an annual basis, once PG&E has determined the funding will not be spent, or at the end of the GRC funding cycle. Upon issuance of securitized debt to fund capital expenditures in the WMBA, capital revenue requirements related to these capital expenditures will be modified to exclude depreciation expense, the return on investment, and taxes, with the exception of property taxes. This account is comprised of the following subaccounts: The Electric Distribution Subaccounts (one expense and one capital) track actual expenses and the capital revenue requirements associated with actual capital expenditures incurred up to the total adopted amounts for the GRC funding cycle allocated to the electric distribution function. The Generation Subaccounts (one expense and one capital) track actual expenses and the capital revenue requirement associated with actual capital expenditures incurred up to the total adopted amounts for the GRC funding cycle allocated to the generation function.	$26,767

TABLE 10-6
BALANCING AND MEMORANDUM ACCOUNTS INCLUDED IN 2025 RSAR FOR CUSTOMER AND COMMUNICATIONS
(THOUSANDS OF DOLLARS)
(CONTINUED)

Line No.	MWC	MWC Name	Balancing/ Memorandum Account Name	Disposition of Cost Recovery Request	Preliminary Statement	2025 Actuals
5	Capital: MWC 3M	Install/Repl Var Bal Acct	WMPMA	Disposition Letter Dated March 12, 2019	HX: The purpose of the WMPMA is to record, pursuant to AB 1054 (Pub. Util. Code Section 8386.4 (a)) and a Wildfire Mitigation Plan approved by the Commission, incremental costs incurred to implement an approved wildfire mitigation plan that are not otherwise recovered in PG&E's adopted revenue requirements. Such costs may include expense and capital expenditures for activities including but not limited to: operational practices, inspection programs, system hardening, enhanced vegetation management, enhanced situational awareness, public safety power shutoffs, and alternative technologies. Costs recorded to the WMPMA will not include costs approved for recovery in PG&E GRCs or recovered through PG&E's CEMA, FHPMA, FRMMA, or other cost recovery mechanisms. Upon issuance of securitized debt under AB 1054 to fund capital expenditures in the WMPMA, capital revenue requirements related to these capital expenditures will be modified to exclude depreciation expense, the return on investment, and taxes, with the exception of property taxes.	$7,473

H. Shared Services and IT

TABLE 10-7
BALANCING AND MEMORANDUM ACCOUNTS INCLUDED IN 2025 RSAR FOR SHARED SERVICES AND IT
(THOUSANDS OF DOLLARS)

Line No.	MWC	MWC Name	Balancing/ Memorandum Account Name	Disposition of Cost Recovery Request	Preliminary Statement	2025 Actuals
1	Expense: MWC IG	Manage Var Bal Acct Processes	FRMMA	Disposition Letter Dated March 12, 2019	HQ: The purpose of the FRMMA is to record, pursuant to Pub. Util. Code Section 8386 (j), incremental costs of fire risk mitigation work that is not otherwise recovered in PG&E's adopted revenue requirements. Such costs shall include, but are not limited to, expense and capital expenditures for: advanced system hardening and resiliency; expanded automation and protection; improved wildfire detection; enhanced event response capacity, and VM activities. Costs recorded to the FRMMA will not include costs approved for recovery in PG&E GRCs or recovered through PG&E's CEMA, FHPMA or other cost recovery mechanisms including the memorandum account approved as part of PG&E's WMP (Pub. Util. Code Section 8386 (e)).	Shared Services (Land and Environmental Mgmt): $1,261
2	Expense: MWC TA	Manage Fleet Services	WMBA	D.23-11-069	IO: The purpose of the WMBA-E is to track actual expenses and capital expenditures against adopted amounts and to record associated expenses and capital revenue requirements for fire risk mitigation work, allocated to the electric distribution and generation functions, up to the aggregate expense and capital revenue requirements adopted for the 2023 GRC cycle (2023-2026). These costs include, but are not limited to, expenses and the revenue requirements associated with capital expenditures for: (1) Situational Awareness and Forecasting; (2) PSPS Operations and associated Customer Communications; (3) System Hardening, Enhanced Automation, and PSPS Impact Mitigations; (4) CWSP PMO; (5) IT for Wildfire Mitigation; and (6) Enhanced Powerline Safety Settings. Costs recorded to the WMBA-E do not include costs recovered through the CEMA, the FRMMA or the WMPMA. The WMBA-E is a one-way balancing account that records actual expenses and capital revenue requirements up to the total adopted expense and capital expenditures for the entire GRC funding cycle (2023-2026). Upon issuance of securitized debt to fund capital expenditures in the WMBA, capital revenue requirements related to these capital expenditures will be modified to exclude depreciation expense, the return on investment, and taxes, with the exception of property taxes.	Shared Services (Aviation): $1,459
3	Expense: MWC IG	Manage Var Bal Acct Processes				Shared Services (CRESS): $1,248
4	Expense: MWC JL	Procure Materials and Services				Shared Services (Sourcing): $2,873
5	Capital: MWC 23	Implement Real Estate Strategy				Shared Services (CRESS): (-$2)

TABLE 10-7
BALANCING AND MEMORANDUM ACCOUNTS INCLUDED IN 2025 RSAR FOR SHARED SERVICES
(THOUSANDS OF DOLLARS)
(CONTINUED)

Line No.	MWC	MWC Name	Balancing/ Memorandum Account Name	Disposition of Cost Recovery Request	Preliminary Statement	2025 Actuals
6	Expense: MWC EP MWC JH MWC AB MWC BI	Manage Property and Buildings Implement Real Estate Strategy Miscellaneous Expense Maintain Buildings	General Office Sale MA (GOSMA)	D.23-11-069	FQ: PURPOSE: The purpose of the GOSMA is to record the expenses associated with the leasing of the SFGO and the Oakland facility during the transition between the facilities, the expenses associated with moving to the Oakland facility, the capital revenue requirement associated with actual capital expenditures associated with the exercise of the option to purchase the Oakland facility, and a return on the deposits made toward the purchase of the Oakland facility at the authorized cost of capital, pending transfer of these items to functional revenue requirement accounts through the Annual Gas True-Up filings.	Shared Services (CRESS): $25,894
7	Capital: MWC 22 MWC 23	Maintain Buildings Implement Real Estate Strategy				Shared Services (CRESS): $920,011
8	Expense: MWC JV	Maintain Applications and Infrastructure	GSRRMA	D.23-11-069	EL: The purpose of the GSRRMA is to track and record incremental costs to comply with any new federal or state statutes, regulations and rules, or new or changed interpretation by a regulatory body of statutes, regulations and rules, which are issued between GT&S funding cycles for which PG&E has not been able to incorporate a forecast of costs into a rate case and which are not already addressed and recorded in another account. This account is comprised of a Main Account, which records backbone transmission and/or storage costs for future recovery from all customers and a LT Subaccount, which records LT costs for future recovery from all customers except Backbone Service-Level end-use customers who do not fund LT activities.	Shared Services (Cyber): $3,192
9	Capital: MWC 2F	Build Applications and Infrastructure				Shared Services (Cyber): $4,191

I. Administrative and General

TABLE 10-8
BALANCING AND MEMORANDUM ACCOUNTS INCLUDED IN 2025 RSAR FOR ADMINISTRATIVE & GENERAL
(THOUSANDS OF DOLLARS)

Line No.	MWC	MWC Name	Balancing/ Memorandum Account Name	Disposition of Cost Recovery Request	Preliminary Statement	2025 Actuals
1	Corporate Item – (1) Other General & Non-Wildfire Liability Insurance and (2) Wildfire Liability Self-Insurance	N/A	Risk Transfer Balancing Account (RTBA)	D.23-01-005 & D.23-11-069	IN: The RTBA is a two-way balancing account and is applicable to electric and gas customers. The purpose of the RTBA – Electric is to track and record actual expenses compared to the adopted expenses for financial risk transfer costs (inclusive of all financial risk transfer mechanisms: insurance, reinsurance, Catastrophe (CAT) bonds, captives and related costs such as broker fees and excise taxes) allocated to the electric distribution and generation functions. PG&E is authorized to recover costs associated with the purchase of up to $1.4 billion of financial risk transfer coverage for commercial policies purchased prior to 2023 in total ("reasonableness threshold"). Amounts in excess of this limit are tracked separately in the Additional Coverage Subaccount for subsequent review and approval by the Commission. The purpose of this account is to also track and record expenses compared to adopted funding for PG&E's self-insurance program as described in the Wildfire Self-Insurance Subaccount. FK: The purpose of the RTBA – Gas is to track and record actual expenses compared to the adopted expenses for PG&E's financial risk transfer costs (inclusive of all financial risk transfer mechanisms: insurance, reinsurance, CAT bonds, captives and related costs such as broker fees and excise taxes) allocated to the gas distribution, transmission, and storage functions. Effective January 1, 2023, PG&E is authorized to recover up to $156 million annually for non-wildfire liability commercial insurance policies, plus associated financial risk transfer expenses, with coverage up to a $700 million coverage target. Amounts in excess of this limit are tracked separately in the Additional Non-Wildfire Expenses Subaccount for subsequent review and approval by the Commission.	General Liability (excluding self-insurance): $153 Non-Wildfire Self-Insurance: $56 million Wildfire Self-Insurance: $129 million[(a)]

(a) Revenue Requirement collected from CPUC customers was $23.6 million and from FERC customers was approximately $105 million.

PACIFIC GAS AND ELECTRIC COMPANY

APPENDIX A

2023 GRC IMPUTED REGULATORY VALUES METHODOLOGY

PACIFIC GAS AND ELECTRIC COMPANY
APPENDIX A
2023 GRC IMPUTED REGULATORY VALUES METHODOLOGY

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PACIFIC GAS AND ELECTRIC COMPANY
APPENDIX A
2023 GRC IMPUTED REGULATORY VALUES METHODOLOGY

A. Introduction

On November 16, 2023, the California Public Utilities Commission (CPUC or the Commission) issued Decision (D.) 23-11-069 (or the Decision) in PG&E's 2023 General Rate Case (GRC). The Decision adopted base revenue requirements for the 2023-2026 GRC period.

The section below describes the methodology used by PG&E to develop expense and capital regulatory values (i.e., imputed adopted amounts).

1. 2023 Test Year

The Decision adopted 2023 test year (TY) Operations and Maintenance (O&M) expenses and capital expenditures at the Major Work Category (MWC) level, and Administrative and General (A&G) expenses by organization and/or by cost type.

The Decision had reductions for certain A&G costs, including for 2023, a reduction of $141 million for Dental and Medical plans and a reduction of $145 million Short Term Incentive Plan.[1] Certain A&G costs are capitalized as specified in the Decision. The capitalized portion associated with all A&G reductions is $132.8 million. The $132.8 million reduction was then applied to capital expenditures proportionately to derive the 2023 TY imputed adopted capital expenditures based on the Commission's Results of Operations (RO) Decision Model. The capitalized A&G reduction was not applied to specific programs discussed in the Decision, such as System Hardening in Electric Distribution[2] and New Business Connect in Gas Distribution.[3]

The Decision also adopted 50 percent of the increase in Standard & Poor's, Inc. (S&P) IHS Markit escalation rates presented in PG&E's September 6, 2022 update filing in which PG&E used to impute the final

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1 D.23-11-069, Section 8.3.1, p. 605.

2 D.23-11-069, Section 4.3.13, p. 297.

3 D.23-11-069, Section 3.13.2, p. 230.

2023 TY O&M expenses and capital expenditures at the MWC level, and A&G expenses by organization and/or by cost type.

2. 2024 to 2026 Post-Test Years

The Decision adopted 2024, 2025 and 2026 revenue requirements based on applying 50 percent of the increase in S&P's IHS Markit escalation rates presented in PG&E's September 6, 2022 update filing.[4] The Decision RO Model also provides specific MWC/MAT values for adopted bottom-up forecast programs in O&M and capital expenditures. See Table 1 at the end of this document.

To develop imputed regulatory values for 2024 to 2026 that conform to the Decision revenue requirement increase, PG&E used a 2-step process:

Step 1: To develop the adopted values for capital expenditures, PG&E identified bottom-up and non bottom-up capital programs as specified in the Decision RO Model. The Decision RO Model provides adopted values for bottom-up forecast programs at the MWC/MAT level for 2023-2026.

For the non bottom-up forecast capital expenditure programs for 2024-2026, the Decision RO Model applied the adopted escalation rates to escalate the 2023 imputed adopted capital expenditure amounts to 2024-2026.

Step 2: To develop the expense imputed adopted values for 2024-2026, PG&E applied adopted escalation rates in the Decision RO Model to escalate the 2023 imputed adopted amounts to 2024-2026 by MWC for O&M expenses, or by corporate services department and/or cost type for A&G expenses, with the exception of specific bottom-up forecast adopted in the Decision. Specifically, the adopted labor escalation rates provided in Exhibit (PG&E-8)[5] and the adopted non-labor escalation rates described in D.23-11-069, Section 13.1, p. 740, are included in the Decision RO Model for the calculation of O&M and A&G expenses, net of capitalization values. The 2024-2026 net capitalization values for A&G expenses are grossed up based on 2023 adopted net to gross ratio to align with the GRC cost

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4 D.23-11-069, Section 13.1, p. 740.

5 See 2023 GRC D.23-11-069 of PG&E, HR Section 8.3.3.

presentation view by PG&E GRC Exhibits 7, 8, 9, and 10 and by cost type level.

3. Imputation Methodology by Maintenance Activity Type for Gas Distribution, Transmission and Storage, and Electric Distribution

To impute regulatory values at the Maintenance Activity Type (MAT) code level, PG&E applied program-specific MAT code adjustments to PG&E's forecast[6] for the TY, as appropriate, based on the specification described in the Decision. For any Decision adjustments that were not specifically identified at the MAT code level, PG&E prorated the MWC adjustments to the MAT codes, as applicable, using the MAT code to MWC ratios from PG&E's GRC Application forecast.

4. Units of Work Imputation for Gas Distribution, Transmission and Storage and Electric Distribution

To impute the adopted MAT code units of work for 2023, PG&E divided the 2023 imputed MAT code values by the specific unit cost forecast included in the GRC opening testimony or updated in the Joint Comparison Exhibit, as applicable.

To impute the adopted units of work for 2024 to 2026, PG&E escalated the 2023 unit cost to 2024, 2025 then to 2026 based on the adopted escalation rates in the Decision RO Model. The imputed 2024, 2025 and 2026 units of work were then calculated as the imputed adopted MAT code values divided by the escalated unit cost for a specific year.

5. Gas Distribution, Transmission and Storage Exceptions

The exceptions to the above-described units of work imputation methodology are applicable for the capital MATs listed in Tables 1 and 2 below. The Decision adopted specific bottom-up forecasts for these programs.

Other exceptions include when the Decision adopted a lower unit cost than was included in PG&E's GRC opening testimony. In these cases, if a specific number of units of work was adopted, the unit cost was calculated by dividing the imputed adopted MAT code values by the adopted units of

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work. If a specific unit cost was adopted which was lower than the unit cost included in PG&E's GRC opening testimony, the units of work were calculated by dividing the imputed adopted MAT code values by the adopted unit cost for a specific year.

6. Electric Distribution Exceptions

One exception for Electric Distribution to the above-described units of work imputation is MAT Code 08W related to PG&E's Wildfire System Hardening program. The Decision adopted specific bottom-up forecast for System Hardening.

Other exceptions are for MATs where the Decision reduced PG&E's forecast by adopting a lower unit cost listed in Table 3. In these cases, the imputed adopted units are equal to the forecast units for 2023 and follow the methodology above for 2024 through 2026.

7. Risk Assessment and Mitigation Phase Regulatory Values Imputation

The imputed regulatory values by Risk Mitigation or Control were developed in alignment with PG&E's forecast. For 2023, PG&E applied any specific Risk Mitigation or Control Decision adjustments to PG&E's forecast, as appropriate. For any Decision adjustments that were not specifically identified, PG&E applied the reductions at the MWC/MAT proportionally to all Risk Mitigations or Controls based on the weighting of the Risk Assessment and Mitigation Phase (RAMP) forecast against the total MWC/MAT or Department forecast.

The imputed regulatory values for 2024-2026 were developed using the same methods described in the "2024 to 2026 Post-Test Years" section for consistency to the overall GRC imputation.

For Electric Distribution and Gas Distribution, Transmission and Storage, Risk Mitigations or Controls typically corresponded to 100 percent of specific MAT codes. The imputed regulatory values at MAT level were directly applied to the specific Risk Mitigations or Controls. In certain instances where the MAT codes are split across multiple risk mitigations and/or controls, the imputed amounts were developed proportionately based on the forecast weighting of the specific programs. See Table 3 at the end of this document.

The imputed units for Risk Mitigations or Controls were developed using the same methodology described under “Units of Work Imputation for Gas Distribution, Transmission and Storage and Electric Distribution.”

TABLE 1
2023 GRC ADOPTED BOTTOM-UP FORECAST PROGRAMS FOR 2024-2026

Line No.	Expense/ Capital	Program	MWC/MAT Codes
1	Expense	Diablo Canyon Power Plant	MWCs: AB, AK, BP, BQ, BR, BS, BT, BU, BV, EO, IG, OM, OS,
2	Expense	Non-Tariffed Products and Services	MWC EL
3	Capital	StanPac Capital	MAT 44A
4	Capital	Los Medanos Compressor Replacement	MAT 76X
5	Capital	WELL Drilling	MAT 3L1
6	Capital	WELL Reworks and Retrofits	MAT 3L3
7	Capital	Controls and Monitoring	MAT 3L5
8	Capital	Gas Distribution New Business	MWC 29
9	Capital	Wildfire System Hardening	MAT 08W
10	Capital	Natural Gas & Solar Capital Expenditures	MWCs: 2S, 2T, 3A, 3B, 05
11	Capital	Nuclear Operations Capital Expenditures	MWCs: 05, 20
12	Capital	Hydroelectric Costs	MWCs: 05, 11, 12, 2L, 2M, 2N, 2P,3H
13	Capital	Corporate Real Estate	MWCs: 22, 23

TABLE 2
GAS DISTRIBUTION, TRANSMISSION AND STORAGE IMPUTED ADOPTED UNIT EXCEPTIONS

Line No.	Expense/ Capital	Program	Methodology	MAT Codes
1	Capital	WELL – Drilling	The adopted units were spread over 3 years to reflect what was achievable in each year.	3L1
2	Capital	WELL – Reworks	The Decision adopts $3.03 million unit cost in 2020 dollars. The unit cost was escalated to impute 2023-2026 unit costs in nominal dollars. The imputed dollar forecast is divided by escalated unit costs to impute units.	3L3
3	Capital	GT Elect Upgrade – Hinkley & Topock	One unit is adopted for the entire 2023-2026 period and is reflected at the end of rate case cycle (i.e., when it is projected to be completed).	76P
4	Capital	Compressor Replacements	One unit is adopted for the entire 2023-2026 period and is reflected at the end of rate case cycle (i.e., when it is projected to be completed).	76X

TABLE 3
ELECTRIC DISTRIBUTION IMPUTED ADOPTED UNIT EXCEPTIONS

Line No.	Expense/ Capital	Program	Methodology	MAT Codes
1	Expense	OH General CM Tag	The Decision adopts TURN's unit cost. Adopted inflation escalation adjusted unit cost is $914. The imputed 2024-2026 unit costs are calculated based on adopted post-TY escalation.	KAA
2	Capital	OH General Replacements	The Decision adopts Cal Advocates' unit cost. Adopted inflation escalation adjusted unit cost is $7,100. The imputed 2024-2026 unit costs are calculated based on adopted post-TY escalation.	2AA
3	Capital	Expulsion Fuse Replacement	The Decision adopts Cal Advocates' unit cost. Adopted inflation escalation adjusted unit cost is $14,026 The imputed 2024-2026 unit costs are calculated based on adopted post-TY escalation.	2AP
4	Capital	Pole Replacements	The Decision adopts Cal Advocates' unit cost. Adopted inflation escalation adjusted unit cost is $22,050. The imputed 2024-2026 unit costs are calculated based on adopted post-TY escalation.	07D
5	Capital	Overloaded Pole Replacements	The Decision adopts Cal Advocates' unit cost. Adopted inflation escalation adjusted unit cost is $28,596. The imputed 2024-2026 unit costs are calculated based on adopted post-TY escalation.	07O
6	Capital	Pole Replacements of Tree Attachments	The Decision adopts Cal Advocates' unit cost. Adopted inflation escalation adjusted unit cost is $11,682. The imputed 2024-2026 unit costs are calculated based on adopted post-TY escalation.	07C
7	Capital	Temperature Alarm Devices	The Decision adopts Cal Advocates' unit cost. Adopted inflation escalation adjusted unit cost is $3,852. The imputed 2024-2026 unit costs are calculated based on adopted post-TY escalation.	56T

On November 16, 2023, the CPUC issued Decision D.23-11-069 (or the Decision) in PG&E's 2023 GRC. The Decision adopted base revenue requirements for the 2023-2026 GRC period.

The section below describes the methodology used by PG&E to develop expense and capital regulatory values (i.e., imputed adopted amounts).

8. 2023 Test Year

The Decision adopted 2023 TY O&M expenses and capital expenditures at the MWC level, and A&G expenses by organization and/or by cost type.

The Decision had reductions for certain A&G costs, including for 2023, a reduction of $141 million for Dental and Medical plans and a reduction of

$145 million Short Term Incentive Plan.[7] Certain A&G costs are capitalized as specified in the Decision. The capitalized portion associated with all A&G reductions is $132.8 million. The $132.8 million reduction was then applied to capital expenditures proportionately to derive the 2023 TY imputed adopted capital expenditures based on the Commission's RO Decision Model. The capitalized A&G reduction was not applied to specific programs discussed in the Decision, such as System Hardening in Electric Distribution[8] and New Business Connect in Gas Distribution.[9]

The Decision also adopted 50 percent of the increase in S&P's IHS Markit escalation rates presented in PG&E's September 6, 2022 update filing in which PG&E used to impute the final 2023 TY O&M expenses and capital expenditures at the MWC level, and A&G expenses by organization and/or by cost type.

9. 2024 to 2026 Post-Test Years

The Decision adopted 2024, 2025 and 2026 revenue requirements based on applying 50 percent of the increase in S&P's IHS Markit escalation rates presented in PG&E's September 6, 2022 update filing.[10] The Decision RO Model also provides specific MWC/MAT values for adopted bottom-up forecast programs in O&M and capital expenditures. See Table 1 at the end of this document.

To develop imputed regulatory values for 2024 to 2026 that conform to the Decision revenue requirement increase, PG&E used a 2-step process:

Step 1: To develop the adopted values for capital expenditures, PG&E identified bottom-up and non bottom-up capital programs as specified in the Decision RO Model. The Decision RO Model provides adopted values for bottom-up forecast programs at the MWC/MAT level for 2023-2026.

For the non bottom-up forecast capital expenditure programs for 2024-2026, the Decision RO Model applied the adopted escalation rates to

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7 D.23-11-069, Section 8.3.1, p. 605.

8 D.23-11-069, Section 4.3.13, p. 297.

9 D.23-11-069, Section 3.13.2, p. 230.

10 D.23-11-069, Section 13.1, p. 740.

escalate the 2023 imputed adopted capital expenditure amounts to 2024-2026.

Step 2: To develop the expense imputed adopted values for 2024-2026, PG&E applied adopted escalation rates in the Decision RO Model to escalate the 2023 imputed adopted amounts to 2024-2026 by MWC for O&M expenses, or by corporate services department and/or cost type for A&G expenses, with the exception of specific bottom-up forecast adopted in the Decision. Specifically, the adopted labor escalation rates provided in Exhibit (PG&E-8)[11] and the adopted non-labor escalation rates described in D.23-11-069, Section 13.1, p. 740, are included in the Decision RO Model for the calculation of O&M and A&G expenses, net of capitalization values. The 2024-2026 net capitalization values for A&G expenses are grossed up based on 2023 adopted net to gross ratio to align with the GRC cost presentation view by PG&E GRC Exhibits 7, 8, 9, and 10 and by cost type level.

10. Imputation Methodology by Maintenance Activity Type for Gas Distribution, Transmission and Storage, and Electric Distribution

To impute regulatory values at the MAT code level, PG&E applied program-specific MAT code adjustments to PG&E's forecast[12] for the TY, as appropriate, based on the specification described in the Decision. For any Decision adjustments that were not specifically identified at the MAT code level, PG&E prorated the MWC adjustments to the MAT codes, as applicable, using the MAT code to MWC ratios from PG&E's GRC Application forecast.

11. Units of Work Imputation for Gas Distribution, Transmission and Storage and Electric Distribution

To impute the adopted MAT code units of work for 2023, PG&E divided the 2023 imputed MAT code values by the specific unit cost forecast included in the GRC opening testimony or updated in the Joint Comparison Exhibit, as applicable.

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11 See 2023 GRC D.23-11-069 of PG&E, HR Section 8.3.3.

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To impute the adopted units of work for 2024 to 2026, PG&E escalated the 2023 unit cost to 2024, 2025 then to 2026 based on the adopted escalation rates in the Decision RO Model. The imputed 2024, 2025 and 2026 units of work were then calculated as the imputed adopted MAT code values divided by the escalated unit cost for a specific year.

12. Gas Distribution, Transmission and Storage Exceptions

The exceptions to the above-described units of work imputation methodology are applicable for the capital MATs listed in Tables 1 and 2 below. The Decision adopted specific bottom-up forecasts for these programs.

Other exceptions include when the Decision adopted a lower unit cost than was included in PG&E's GRC opening testimony. In these cases, if a specific number of units of work was adopted, the unit cost was calculated by dividing the imputed adopted MAT code values by the adopted units of work. If a specific unit cost was adopted which was lower than the unit cost included in PG&E's GRC opening testimony, the units of work were calculated by dividing the imputed adopted MAT code values by the adopted unit cost for a specific year.

Electric Distribution Exceptions: One exception for Electric Distribution to the above-described units of work imputation is MAT Code 08W related to PG&E's Wildfire System Hardening program. The Decision adopted specific bottom-up forecast for System Hardening.

Other exceptions are for MATs where the Decision reduced PG&E's forecast by adopting a lower unit cost listed in Table 3. In these cases, the imputed adopted units are equal to the forecast units for 2023 and follow the methodology above for 2024 through 2026.

13. Risk Assessment and Mitigation Phase Regulatory Values Imputation

The imputed regulatory values by Risk Mitigation or Control were developed in alignment with PG&E's forecast. For 2023, PG&E applied any specific Risk Mitigation or Control Decision adjustments to PG&E's forecast, as appropriate. For any Decision adjustments that were not specifically identified, PG&E applied the reductions at the MWC/MAT proportionally to

all Risk Mitigations or Controls based on the weighting of the RAMP forecast against the total MWC/MAT or Department forecast.

The imputed regulatory values for 2024-2026 were developed using the same methods described in the “2024 to 2026 Post-Test Years” section for consistency to the overall GRC imputation.

For Electric Distribution and Gas Distribution, Transmission and Storage, Risk Mitigations or Controls typically corresponded to 100 percent of specific MAT codes. The imputed regulatory values at MAT level were directly applied to the specific Risk Mitigations or Controls. In instances where the MAT codes are split across multiple risk mitigations and/or controls, the imputed amounts were developed proportionately based on the forecast weighting of the specific programs. See Table 3 at the end of this document.

The imputed units for Risk Mitigations or Controls were developed using the same methodology described under “Units of Work Imputation for Gas Distribution, Transmission and Storage and Electric Distribution.”

TABLE 4
2023 GRC ADOPTED BOTTOM-UP FORECAST PROGRAMS FOR 2024-2026

Line No.	Expense/ Capital	Program	MWC/MAT Codes
1	Expense	Diablo Canyon Power Plant	MWCs: AB, AK, BP, BQ, BR, BS, BT, BU, BV, EO, IG, OM, OS,
2	Expense	Non-Tariffed Products and Services	MWC EL
3	Capital	StanPac Capital	MAT 44A
4	Capital	Los Medanos Compressor Replacement	MAT 76X
5	Capital	WELL Drilling	MAT 3L1
6	Capital	WELL Reworks and Retrofits	MAT 3L3
7	Capital	Controls and Monitoring	MAT 3L5
8	Capital	Gas Distribution New Business	MWC 29
9	Capital	Wildfire System Hardening	MAT 08W
10	Capital	Natural Gas & Solar Capital Expenditures	MWCs: 2S, 2T, 3A, 3B, 05
11	Capital	Nuclear Operations Capital Expenditures	MWCs: 05, 20
12	Capital	Hydroelectric Costs	MWCs: 05, 11, 12, 2L, 2M, 2N, 2P,3H
13	Capital	Corporate Real Estate	MWCs: 22, 23

TABLE 5
GAS DISTRIBUTION, TRANSMISSION AND STORAGE IMPUTED ADOPTED UNIT EXCEPTIONS

Line No.	Expense/ Capital	Program	Methodology	MAT Codes
1	Capital	WELL – Drilling	The adopted units were spread over 3 years to reflect what was achievable in each year.	3L1
2	Capital	WELL – Reworks	The Decision adopts $3.03 million unit cost in 2020 dollars. The unit cost was escalated to impute 2023-2026 unit costs in nominal dollars. The imputed dollar forecast is divided by escalated unit costs to impute units.	3L3
3	Capital	GT Elect Upgrade – Hinkley & Topock	One unit is adopted for the entire 2023-2026 period and is reflected at the end of rate case cycle (i.e., when it is projected to be completed).	76P
4	Capital	Compressor Replacements	One unit is adopted for the entire 2023-2026 period and is reflected at the end of rate case cycle (i.e., when it is projected to be completed).	76X

TABLE 6
ELECTRIC DISTRIBUTION IMPUTED ADOPTED UNIT EXCEPTIONS

Line No.	Expense/ Capital	Program	Methodology	MAT Codes
1	Expense	OH General CM Tag	The Decision adopts TURN's unit cost. Adopted inflation escalation adjusted unit cost is $914. The imputed 2024-2026 unit costs are calculated based on adopted post TY escalation.	KAA
2	Capital	OH General Replacements	The Decision adopts Cal Advocates' unit cost. Adopted inflation escalation adjusted unit cost is $7,100. The imputed 2024-2026 unit costs are calculated based on adopted post-TY escalation.	2AA
3	Capital	Expulsion Fuse Replacement	The Decision adopts Cal Advocates' unit cost. Adopted inflation escalation adjusted unit cost is $14,026 The imputed 2024-2026 unit costs are calculated based on adopted post-TY escalation.	2AP
4	Capital	Pole Replacements	The Decision adopts Cal Advocates' unit cost. Adopted inflation escalation adjusted unit cost is $22,050. The imputed 2024-2026 unit costs are calculated based on adopted post-TY escalation.	07D
5	Capital	Overloaded Pole Replacements	The Decision adopts Cal Advocates' unit cost. Adopted inflation escalation adjusted unit cost is $28,596. The imputed 2024-2026 unit costs are calculated based on adopted post-TY escalation.	07O
6	Capital	Pole Replacements of Tree Attachments	The Decision adopts Cal Advocates' unit cost. Adopted inflation escalation adjusted unit cost is $11,682. The imputed 2024-2026 unit costs are calculated based on adopted post-TY escalation.	07C
7	Capital	Temperature Alarm Devices	The Decision adopts Cal Advocates' unit cost. Adopted inflation escalation adjusted unit cost is $3,852. The imputed 2024-2026 unit costs are calculated based on adopted post-TY escalation.	56T

TABLE 7
RAMP MATS WITH MULTIPLE MITIGATION/CONTROL SPLITS

Line No.	Functional Area	Expense/ Capital	MAT Codes
1	Gas Distribution, Transmission and Storage	Expense	MATs: DFB, FIO, FIQ, JQD, JQL
2	Gas Distribution, Transmission and Storage	Capital	MAT 27A
3	Electric Distribution	Expense	MATs: AB#, AB6, BAF, BHE, FZA, GC1, GC2, IG#
4	Electric Distribution	Capital	MATs: 21A, 49I, 49T, 2CC, 56N, 48H, 54A
5	Gas Distribution, Transmission and Storage	Expense	MATs: DFB, FIO, FIQ, JQD, JQL
6	Gas Distribution, Transmission and Storage	Capital	MAT 27A
7	Electric Distribution	Expense	MATs: AB#, AB6, BAF, BHE, FZA, GC1, GC2, IG#
8	Electric Distribution	Capital	MATs: 21A, 49I, 49T, 2CC, 56N, 48H, 54A

PACIFIC GAS AND ELECTRIC COMPANY

APPENDIX B

2023-2026 IMPUTED REGULATORY VALUES BY FUNCTIONAL AREA

PACIFIC GAS AND ELECTRIC COMPANY
APPENDIX B
2023-2026 IMPUTED REGULATORY VALUES BY FUNCTIONAL AREA

2023 GRC EXPENSE IMPUTED ADOPTED REGULATORY VALUES
(THOUSANDS OF NOMINAL DOLLARS)

Line No.	Exhibit	MWC	MAT	MAT Description	2023 Imputed Adopted	2024 Imputed Adopted	2025 Imputed Adopted	2026 Imputed Adopted
	Gas Distribution (Exhibit 3)							
1	**3**	AB	AB#	Not assigned	45,967	46,208	46,972	47,865
2	**3**	AB	AB7	Safety, Qual, & Contract Mgmt	531	534	543	553
3	**3**	DD	DDD	Pilot Relight	12,170	12,585	13,020	13,471
4	**3**	DD	DDE	Appliance Adjs	1,153	1,192	1,234	1,276
5	**3**	DD	DDF	Gas Fumigation Activity	3,595	3,718	3,846	3,979
6	**3**	DD	DDG	Gas Leaks & Emergencies	31,401	32,472	33,594	34,758
7	**3**	DD	DDK	Gas Start	5,142	5,318	5,501	5,692
8	**3**	DD	DDL	Gas Stop	4,595	4,751	4,916	5,086
9	**3**	DE	DEC	Downgrade No Repair	3,522	3,577	3,661	3,751
10	**3**	DE	DE#	Not assigned	3,037	3,084	3,156	3,235
11	**3**	DE	DEA	Leak Survey	10,307	10,467	10,712	10,978
12	**3**	DE	DEB	Special Leak Survey	2,810	2,854	2,921	2,993
13	**3**	DE	DED	Rechecks	2,562	2,602	2,663	2,729
14	**3**	DE	DEE	Customer Calls	789	801	820	840
15	**3**	DE	DEF	Advanced MobileTechnology	12,396	12,589	12,884	13,203
16	**3**	DE	DEH	GD Capacity Uprates	2,435	2,475	2,534	2,598
17	**3**	DF	DF#	Not assigned	2,191	2,256	2,327	2,402
18	**3**	DF	DFA	Locate and Mark	75,272	77,496	79,930	82,497
19	**3**	DF	DFB	Locate and Mark - Standby	448	461	476	491
20	**3**	DG	DGA	Cath Protect - Monitoring	4,189	4,266	4,372	4,487
21	**3**	DG	DGB	Cath Protect-Troubleshoot	5,017	5,109	5,236	5,374
22	**3**	DG	DGC	Cath Protect - Rectifier Maint	633	645	661	678
23	**3**	DG	DGD	Cath Protect - Resurvey	3,796	3,865	3,962	4,065
24	**3**	DG	DGE	G:Isolated Steel Svc Evaluatn	6,548	6,667	6,834	7,014
25	**3**	DG	DGG	Install casing test stations	3,250	3,309	3,392	3,481
26	**3**	DG	DGH	Casing mitigate < than 100ft	4,263	4,341	4,450	4,566
27	**3**	DN	DN2	Gas Qualifications	2,726	2,742	2,788	2,842
28	**3**	EX	EXB	MPP Protections	12,709	13,133	13,582	14,047
29	**3**	FG	FGA	Gas Distribution Control Centr	8,862	9,126	9,418	9,723
30	**3**	FG	FGB	Op Distr-G Mns/Svcs	968	997	1,029	1,062
31	**3**	FG	FGC	Op Distr-G Reg Genl	180	186	192	198
32	**3**	FH	FH#	Not assigned	1,212	1,236	1,269	1,303
33	**3**	FH	FHA	Maint-Prev-G Mains	2,855	2,912	2,988	3,069
34	**3**	FH	FHB	Maint-Prev-G Reg Sta	5,162	5,264	5,401	5,548
35	**3**	FH	FHC	Maint-Prev-G Farm Tap	422	431	442	454
36	**3**	FH	FHE	Maint-Prev-G Svcs	4,808	4,904	5,032	5,168
37	**3**	FH	FHG	Maint-Prev-G Main Vlv	2,504	2,553	2,620	2,691
38	**3**	FH	FHI	Maint-Corr G Svc Valves	8,267	8,432	8,651	8,886
39	**3**	FH	FHJ	Gas Non-Recurring Projects	3,884	3,961	4,064	4,175
40	**3**	FH	FHK	GD Corrosion AC Inspections	145	149	154	158
41	**3**	FH	FHL	Atmospheric Corsn Main Rep	3,243	3,330	3,430	3,535
42	**3**	FH	FHM	Atmospheric Corsn Serv Rep	12,499	12,832	13,218	13,624
43	**3**	FH	FHN	Atmospheric Corsn Reg Stn Rprs	1,051	1,079	1,111	1,145
44	**3**	FH	FHO	PM SCADA	1,501	1,531	1,571	1,614
45	**3**	FH	FHP	CM SCADA	777	792	813	835

2023 GRC EXPENSE IMPUTED ADOPTED REGULATORY VALUES
(THOUSANDS OF NOMINAL DOLLARS)
(CONTINUED)

Line No.	Exhibit	MWC	MAT	MAT Description	2023 Imputed Adopted	2024 Imputed Adopted	2025 Imputed Adopted	2026 Imputed Adopted
	Gas Distribution (Exhibit 3)							
46	**3**	FH	FHR	Not assigned	1,853	1,889	1,939	1,991
47	**3**	FI	FI#	Not assigned	4,149	4,218	4,320	4,429
48	**3**	FI	FIB	Maint-Corr-G Reg Genl	2,301	2,369	2,444	2,522
49	**3**	FI	FIC	Maint-Corr-G Farm Tap	995	1,024	1,057	1,091
50	**3**	FI	FIF	Maint-Corr-G Main Vlv	395	407	420	433
51	**3**	FI	FIG	Maint-Corr-G Main Lk	35,096	35,680	36,540	37,467
52	**3**	FI	FIH	Maint-Corr_G_Svc Leak_AG	4,098	4,166	4,266	4,374
53	**3**	FI	FII	Maint-Corr-G Cath Prot	6,233	6,341	6,497	6,664
54	**3**	FI	FIJ	Maint-Corr G Main Dig-in	996	1,012	1,037	1,063
55	**3**	FI	FIK	Maint-Corr G Svc Dig-in	1,596	1,623	1,662	1,704
56	**3**	FI	FIM	Major Event-Distribution Gas	490	498	510	523
57	**3**	FI	FIO	Gas Overbuild - G	854	868	889	912
58	**3**	FI	FIP	Maint-Corr_G_Svc Leak_BG	31,649	32,176	32,952	33,787
59	**3**	FI	FIQ	Atmospheric Corrosion Monitorg	1,356	1,379	1,412	1,448
60	**3**	FI	FIR	Tee-Cap Replacement Program	2,209	2,246	2,300	2,358
61	**3**	FI	FIS	Leak Survey Meter Repair	9,658	9,819	10,056	10,311
62	**3**	GF	GFO	Mapping Support-Distribution	4,307	4,415	4,541	4,676
63	**3**	GG	GG#	Not assigned	2,523	2,610	2,701	2,795
64	**3**	GG	GGA	Gas System Planning_GSO	6,924	7,162	7,411	7,669
65	**3**	GM	GMC	GD LNG/CNG Station	4,593	4,671	4,785	4,907
66	**3**	GZ	GZA	Gas R&D and Deployment	4,000	4,040	4,117	4,206
67	**3**	HY	HYI	G Meter Atmospheric Corrosion	920	952	985	1,020
68	**3**	JQ	JQA	DIMP Leak Survey	861	886	914	943
69	**3**	JQ	JQC	Mark and Locate Program	3,582	3,673	3,782	3,895
70	**3**	JQ	JQD	DIMP Emergent Work	4,162	4,285	4,421	4,563
71	**3**	JQ	JQE	Plastic Program	331	341	351	363
72	**3**	JQ	JQG	Fitting Mitigation Program	2,432	2,503	2,583	2,666
73	**3**	JQ	JQK	Cross Bored Sewer Project	13,295	13,686	14,122	14,577
74	**3**	JQ	JQL	DIMP Program Management	4,868	5,012	5,171	5,337
75	**3**	JV	JV#	Not assigned	1,286	1,291	1,312	1,337
76	**3**	JV	JVA	ISvcs: Wrkplce End User SW Ste	12,201	12,256	12,455	12,686
77	**3**	LK	LK#	Not assigned	187	190	195	201
78	**3**	LK	LK7	WRO Main Relocations - G	1,829	1,859	1,909	1,964
79	**3**	LK	LK8	WRO Relocation Partial Svc - G	1,135	1,154	1,185	1,219
80	**3**	LK	LK9	WRO Raise Frame & Covers - G	560	569	584	601
81	**3**	LK	LKL	WRO Svc Cutoff @ Prop Line - G	325	330	339	349
82	**3**	LK	LKN	WRO Rule 13 G Temp Pwr < 1yr G	0	0	0	0
83	**3**	LK	LKO	WRO Pothole 3rd Pty Conflict-G	1,203	1,223	1,257	1,293
84	**3**	LK	LKQ	WRO Gas Sup & Wk Around SF - G	1,950	1,982	2,036	2,094
85	**3**	OM	OM#	Not assigned	13,394	13,773	14,199	14,648
86	**3**	OS	OS#	Not assigned	27,380	28,169	29,050	29,976
87	**Sub-total Gas Distribution**				**539,971**	**551,981**	**567,092**	**583,204**

2023 GRC EXPENSE IMPUTED ADOPTED REGULATORY VALUES
(THOUSANDS OF NOMINAL DOLLARS)
(CONTINUED)

Line No.	Exhibit	MWC	MAT	MAT Description	2023 Imputed Adopted	2024 Imputed Adopted	2025 Imputed Adopted	2026 Imputed Adopted
	Gas Transmission (Exhibit 3)							
1	**3**	34	34A	Stan-Pac Expense	2,738	2,738	2,770	2,814
2	**3**	AB	AB#	Not assigned	19,267	19,368	19,689	20,063
3	**3**	AB	AB7	Safety, Qual, & Contract Mgmt	795	799	813	828
4	**3**	AH	AH#	Not assigned	2,266	2,276	2,309	2,351
5	**3**	AH	AH1	WELL - Integrity Assessments	9,807	9,851	9,995	10,174
6	**3**	AH	AH2	WELL - Reworks	3,428	3,443	3,493	3,556
7	**3**	AH	AH3	WELL - Other	2,832	2,845	2,887	2,938
8	**3**	AH	AH4	Gill Ranch Operations & Maint	3,189	3,202	3,248	3,305
9	**3**	AK	AKA	Haz Waste Mgmt	3,157	3,196	3,261	3,336
10	**3**	CM	CMA	GT&S Operations	15,573	16,032	16,536	17,069
11	**3**	CM	CMB	ElecPwr CompFuel & Oth Elec Eq	27,881	28,702	29,606	30,560
12	**3**	CR	CRA	Hazard Waste Disp & Transp	716	716	724	736
13	**3**	CX	CX#	Not assigned	(0)	(0)	(0)	(0)
14	**3**	CX	CXA	GT&S Marketing/Sales/Stratgy	5,787	5,975	6,175	6,383
15	**3**	DF	DFA	Locate and Mark	1,346	1,386	1,430	1,476
16	**3**	DF	DFB	Locate and Mark - Standby	5,421	5,581	5,756	5,941
17	**3**	DN	DN2	Gas Qualifications	1,932	1,943	1,975	2,013
18	**3**	GF	GFP	Mapping Support-Transmission	5,563	5,702	5,864	6,039
19	**3**	GJ	GJA	Electrical Interference - AC	1,539	1,553	1,581	1,614
20	**3**	GJ	GJB	Atmospheric Corrosion	3,842	3,876	3,945	4,028
21	**3**	GJ	GJC	Cathodic Protection Expense	414	418	426	434
22	**3**	GJ	GJD	Test Stations	247	249	254	259
23	**3**	GJ	GJE	Close Interval Survey (CIS)	4,142	4,178	4,253	4,342
24	**3**	GJ	GJF	Electrical Interference - DC	802	809	823	841
25	**3**	GJ	GJH	Internal Corrosion	6,066	6,120	6,228	6,360
26	**3**	GJ	GJJ	Low Read Investigations	291	294	299	305
27	**3**	GJ	GJK	Corrosion Support	2,865	2,890	2,942	3,004
28	**3**	GJ	GJM	Casings	4,277	4,314	4,391	4,484
29	**3**	GM	GMD	LNG / CNG	2,651	2,699	2,764	2,836
30	**3**	GZ	GZA	Gas R&D and Deployment	3,861	3,899	3,974	4,060
31	**3**	HP	HPA	TIMP - Other	9,804	9,881	10,050	10,256
32	**3**	HP	HPB	Traditional ILI Runs	33,562	33,823	34,402	35,108
33	**3**	HP	HPC	ECDA Indirect Inspections	7,383	7,440	7,567	7,723
34	**3**	HP	HPE	Integrity Manage Leak Survey	276	278	283	289
35	**3**	HP	HPF	Hydrostatic Testing - IM	21,326	21,492	21,859	22,308
36	**3**	HP	HPI	ILI Direct Exam and Repair	48,186	48,561	49,392	50,406
37	**3**	HP	HPJ	ICDA Indirect Inspections	718	724	736	752
38	**3**	HP	HPK	SCCDA Indirect Inspections	1,745	1,759	1,789	1,826
39	**3**	HP	HPM	Repairs / Replace < '50ft	4,446	4,481	4,558	4,651
40	**3**	HP	HPN	ECDA Direct Examinations	36,825	37,112	37,747	38,522
41	**3**	HP	HPO	ICDA Direct Examinations	12,666	12,764	12,983	13,249
42	**3**	HP	HPP	SCCDA Direct Examinations	17,035	17,168	17,462	17,820
43	**3**	HP	HPR	Non-Traditional ILI Runs	14,393	14,505	14,753	15,056
44	**3**	HP	HPS	Geo-Hazard Studies	3,014	3,038	3,090	3,153
45	**3**	HP	HPT	Root Cause Analysis	2,871	2,893	2,943	3,003
46	**3**	HP	HPU	TIMP Direct Examinations	25,660	25,860	26,302	26,842
47	**3**	JO	JO1	PM Scada Maintenance	349	356	366	376
48	**3**	JO	JO2	CM Scada Maintenance	251	257	264	271
49	**3**	JO	JOA	Cath Prot Rectifier Maintenanc	118	121	124	127
50	**3**	JO	JOB	Cath Prot Monitoring	1,290	1,317	1,352	1,389

2023 GRC EXPENSE IMPUTED ADOPTED REGULATORY VALUES
(THOUSANDS OF NOMINAL DOLLARS)
(CONTINUED)

Line No.	Exhibit	MWC	MAT	MAT Description	2023 Imputed Adopted	2024 Imputed Adopted	2025 Imputed Adopted	2026 Imputed Adopted
	Gas Transmission (Exhibit 3)							
51	**3**	JO	JOC	Cath Prot Troubleshoot	813	830	852	875
52	**3**	JO	JOE	Ground Leak Survey	990	1,011	1,037	1,066
53	**3**	JO	JOF	Requird Ground Pipeline Patrol	1,037	1,059	1,087	1,117
54	**3**	JO	JOG	PM G Regulator General	3,957	4,042	4,147	4,263
55	**3**	JO	JOH	PM Gas Pipeline Valve Manual	1,495	1,527	1,567	1,611
56	**3**	JO	JOI	PM Gas Pipeline Valve Automate	40	40	41	43
57	**3**	JO	JOJ	Gas Holders Maintenance	127	129	133	136
58	**3**	JO	JOK	Oper Tranmission Pipelines	731	747	766	787
59	**3**	JO	JOL	Oper Transmission Regl Station	461	471	484	497
60	**3**	JO	JOM	CM G Regl Genl	1,117	1,141	1,171	1,204
61	**3**	JO	JON	CM Gas Pipeline Valve Manual	950	970	996	1,024
62	**3**	JO	JOO	CM Gas Pipeline Valve Automate	222	227	233	239
63	**3**	JO	JOP	CM G Main Lk	11,169	11,408	11,707	12,035
64	**3**	JO	JOQ	Cath Protection Corr Maintnc	358	366	375	386
65	**3**	JO	JOR	Leak Rechecks	264	270	277	285
66	**3**	JO	JOS	Pipeline Marker Maintenance	1,762	1,800	1,847	1,898
67	**3**	JO	JOT	Vegetation Management	1,522	1,554	1,595	1,639
68	**3**	JO	JOV	Requird Aerial Pipeline Patrol	4,823	4,926	5,055	5,196
69	**3**	JO	JOW	Aerial Leak Survey	2,494	2,547	2,614	2,687
70	**3**	JO	JOX	PM Meter Maintenance	1,949	1,990	2,042	2,099
71	**3**	JO	JOY	CM Meter Maintenance	289	295	303	311
72	**3**	JO	JOZ	Atmospheric Corrosion Inspect	500	511	524	539
73	**3**	JP	JPA	PM StorCompStat Piping Assets	981	1,001	1,026	1,055
74	**3**	JP	JPB	CM StorCompStat Piping Assets	473	483	495	509
75	**3**	JP	JPC	PM StorCompStat GasProcess	1,920	1,959	2,009	2,065
76	**3**	JP	JPD	PM StorCompStat GasCompressor	1,810	1,847	1,895	1,947
77	**3**	JP	JPE	PM StorCompStat Support	2,280	2,327	2,387	2,452
78	**3**	JP	JPG	CM StorCompStat GasProcess	984	1,004	1,030	1,058
79	**3**	JP	JPH	CM StorCompStat GasCompress	2,071	2,114	2,168	2,228
80	**3**	JP	JPI	CM StorCompStat Support	1,525	1,557	1,597	1,641
81	**3**	JP	JPK	PM Power Units	139	142	146	150
82	**3**	JP	JPL	CM Power Units	277	283	290	298
83	**3**	JP	JPN	Station Operations	6,027	6,151	6,308	6,482
84	**3**	JP	JPO	PM Storage Wells	570	582	597	613
85	**3**	JP	JPP	CM Storage Wells	81	83	85	87
86	**3**	JP	JPQ	CARB Leak Survey	3,270	3,338	3,423	3,517
87	**3**	JP	JPR	CARB Leak Repairs	2,545	2,597	2,664	2,737
88	**3**	JT	JT0	Public Awareness	3,437	3,474	3,540	3,619
89	**3**	JT	JT1	Engineering Support	2,572	2,600	2,650	2,709
90	**3**	JT	JT2	Water and Levee Crossings	1,387	1,402	1,428	1,460
91	**3**	JT	JT3	Fault Crossings	1,076	1,088	1,109	1,133
92	**3**	JT	JT4	Shallow and Exposed Pipe	2,751	2,781	2,834	2,897
93	**3**	JT	JT6	Pipe Replacements - (<50Ft)	11,284	11,406	11,624	11,882
94	**3**	JT	JT8	Gas Quality Assessment - Exp	2,124	2,146	2,187	2,235
95	**3**	JT	JT9	Hydrostatic Tstng - Class Lctn	899	909	927	947
96	**3**	JT	JTA	Pipeline WRO Expense	635	657	697	745
97	**3**	JT	JTB	Pipeline Repair	6,835	6,908	7,041	7,197
98	**3**	JT	JTD	Pipeline Other	18,985	19,190	19,557	19,991
99	**3**	JT	JTH	Permits & Fees Projects	7,906	7,992	8,145	8,325
100	**3**	JT	JTK	Vegetation Manage Project	16,877	17,059	17,386	17,772

2023 GRC EXPENSE IMPUTED ADOPTED REGULATORY VALUES
(THOUSANDS OF NOMINAL DOLLARS)
(CONTINUED)

Line No.	Exhibit	MWC	MAT	MAT Description	2023 Imputed Adopted	2024 Imputed Adopted	2025 Imputed Adopted	2026 Imputed Adopted
	Gas Transmission (Exhibit 3)							
101	**3**	JT	JTL	FIMP Risk Management	2,791	2,820	2,873	2,936
102	**3**	JT	JTM	Uprates	998	1,009	1,028	1,051
103	**3**	JT	JTO	Encroachments Structures & ROW	1,265	1,278	1,303	1,332
104	**3**	JT	JTQ	Class Location Studies	2,185	2,209	2,251	2,301
105	**3**	JT	JTR	Valve Program	1,371	1,386	1,412	1,443
106	**3**	JT	JTT	Geo-Hazard Mitigations	127	129	131	134
107	**3**	JT	JTV	Station Strength Test Exp C&P	2,279	2,303	2,346	2,398
108	**3**	JT	JTW	Routine Spend M&C - Expense	4,676	4,725	4,814	4,920
109	**3**	JT	JTY	Routine Spend C&P Expense	8,777	8,868	9,035	9,233
110	**3**	JV	JV#	Not assigned	857	861	875	891
111	**3**	JV	JVA	ISvcs: Wrkplce End User SW Ste	2,346	2,357	2,395	2,440
112	**3**	LV	LV2	Engineering Crtcl Assmnt 2	5,474	5,547	5,662	5,796
113	**3**	MC	MC1	Hydrostatic Tstng - BA	(0)	(0)	(0)	(0)
114	**3**	OM	OM#	Not assigned	8,664	8,909	9,184	9,474
115	**3**	OS	OS#	Not assigned	10,400	10,700	11,035	11,387
116	**Sub-total Gas Transmission**				**575,614**	**582,924**	**594,872**	**608,702**

2023 GRC EXPENSE IMPUTED ADOPTED REGULATORY VALUES
(THOUSANDS OF NOMINAL DOLLARS)
(CONTINUED)

Line No.	Exhibit	MWC	MAT	MAT Description	2023 Imputed Adopted	2024 Imputed Adopted	2025 Imputed Adopted	2026 Imputed Adopted
	Electric Distribution (Exhibit 4)							
1	**4**	AB	AB#	Not assigned	21,505	21,903	22,349	22,865
2	**4**	AB	AB6	EPR Expense	165,138	168,196	171,619	175,584
3	**4**	BA	BAF	Genl Operate	1,822	1,857	1,896	1,942
4	**4**	BA	BAH	FLISR Maintenance	490	499	510	522
5	**4**	BH	BHE	FAS Emergency Resp - OH Elect	117,184	119,437	121,967	124,924
6	**4**	GC	GC2	El DSub-Major Emerg_Corr Maint	868	885	903	925
7	**4**	FZ	FZA	Genl Engineer	5,630	5,776	5,933	6,104
8	**4**	IG	IG#	Not assigned	73,630	74,450	75,485	76,876
9	**4**	KA	KAT	Remote Grid SPS Maintenance	1,039	1,041	1,047	1,059
10	**4**	AB	AB6	EPR Expense	27,970	28,300	28,701	29,212
11	**4**	BH	BH#	Not assigned	244	250	256	263
12	**4**	BH	BHB	CM-E OH	22,012	22,532	23,098	23,732
13	**4**	BH	BHC	CM-E UG	24,855	25,442	26,081	26,797
14	**4**	BH	BHD	BHD: Damage Claims Expense	1,630	1,669	1,711	1,758
15	**4**	BH	BHE	FAS Emergency Resp - OH Elect	22,666	23,201	23,784	24,437
16	**4**	BH	BHG	FAS Sys Rel Maint	4,509	4,616	4,732	4,862
17	**4**	BH	BHH	Public Support Event New	57	58	60	61
18	**4**	IF	IFA	E Major Emgcy OH	36,440	36,864	37,393	38,095
19	**4**	IF	IFB	E Major Emgcy UG	8,941	9,044	9,174	9,347
20	**4**	BA	BAF	Genl Operate	25,993	26,811	27,667	28,571
21	**4**	BA	BAH	FLISR Maintenance	3,763	3,882	4,006	4,137
22	**4**	DD	DD#	Not assigned	6,608	6,835	7,070	7,314
23	**4**	DD	DDH	Electric Trouble Cust Equipt	6,092	6,301	6,517	6,743
24	**4**	DD	DDJ	Electric - Other	11,132	11,513	11,909	12,321
25	**4**	HG	HGD	Distribution Operational Tech	5,978	5,954	5,954	5,996
26	**4**	AR	ARC	Change Party & Special Purpose	1,669	1,723	1,778	1,835
27	**4**	AR	ARD	Regular reads	8,769	9,051	9,342	9,644
28	**4**	DD	DDC	Electric Start/Stop	482	498	515	533
29	**4**	EY	EYA	Elect Meters: Other	3,035	3,042	3,061	3,099
30	**4**	EY	EYI	Electric Meter Module Mntce	67	67	67	68
31	**4**	EY	EYJ	R-Tests	418	419	421	427
32	**4**	EY	EYK	Preventative Maintenance	144	144	145	147
33	**4**	EY	EYT	CM: No Meter Exchg 3 phase	1,719	1,723	1,734	1,756
34	**4**	EY	EYU	CM: No Meter Exchg 1 phase	1,538	1,542	1,551	1,571
35	**4**	EY	EYV	CM: No Mtr Exchg Transfmrs CIA	836	838	844	854
36	**4**	EY	EYW	ECI Electric Meter Tests_Systm	722	724	729	738
37	**4**	HY	HY8	Gas Meter Module Mntce	687	710	735	760
38	**4**	IU	IUG	Revenue Assurance	1,590	1,660	1,733	1,809
39	**4**	HN	HN#	Not assigned	972,013	965,868	963,767	968,867
40	**4**	IG	IGI	Dead and Dying Trees	77,991	77,469	77,273	77,659
41	**4**	IG	IGJ	Enhanced Vegetation Management	131,816	130,933	130,601	131,254
42	**4**	BF	BF3	UG BART Cable Test/Insp	59	59	59	60
43	**4**	BF	BF4	UG Auto Xfer Swch Test/Insp	145	145	146	148
44	**4**	BF	BFA	OH Patrol	5,056	5,064	5,089	5,146
45	**4**	BF	BFB	OH Insp	53,674	53,751	54,022	54,629
46	**4**	BF	BFC	OH Insp Infrared	2,834	2,838	2,852	2,884
47	**4**	BF	BFD	UG Patrol	2,681	2,685	2,698	2,729
48	**4**	BF	BFE	UG Insp Infrared	14,545	14,566	14,640	14,804
49	**4**	BF	BFF	UG Manhole Insp Annual	507	507	510	516
50	**4**	BF	BFG	OH Equip Test	2,654	2,658	2,671	2,701

2023 GRC EXPENSE IMPUTED ADOPTED REGULATORY VALUES
(THOUSANDS OF NOMINAL DOLLARS)
(CONTINUED)

Line No.	Exhibit	MWC	MAT	MAT Description	2023 Imputed Adopted	2024 Imputed Adopted	2025 Imputed Adopted	2026 Imputed Adopted
	Electric Distribution (Exhibit 4)							
51	**4**	BF	BFH	Inspection Projects	4,832	4,839	4,864	4,919
52	**4**	BF	BFJ	OH Patrol ORT Post Outage	166	166	167	169
53	**4**	BK	BKA	Transformer Repr Emeryville	1,975	2,020	2,068	2,123
54	**4**	KA	KA#	Not assigned	888	890	895	906
55	**4**	KA	KAA	OH Genl CM Tag	22,086	22,135	22,263	22,527
56	**4**	KA	KAC	Bird Safe Retrofit	1,231	1,234	1,241	1,256
57	**4**	KA	KAD	Bird Safe Retrofit Annual	1,436	1,439	1,448	1,465
58	**4**	KA	KAF	OH COE CM Tag	7,213	7,229	7,271	7,357
59	**4**	KA	KAH	Streetlights Repl Burnouts	2,172	2,177	2,189	2,215
60	**4**	KA	KAK	RTVI Invest/Repr	126	127	127	129
61	**4**	KA	KAM	Insulators Wash	246	247	248	251
62	**4**	KA	KAO	Idle Fac Invest - Svc Plng	215	215	216	219
63	**4**	KA	KAP	OH EXP Projects	1,793	1,797	1,807	1,828
64	**4**	KA	KAQ	Wood Pole Bridge Bonding	1	1	1	1
65	**4**	KA	KAS	FAS Overhead Expense	1,797	1,801	1,811	1,833
66	**4**	KB	KB#	Not assigned	758	764	772	784
67	**4**	KB	KBA	UG Genl CM Tag	17,135	17,270	17,460	17,740
68	**4**	KB	KBC	UG COE CM Tag	1,548	1,560	1,577	1,602
69	**4**	KB	KBD	Nitrogen Cylinders CM	25	25	25	26
70	**4**	KB	KBE	BART Cable Repr	71	71	72	73
71	**4**	KB	KBP	UG EXP Projects	789	795	804	817
72	**4**	GA	GA#	Not assigned	(5,288)	(5,260)	(5,256)	(5,293)
73	**4**	GA	GAA	Pole Test & Treat	21,670	21,556	21,539	21,691
74	**4**	GA	GAB	Pole Joint Util Maint Reimb	-	-	-	-
75	**4**	GA	GAC	Pole Analyze Loading	22,710	22,591	22,573	22,732
76	**4**	GA	GAD	Pole Reinforce	4,404	4,381	4,377	4,408
77	**4**	GA	GAF	Telco Engr Revw Non-Reimbursed	176	175	175	176
78	**4**	GA	GAH	Pole Joint Util Maint Non-Reim	476	473	473	476
79	**4**	KC	KCA	Ntwk Equip Correct Maint NWTX	450	461	473	486
80	**4**	KC	KCB	Ntwk Oil Repl & 60Day F/U NWTX	34	35	36	37
81	**4**	KC	KCC	Ntwk Vault Correct Maint NWTX	135	138	141	145
82	**4**	KC	KCD	Ntwk Xfmr PrevMaint/Retst NWTX	2,809	2,878	2,953	3,035
83	**4**	KC	KCE	Ntwk Protector Prev Maint NWTX	719	737	756	777
84	**4**	KC	KCF	Fiber/SCADA Comm Repr NWTX	1,012	1,036	1,063	1,093
85	**4**	GC	GC1	El DSub-Engrg_Maint Support	5,701	5,776	5,868	5,985
86	**4**	GC	GC2	El DSub-Major Emerg_Corr Maint	14,882	15,080	15,320	15,626
87	**4**	GC	GCA	Dsbn: TXfmr - prev maint.	1,147	1,162	1,180	1,204
88	**4**	GC	GCB	Dsbn: Breaker - prevent maint.	834	845	858	875
89	**4**	GC	GCC	Dist Sub: Substation Test Dpt	1,599	1,621	1,646	1,679
90	**4**	GC	GCD	Dsbn: Station Read_prev maint.	3,311	3,355	3,408	3,476
91	**4**	GC	GCE	Dsbn: Gnrl station_prev maint.	539	547	555	566
92	**4**	GC	GCF	Dsbn: Batteries - prev maint.	529	536	544	555
93	**4**	GC	GCG	Vegetation Management	10,477	10,616	10,784	11,000
94	**4**	GC	GCH	Building Maintenance	1,101	1,116	1,134	1,156
95	**4**	GC	GCI	Dsbn: Switches_prevent maint.	107	108	110	112
96	**4**	GC	GCJ	Dist Sub: Corrective (T80)	10,081	10,215	10,377	10,585
97	**4**	GC	GCM	Breaker Mechanism Services	1,589	1,610	1,636	1,668
98	**4**	GC	GCO	Transformer Overhauls	1,292	1,309	1,330	1,356
99	**4**	GC	GCS	CKSW MOAS Mechanism Services	215	218	221	225
100	**4**	GC	GCV	Breaker Overhauls	21	21	22	22

2023 GRC EXPENSE IMPUTED ADOPTED REGULATORY VALUES
(THOUSANDS OF NOMINAL DOLLARS)
(CONTINUED)

Line No.	Exhibit	MWC	MAT	MAT Description	2023 Imputed Adopted	2024 Imputed Adopted	2025 Imputed Adopted	2026 Imputed Adopted
	Electric Distribution (Exhibit 4)							
101	**4**	GC	GCW	Dist Sub: Station Washes	463	469	477	486
102	**4**	HX	HXA	Genl Auto & Protect	3,118	3,184	3,257	3,340
103	**4**	FZ	FZA	Genl Engineer	16,914	17,422	17,958	18,528
104	**4**	FZ	FZB	Voltage Complaints Invest	653	673	694	716
105	**4**	FZ	FZC	Transformer Reports Manage	237	244	252	260
106	**4**	FZ	FZD	Field Work Plan	859	885	912	941
107	**4**	FZ	FZE	Troublemen Field Work	1,539	1,585	1,634	1,686
108	**4**	EV	EV#	Not assigned	-	-	-	-
109	**4**	EV	EVA	Service Inquiry	5,004	5,192	5,387	5,587
110	**4**	EV	EVB	OK to Serve	8,913	9,248	9,594	9,952
111	**4**	EW	EW#	Not assigned	11,538	11,971	12,472	13,081
112	**4**	GE	GE#	Not assigned	19,272	19,285	19,368	19,574
113	**4**	JV	JV#	Not assigned	756	760	768	779
114	**4**	JV	JVA	ISvcs: Wrkplce End User SW Ste	4,097	4,122	4,161	4,223
115	**4**	AB	AB#	Not assigned	15,524	15,725	15,970	16,286
116	**4**	AT	AT#	Not assigned	2,185	2,210	2,242	2,284
117	**4**	HG	HGC	Advanced Dist Mgmt System Dev	17,229	17,160	17,159	17,281
118	**4**	IG	IG#	Not assigned	3,157	3,216	3,282	3,360
119	**4**	JV	JVA	ISvcs: Wrkplce End User SW Ste	3,567	3,589	3,623	3,677
120	**4**	AB	AB#	Not assigned	26,273	26,072	25,996	26,141
121	**4**	IS	IS#	Not assigned	1,831	1,819	1,815	1,825
122	**4**	OM	OM#	Not assigned	19,950	20,477	21,041	21,657
123	**4**	OS	OS#	Not assigned	62,154	63,852	65,661	67,623
124	**Sub-total Electric Distribution**				**2,276,312**	**2,285,297**	**2,302,152**	**2,332,471**

2023 GRC EXPENSE IMPUTED ADOPTED REGULATORY VALUES
(THOUSANDS OF NOMINAL DOLLARS)
(CONTINUED)

Line No.	Exhibit	MWC	MWC Description	2023 Imputed Adopted	2024 Imputed Adopted	2025 Imputed Adopted	2026 Imputed Adopted
Energy Supply (Exhibit 5)							
1	**5**	AB	Misc Expense	-	-	-	-
2	**5**	AK	Manage Environmental Oper	2,263	2,277	1,534	0
3	**5**	BP	Manage DCPP Business	13,681	13,985	8,289	0
4	**5**	BQ	DCPP Support Services	42,009	45,540	30,990	0
5	**5**	BR	Operate DCPP Plant	76,609	80,902	43,602	0
6	**5**	BS	Maintain DCPP Plant Assets	91,686	91,457	40,519	0
7	**5**	BT	Nuclear Generation Fees	16,801	16,291	6,573	0
8	**5**	BU	Procure DCPP Materials & Svcs	-	-	-	-
9	**5**	BV	Maintain DCPP Plant Configurtn	34,729	35,078	16,636	0
10	**5**	EO	Provide Nuclear Support	10	10	7	0
11	**5**	IG	Manage Var Bal Acct Processes	2,717	2,744	1,871	0
12	**5**	OM	Operational Management	7,454	7,945	5,065	0
13	**5**	OS	Operational Support	23,816	23,950	13,396	0
14	**5**	**Sub-total Nuclear Generation**		**311,776**	**320,181**	**168,483**	**0**
15	**5**	AB	Misc Expense	8,046	8,094	8,177	8,306
16	**5**	AG	#N/A	-	-	-	-
17	**5**	AK	Manage Environmental Oper	1,200	1,229	1,260	1,296
18	**5**	AX	Maint Resv,Dams&Waterways	30,569	30,953	31,446	32,088
19	**5**	AY	Habitat and Species Protection	274	281	289	297
20	**5**	BC	Perf Reimburs Wk for Oth	67	73	82	98
21	**5**	EP	Manage Property & Bldgs	1,274	1,311	1,350	1,392
22	**5**	IG	Manage Var Bal Acct Processes	26,737	26,781	26,951	27,296
23	**5**	KG	Operate Hydro Generation	38,216	39,100	40,080	41,181
24	**5**	KH	Maint Hydro Generating Equip	24,468	24,989	25,576	26,248
25	**5**	KI	Maint Hydro Bldg,Grnd,Infrast	15,363	15,586	15,862	16,206
26	**5**	KJ	License Compliance Hydro Gen	25,713	25,988	26,361	26,865
27	**5**	LX	Catastrophic Events	0	0	0	0
28	**5**	OM	Operational Management	3,201	3,305	3,414	3,529
29	**5**	OS	Operational Support	4,123	4,237	4,359	4,491
30	**5**	ZC	Corporate Items	1,575	1,600	1,629	1,666
31	**5**	**Sub-total Hydro Generation**		**180,826**	**183,525**	**186,836**	**190,958**
32	**5**	AK	Manage Environmental Oper	2,986	3,022	3,068	3,128
33	**5**	KK	Operate Fossil Generation	14,950	15,230	15,553	15,929
34	**5**	KL	Maint Fossil Generating Equip	31,949	32,145	32,470	32,965
35	**5**	KM	Maint Fossil Bldg,Grnd,Infrast	3,319	3,330	3,355	3,400
36	**5**	KQ	Operate Alternative Gen	484	495	506	519
37	**5**	KR	Maint AltGen Generating Equip	1,352	1,367	1,387	1,414
38	**5**	KS	Maint AltGen Bldg,Grnd,Infrast	567	569	574	582
39	**5**	OM	Operational Management	295	304	314	325
40	**5**	OS	Operational Support	-	-	-	-
41	**5**	**Sub-total Natural Gas and Solar Generation**		**55,901**	**56,462**	**57,229**	**58,261**
42	**5**	AB	Misc Expense	816	827	841	858
43	**5**	CT	Acq & Manage Elect Supply	30,347	31,384	32,463	33,584
44	**5**	CV	Acq & Manage Gas Supply	2,456	2,538	2,624	2,714
45	**5**	CY	Manage Electric Grid Ops	10,534	10,779	11,046	11,345
46	**5**	**Sub-total Energy Procurement and Administration**		**44,153**	**45,529**	**46,974**	**48,501**
47	**5**	JV	Maintain IT Apps & Infra	2,875	2,572	2,604	2,184
48	**5**	**Sub-total Energy Technology Programs**		**2,875**	**2,572**	**2,604**	**2,184**
49	**Sub-total Energy Supply**			**595,532**	**608,268**	**462,126**	**299,904**

2023 GRC EXPENSE IMPUTED ADOPTED REGULATORY VALUES
(THOUSANDS OF NOMINAL DOLLARS)
(CONTINUED)

Line No.	Exhibit	MWC	MWC Description	2023 Imputed Adopted	2024 Imputed Adopted	2025 Imputed Adopted	2026 Imputed Adopted
50	**Cutomer and Communications (Exhibit 6)**						
51	**6**	AR	Read & Investigate Meters	(176)	(80)	20	124
52	**6**	CG	CAT Balancing Accounts	-	-	-	-
53	**6**	DK	Manage Customer Inquiries	62,629	64,632	66,702	68,842
54	**6**	EL	Develop New Revenue	41,052	40,869	-	-
55	**6**	EY	Change/Maint Used Elec Meter	897	924	951	980
56	**6**	EZ	Manage Var Cust Care Processes	48,080	49,265	50,505	51,788
57	**6**	FK	Retain & Grow Customers	737	761	785	810
58	**6**	GM	Manage Energy Efficiency-NonBA	11,231	11,456	11,694	11,940
59	**6**	HY	Change/Maint Used Gas Meters	6,691	6,901	7,118	7,342
60	**6**	IG	Manage Var Bal Acct Processes	35,501	36,006	36,595	37,308
61	**6**	IS	Bill Customers	49,274	50,763	52,317	53,924
62	**6**	IT	Manage Credit	14,834	15,221	15,625	16,043
63	**6**	IU	Collect Revenue	12,739	13,079	13,432	13,798
64	**6**	IV	Provide Account Services	17,758	18,271	18,803	19,354
65	**6**	JV	Maintain IT Apps & Infra	19,323	19,702	20,104	20,520
66	**6**	LI	Prov Corporate Communication	-	-	-	-
67	**6**	LJ	Prov Corp Affairs Svcs	14,283	14,615	14,964	15,325
68	**6**	OM	Operational Management	11,490	11,840	12,202	12,576
69	**6**	OS	Operational Support	-	-	-	-
70	**Sub-total Customer and Communications**			**346,343**	**354,223**	**321,817**	**330,675**
71	**Shared Services and Information Technology (Exhibit 7)**						
72	**7**	AB	Misc Expense	11,288	11,630	11,984	12,350
73	**7**	FA	Spc A&G/Oth Csts-Bud Dept	-	-	-	-
74	**7**	FL	Safety Engineering & OSHA Cmpl	18,980	19,555	20,151	20,766
75	**7**	IG	Manage Var Bal Acct Processes	-	-	-	-
76	**7**	JV	Maintain IT Apps & Infra	557	573	591	609
77	**7**	KX	Prov Human Resource Svcs	7,609	7,839	8,078	8,325
78	**7**	**Sub-total Enterprise Health and Safety**		**38,434**	**39,598**	**40,804**	**42,050**
79	**7**	AB	Misc Expense	283,589	284,512	287,553	291,881
80	**7**	BP	Manage DCPP Business	1,325	1,366	1,409	1,455
81	**7**	JV	Maintain IT Apps & Infra	789	802	817	832
82	**7**	ZC	Corporate Items	(162,516)	(162,871)	(164,395)	(166,713)
83	**7**	**Sub-total Transportation and Aviation Services**		**123,187**	**123,809**	**125,384**	**127,455**
84	**7**	AB	Misc Expense	1,721	1,768	1,817	1,868
85	**7**	JL	Procure Materials & Services	-	-	-	-
86	**7**	JV	Maintain IT Apps & Infra	-	-	-	-
87	**7**	**Sub-total Materials**		**1,721**	**1,768**	**1,817**	**1,868**
88	**7**	JL	Procure Materials & Services	17,735	18,223	18,732	19,259
89	**7**	JV	Maintain IT Apps & Infra	36	37	38	39
90	**7**	OS	Operational Support	8,840	9,127	9,427	9,738
91	**7**	**Sub-total Sourcing**		**26,611**	**27,388**	**28,197**	**29,036**

2023 GRC EXPENSE IMPUTED ADOPTED REGULATORY VALUES
(THOUSANDS OF NOMINAL DOLLARS)
(CONTINUED)

Line No.	Exhibit	MWC	MWC Description	2023 Imputed Adopted	2024 Imputed Adopted	2025 Imputed Adopted	2026 Imputed Adopted
92	**7**	AB	Misc Expense	-	-	-	-
93	**7**	BI	Maint Buildings	6,006	6,122	6,246	6,374
94	**7**	EP	Manage Property & Bldgs	97,560	99,454	101,463	103,547
95	**7**	IG	Manage Var Bal Acct Processes	1,214	1,211	1,213	1,223
96	**7**	JH	Implement RealEstate Strategy	6,781	6,912	7,052	7,197
97	**7**	JV	Maintain IT Apps & Infra	16	17	17	17
98	**7**	ZC	Corporate Items	(63,714)	(64,980)	(66,320)	(67,710)
99	**7**	**Sub-total Real Estate**		**47,863**	**48,737**	**49,671**	**50,648**
100	**7**	AB	Misc Expense	1,437	1,466	1,497	1,528
101	**7**	AK	Manage Environmental Oper	10,106	10,192	10,308	10,472
102	**7**	AY	Habitat and Species Protection	343	343	344	348
103	**7**	CR	Mnge Waste Disp & Transp	2,368	2,351	2,344	2,355
104	**7**	ES	Implement Environment Projects	706	703	703	708
105	**7**	IG	Manage Var Bal Acct Processes	-	-	-	-
106	**7**	JE	Manage Land Services	4,504	4,549	4,609	4,687
107	**7**	JK	Manage Environ Remed (Earning)	6,088	6,222	6,370	6,528
108	**7**	JV	Maintain IT Apps & Infra	66	68	70	73
109	**7**	KX	Prov Human Resource Svcs	5	5	5	5
110	**7**	KY	Prov Regulation Svcs	1,497	1,527	1,559	1,592
111	**7**	OM	Operational Management	541	556	573	591
112	**7**	OS	Operational Support	2,931	3,029	3,131	3,237
113	**7**	**Sub-total Land and Environmental Management**		**30,593**	**31,012**	**31,513**	**32,125**
114	**7**	AB	Misc Expense	16,942	17,410	17,897	18,401
115	**7**	JV	Maintain IT Apps & Infra	3,611	3,697	3,787	3,880
116	**7**	**Sub-total ERIM and Enterprise Data Management**		**20,552**	**21,107**	**21,684**	**22,281**
117	**7**	AB	Misc Expense	-	-	-	-
118	**7**	JV	Maintain IT Apps & Infra	386,710	395,006	403,804	412,932
119	**7**	LL	Charges from Affiliates	-	-	-	-
120	**7**	OM	Operational Management	1,436	1,467	1,500	1,534
121	**7**	OS	Operational Support	-	-	-	-
122	**7**	ZC	Corporate Items	(37,434)	(38,263)	(39,134)	(40,037)
123	**7**	**Sub-total Information Technology**		**350,711**	**358,210**	**366,169**	**374,429**
124	**7**	JV	Maintain IT Apps & Infra	32,806	33,606	34,445	35,314
125	**7**	KZ	Prov Risk/Security Svcs	24,715	25,140	25,649	26,197
126	**7**	**Sub-total Cyber and Corporate Security**		**57,522**	**58,747**	**60,094**	**61,511**
127	**7**	KW	Prov Financial Svcs	0	0	0	0
128	**7**	KZ	Prov Risk/Security Svcs	8,150	8,341	8,541	8,747
129	**7**	**Sub-total Enterprise Risk Management**		**8,150**	**8,341**	**8,541**	**8,747**
130	**Sub-total Shared Service and Information Technology**			**705,345**	**718,716**	**733,873**	**750,150**

2023 GRC EXPENSE IMPUTED ADOPTED REGULATORY VALUES
(THOUSANDS OF NOMINAL DOLLARS)
(CONTINUED)

Line No.	Exhibit	Corporate Services Organization	2023 Imputed Adopted	2024 Imputed Adopted	2025 Imputed Adopted	2026 Imputed Adopted
1	8	Human Resources	87,627	89,835	92,218	94,763
2	9	Finance	55,148	56,659	58,271	59,966
3	9	Risk and Audit	13,086	13,501	13,931	14,375
4	9	Compliance & Ethics	8,416	8,629	8,852	9,082
5	9	Regulatory Affairs	17,354	17,907	18,478	19,068
6	9	Law	47,392	48,558	49,779	51,042
7	9	Executive Offices and Corporate Secretary	5,126	5,256	5,391	5,532
8	9	Corporate Affairs	8,957	9,215	9,482	9,759
9		**Sub-total Corporate Services**	**243,105**	**249,559**	**256,402**	**263,587**
	Exhibit	Corporate Services IT Expense	2023 Imputed	2024 Imputed	2025 Imputed	2026 Imputed
10	8	Human Resources	294	301	307	314
11	9	Finance	477	488	499	511
12	9	Risk and Audit	105	108	111	114
13	9	Compliance & Ethics	225	232	240	248
14	9	Regulatory Affairs	439	448	458	468
15	9	Law	322	328	335	342
16	9	Executive Offices and Corporate Secretary	-	-	-	-
17	9	Corporate Affairs	(0)	(0)	(0)	(0)
18		**Sub-total IT Expense**	**1,861**	**1,904**	**1,950**	**1,997**
	Exhibit	Corporate Services Organization incl. IT	2023 Imputed	2024 Imputed	2025 Imputed	2026 Imputed
19	8	Human Resources	87,921	90,136	92,526	95,077
20	9	Finance	55,624	57,146	58,770	60,477
21	9	Risk and Audit	13,190	13,609	14,042	14,489
22	9	Compliance & Ethics	8,641	8,862	9,092	9,330
23	9	Regulatory Affairs	17,793	18,355	18,936	19,536
24	9	Law	47,713	48,886	50,114	51,384
25	9	Executive Offices and Corporate Secretary	5,126	5,256	5,391	5,532
26	9	Corporate Affairs	8,957	9,215	9,482	9,759
27		**Total Corporate Services incl. IT**	**244,966**	**251,464**	**258,352**	**265,585**

2023 GRC EXPENSE IMPUTED ADOPTED REGULATORY VALUES
(THOUSANDS OF NOMINAL DOLLARS)
(CONTINUED)

Line No.	Exhibit	Companywide Expense	2023 Imputed Adopted	2024 Imputed Adopted	2025 Imputed Adopted	2026 Imputed Adopted
1	7	Utility Wellness	23,325	23,733	24,168	24,620
2	7	CORP Wellness / EAP	3	3	3	3
3	7	Utility Employee Assistance Program	2,766	2,815	2,866	2,920
4	7	DOT Drug Testing	902	917	934	952
5	7	Workers Compensation	53,030	53,214	53,405	53,601
6	7	Utility PFL & STD	2,052	2,052	2,052	2,052
7	7	CORP LTD & STD Insurance Premium	29	30	30	31
8	7	Utility Long Term Disability Contribution	30,869	30,869	30,869	30,869
9	8	Severance & Redeployment	6,640	6,857	7,081	7,312
10	8	Tuition Refund Program	4,007	4,077	4,152	4,229
11	8	CORP Non Qualified Retirement Plans	2,116	2,153	2,193	2,234
12	8	CORP STIP Non Officer (ATL)	42	43	44	45
13	8	CORP STIP Officer (ATL)	212	215	219	223
14	8	Utility Non Qualified Retirement Plans	1,520	1,520	1,520	1,520
15	8	Utility STIP Non Officer (ATL)	84,267	86,798	89,645	92,585
16	8	Utility STIP Officer (ATL)	2,699	2,780	2,871	2,965
17	8	Utility - Medical Plans	401,600	420,118	439,490	459,756
18	8	CORP - Medical Plans	148	151	154	157
19	8	Utility - Dental Plans	30,466	30,466	30,466	30,466
20	8	CORP - Dental Plans	10	11	11	11
21	8	Utility - Vision Plans	3,485	3,485	3,485	3,485
22	8	CORP - Vision Plans	1	1	1	1
23	8	Utility Employee Health Care Contributions	(41,363)	(43,270)	(45,266)	(47,353)
24	8	CORP Employee Health Care Contributions	(11)	(12)	(12)	(12)
25	8	Utility Group Life Insurance Plan	587	607	627	647
26	8	CORP Group Life Insurance Plan	2	2	2	2
27	8	Utility Employee Relocation Program	6,383	6,495	6,614	6,738
28	8	CORP Employee Relocation Program	-	-	-	-
29	8	Service Awards	-	-	-	-
30	8	Adoption Reimbursement	18	18	18	19
31	8	Commute Transit Program	108	110	112	114
32	8	Utility Retirement Savings Plan	140,072	144,666	149,411	154,312
33	8	CORP Retirement Savings Plan	99	101	103	105
34	8	Post Retirement Pension (Pay-As-You-Go)	157	160	163	166
35	8	CORP Postretirement Trust Contributions	2	2	2	2
36	8	Post Retirement Medical (Pay-As-You-Go)	435	442	450	459
37	8	Post Retirement Life (Pay-As-You-Go)	3,389	3,448	3,511	3,577
38	8	Postretirement Trust Contributions	-	-	-	-
39	8	Family Support Program	33	34	35	35
40	8	CORP PBOP Contributions/Pay-As-You-Go	2	2	2	2
41	9	Bank Fees	9,523	9,690	9,867	10,052
42	9	CORP Liability Insurance	82	83	85	86
43	9	CORP Property Insurance	15	15	15	15
44	9	CORP Wildfire Liability Insurance	-	-	-	-
45	9	CORP Director & Officers Liability Insur	2,368	2,410	2,454	2,500
46	9	Director & Officers Liability Insurance	6,441	6,441	6,441	6,441
47	9	Nuclear Liability Insurance	1,753	1,753	1,753	-
48	9	Nuclear Property Insurance	110	110	110	-
49	9	Utility Liability Insurance	160,007	160,007	160,007	160,007
50	9	Utility Property Insurance	28,522	28,522	28,522	28,522
51	9	Wildfire Liability Insurance	-	-	-	-
52	9	Litigation Settlements & Judgements	18,959	18,959	18,959	18,959
53	9	Third Party Claims	14,941	12,388	12,388	12,388
54	9	CORP Director Fees	1,884	1,917	1,952	1,988
55	10	Meals & Sports Adjustment	(318)	(324)	(330)	(336)
56		**Sub-total Companywide Expense**	**1,004,390**	**1,027,084**	**1,053,655**	**1,079,472**
57	10	Rewards and Recognition Program	(19,150)	(19,484)	(19,841)	(20,213)
58		**Total Companywide Expense (excl Self-Insurance)**	**985,241**	**1,007,600**	**1,033,813**	**1,059,260**
59	9	Self-Insurance	400,012	400,000	200,000	-
60		**Total Companywide Expense (incl Self-Insurance)**	**1,385,253**	**1,407,600**	**1,233,813**	**1,059,260**

2023 GRC CAPITAL IMPUTED ADOPTED REGULATORY VALUES
(THOUSANDS OF NOMINAL DOLLARS)

Line No.	Exhibit	MWC	MWC Description	2023 Imputed Adopted	2024 Imputed Adopted	2025 Imputed Adopted	2026 Imputed Adopted
Gas Distribution (Exhibit 3)							
1	3	05	Tools & Equipment	6,763	7,034	7,254	7,478
2	3	14	G Dist Pipeline Repl Program	510,133	516,273	521,937	527,321
3	3	27	Gas Meter Protection-Capital	5,476	5,542	5,602	5,660
4	3	29	G Dist Customer Connects	72,000	72,000	72,000	72,000
5	3	31	NGV - Station Infrastructure	4,889	4,948	5,003	5,054
6	3	47	G Dist Capacity	41,831	42,334	42,799	43,240
7	3	50	G Dist Reliability General	209,328	211,848	214,172	216,381
8	3	51	G Dist WRO	74,842	75,743	76,574	77,364
9	3	52	G Dist Leak Repl/Emergency	1,640	1,660	1,678	1,696
10	3	74	Install New Gas Meters	2,257	2,285	2,310	2,333
11	3	2F	Build IT Apps & Infra	12,365	12,862	13,263	13,672
12	3	4A	G Dist Ctrl Operations Assets	531	537	543	548
13			**Sub-total Gas Distribution**	**942,055**	**953,065**	**963,134**	**972,748**
Gas Transmission & Storage (Exhibit 3)							
14	3	05	Tools & Equipment	3,502	3,643	3,756	3,872
15	3	26	GT Customer Connects	8,858	8,573	8,586	8,729
16	3	44	Gas Capital:GasTrans-Sub	3,243	3,061	15,760	16,016
17	3	73	GT Pipeline Capacity	12,231	11,838	11,855	12,053
18	3	75	GT Pipeline Reliability	373,015	361,020	361,549	367,592
19	3	76	GT Station Reliability	193,485	188,430	193,827	196,473
20	3	83	GT WRO	17,881	17,306	17,331	17,621
21	3	84	GT Gas Gathering System Manage	12,291	11,895	11,913	12,112
22	3	98	GT Integrity Management	61,142	59,175	59,262	60,253
23	3	2F	Build IT Apps & Infra	12,988	13,510	13,931	14,361
24	3	3L	Gas Trans Storage Wells	87,630	113,959	40,222	6,855
25	3	3K	Gas Trans Remediate Corrosion	44,733	43,347	43,419	44,135
26			**Sub-total Gas Transmission & Storage**	**830,998**	**835,757**	**781,411**	**760,073**
Electric Distribution (Exhibit 4)							
27	4	05	Tools & Equipment	7,608	7,913	8,160	8,412
28	4	06	E Dist Line Capacity	143,580	149,954	154,219	156,675
29	4	07	E Dist Inst/Repl OH Poles	362,645	378,743	389,516	395,718
30	4	08	E Dist Replace OH Asset	813,396	1,059,200	1,290,713	1,750,277
31	4	09	E Dist Automation & Protection	29,595	30,796	31,747	32,679
32	4	10	E Dist WRO General	138,484	144,631	148,745	151,114
33	4	16	E Dist Customer Connects	653,710	682,728	702,148	713,328
34	4	17	E Dist Routine Emergency	249,483	260,558	267,969	272,236
35	4	21	Misc Capital	28,275	29,476	30,350	31,038
36	4	25	Install New Electric Meters	31,396	32,790	33,722	34,259
37	4	30	E Dist WRO Rule 20A	30,457	31,809	32,713	33,234
38	4	46	E Dist Subst Capacity	60,582	63,272	65,071	66,107
39	4	48	E Dist Subst Repl Other Equip	100,521	104,983	107,970	109,689
40	4	49	E Dist Reliability Ckt/Zone	88,300	92,219	94,842	96,353
41	4	54	E Dist Subst Repl Transformer	22,157	23,141	23,799	24,178
42	4	56	E Dist Replace UG Asset-Gen	126,794	132,423	136,189	138,358
43	4	58	E Dist Repl Substation Safety	8,587	8,968	9,223	9,370
44	4	59	E Dist Subst Emergency Repl	85,867	89,678	92,229	93,698
45	4	63	E T&D Control System/ Facility	118,519	123,760	127,294	129,397
46	4	95	E Dist Major Emergency	66,360	69,305	71,277	72,412
47	4	2A	E Dist Inst/Repl OH General	232,654	242,982	249,893	253,872
48	4	2B	E Dist Inst/Repl UG	66,474	69,425	71,400	72,537
49	4	2C	E Dist Inst/Repl Network	14,135	14,763	15,183	15,424
50	4	2F	Build IT Apps & Infra	70,173	72,990	75,265	77,590
51			**Sub-total Electric Distribution**	**3,549,754**	**3,916,506**	**4,229,638**	**4,737,955**

2023 GRC CAPITAL IMPUTED ADOPTED REGULATORY VALUES
(THOUSANDS OF NOMINAL DOLLARS)
(CONTINUED)

Line No.	Exhibit	MWC	MWC Description	2023 Imputed Adopted	2024 Imputed Adopted	2025 Imputed Adopted	2026 Imputed Adopted
Energy Supply (Exhibit 5)							
52	**5**	05	Tools & Equipment	747	-	-	-
53	**5**	20	DCPP Capital	10,244	5,914	986	-
54	**5**	2F	Build IT Apps & Infra	1,323	1,376	1,419	1,463
55	**5**		**Sub-total Nuclear Generation**	**12,314**	**7,290**	**2,405**	**1,463**
56	**5**	05	Tools & Equipment	625	712	774	858
57	**5**	11	Relicensing Hydro Gen	4,685	4,413	548	-
58	**5**	12	Implement Environment Projects	426	981	488	988
59	**5**	2F	Build IT Apps & Infra	2,756	2,867	2,956	3,047
60	**5**	2L	Instl/Rpl for Hydro Safety&Reg	63,080	47,170	25,426	18,433
61	**5**	2M	Instal/Repl Hydro Gneratng Eqp	84,622	92,061	131,171	116,742
62	**5**	2N	Instal/Repl Resv,Dams&Waterway	42,764	30,167	24,708	24,502
63	**5**	2P	Instl/Repl Hydr BldgGrndInfrst	26,625	14,275	12,640	9,539
64	**5**	3H	Hydroelec Lic & Lic Conditions	145,224	154,204	85,571	75,076
65			**Sub-total Hydro Generation**	**370,806**	**346,849**	**284,282**	**249,186**
66	**5**	05	Tools & Equipment	437	447	454	460
67	**5**	2S	Instal/Repl Fosil Gneratng Eqp	3,487	5,524	5,661	1,741
68	**5**	2T	Instl/Repl Fosl BldgGrndInfrst	1,588	109	-	-
69	**5**	3A	Instl/Rpl for AltGen Safty&Reg	7	7	7	7
70	**5**	3B	Instal/Repl AltGen GneratngEqp	719	722	738	763
71			**Sub-total Fossil Generation**	**6,238**	**6,809**	**6,859**	**2,972**
72			**Sub-total Power Generation**	**377,044**	**353,658**	**291,141**	**252,158**
73	5	2F	Build IT Apps & Infra	11,465	11,925	12,297	12,676
74			**Sub-total Energy Policy and Procurement**	**11,465**	**11,925**	**12,297**	**12,676**
75			**Sub-total Energy Suppy**	**400,823**	**372,873**	**305,842**	**266,297**
Customer Care (Exhibit 6)							
76	6	05	Tools & Equipment	110	115	118	122
77	6	21	Misc Capital	110	115	118	122
78	6	25	Install New Electric Meters	28,992	30,279	31,140	31,636
79	6	74	Install New Gas Meters	82,311	83,789	85,073	86,334
80	6	2F	Build IT Apps & Infra	30,095	31,303	32,279	33,276
81			**Sub-total Customer Care**	**141,619**	**145,601**	**148,729**	**151,489**
Shared Services & IT (Exhibit 7)							
82	7	2F	Build IT Apps & Infra	1,102	1,147	1,182	1,219
83			**Sub-total Safety**	**1,102**	**1,147**	**1,182**	**1,219**
84	7	04	Fleet / Auto Equip	113,116	117,656	121,324	125,071
85	7	05	Tools & Equipment	1,496	1,556	1,605	1,654
86	7	2F	Build IT Apps & Infra	1,543	1,605	1,655	1,706
87			**Sub-total Transportation**	**116,156**	**120,818**	**124,584**	**128,432**
88	7	05	Tools & Equipment	669	695	717	739
89	7	21	Misc Capital	654	680	702	723
90			**Sub-total Materials**	**1,323**	**1,376**	**1,419**	**1,463**
91	7	22	Maintain Buildings	41,009	46,002	46,034	32,672
92	7	23	Implement RealEstate Strategy	99,788	155,878	152,351	141,578
93			**Sub-total Real Estate**	**140,797**	**201,880**	**198,385**	**174,250**
94	7	05	Tools & Equipment	331	344	355	366
95	7	12	Implement Environment Projects	8,066	8,390	8,651	8,919
96			**Sub-total Land and Environmental**	**8,397**	**8,734**	**9,006**	**9,284**
97	7	2F	Build IT Apps & Infra	2,205	2,293	2,365	2,438
98			**Sub-total ERIM**	**2,205**	**2,293**	**2,365**	**2,438**
99			**Sub-total Shared Services**	**269,980**	**336,247**	**336,941**	**317,085**
100	7	2F	Build IT Apps & Infra	286,509	298,007	307,297	316,789
101			**Sub-total Information Technology**	**286,509**	**298,007**	**307,297**	**316,789**
102	7	2F	Build IT Apps & Infra	32,834	34,152	35,217	36,305
103	7	3N	Security Install/Replace	14,690	15,280	15,756	16,243
104			**Sub-total Cyber and Corporate Security**	**47,525**	**49,432**	**50,973**	**52,547**
105			**Sub-total Information Technology and Security**	**334,034**	**347,439**	**358,270**	**369,336**
106			**Sub-total Shared Services & IT**	**604,013**	**683,686**	**695,211**	**686,421**

2023 GRC CAPITAL IMPUTED ADOPTED REGULATORY VALUES
(THOUSANDS OF NOMINAL DOLLARS)
(CONTINUED)

Line No.	Exhibit	MWC	MWC Description	2023 Imputed Adopted	2024 Imputed Adopted	2025 Imputed Adopted	2026 Imputed Adopted
Human Resources (Exhibit 8)							
107	8	05	Tools & Equipment	31	32	33	34
108	8	22	Maintain Buildings	1,072	1,115	1,150	1,185
109			**Sub-total Human Resources**	**1,102**	**1,147**	**1,182**	**1,219**
Administrative and General (Exhibit 9)							
110	**9**	2F	Build IT Apps & Infra	551	573	591	609
111	**9**		**Sub-total Risk, Audit and Insurance**	**551**	**573**	**591**	**609**
112	**9**	2F	Build IT Apps & Infra	551	573	591	609
113	**9**		**Sub-total Compliance & Ethics**	**551**	**573**	**591**	**609**
114	**9**	2F	Build IT Apps & Infra	1,654	1,720	1,774	1,828
115	**9**		**Sub-total Regulatory Affairs**	**1,654**	**1,720**	**1,774**	**1,828**
116			**Sub-total Administrative and General**	**2,756**	**2,867**	**2,956**	**3,047**

2023 GRC CAPITAL IMPUTED ADOPTED REGULATORY VALUES
(THOUSANDS OF NOMINAL DOLLARS)
(CONTINUED)

Line NO.	Exhibit	MWC	MAT	MAT Description	2023 Imputed Adopted	2024 Imputed Adopted	2025 Imputed Adopted	2026 Imputed Adopted
	Gas Distribution (Exhibit 3)							
1	**3**	05	05A	Tools	6,763	7,034	7,254	7,478
2	**3**	14	14A	Pipeline Repl Pgm-Mains & Svcs	102,468	103,701	104,839	105,920
3	**3**	14	14D	Plastic Pipe Replace_Main/Svc	407,665	412,572	417,099	421,401
4	**3**	27	27A	Meter Protection-Capital	5,476	5,542	5,602	5,660
5	**3**	29	29#	Not assigned	5,018	5,018	5,018	5,018
6	**3**	29	29C	NB-G-Res Svc R16 Only	9,465	9,465	9,465	9,465
7	**3**	29	29D	NB-G-CIA R15 and/or R16 MLX	15,665	15,665	15,665	15,665
8	**3**	29	29H	29H-G-Res R15/R16 MLX 1-4 Lots	4,184	4,184	4,184	4,184
9	**3**	29	29I	NB-G-Res R15/16 MLX - Apts	4,213	4,213	4,213	4,213
10	**3**	29	29J	NB-G-Res R15/16 MLX >=5 lots	23,257	23,257	23,257	23,257
11	**3**	29	29M	Prod Subdiv Res Svc Comp - G	10,199	10,199	10,199	10,199
12	**3**	31	31A	31A-LNG/CNG Stations	4,889	4,948	5,003	5,054
13	**3**	47	47B	Cons/Acq New Fac-G-Cap-Mains	35,761	36,191	36,588	36,966
14	**3**	47	47C	Cons/Acq New Fac-G-Cap-RegSta	5,882	5,953	6,018	6,080
15	**3**	47	47D	Cons/Acq New Fac-G-Cap-ReplReg	129	130	132	133
16	**3**	47	47F	Cons/Acquire New Fac G-Cap-Oth	59	60	60	61
17	**3**	50	50A	Impr Rel/ Dep - Gas Mains	52,051	52,678	53,256	53,805
18	**3**	50	50B	Impr Rel/Dep - Gas Services	12,095	12,241	12,375	12,502
19	**3**	50	50C	Impr Rel/Dep Gas Regulation	49,887	50,488	51,042	51,568
20	**3**	50	50D	Impr Rel/Dep Gas CP Systems	1,383	1,400	1,415	1,430
21	**3**	50	50E	Impr Rel/Dep Gas Valves	5,776	5,845	5,909	5,970
22	**3**	50	50F	Impr Rel/Dep Gas Other Equip	488	494	499	504
23	**3**	50	50G	Impr Rel/Dep-Gas Svc Repl Leak	14,809	14,988	15,152	15,308
24	**3**	50	50H	Impr Rel/Dep-CutOff Idle G Svc	3,161	3,199	3,234	3,267
25	**3**	50	50I	Impr Rel/Dep-Deac Only-M/R/V	8,924	9,032	9,131	9,225
26	**3**	50	50J	Gas Overbuild - G	16,738	16,940	17,126	17,302
27	**3**	50	50K	Emergent Leaking Main Replace	5,757	5,827	5,891	5,951
28	**3**	50	50L	Impr Rel Dep Gas Reg Component	10,669	10,798	10,916	11,029
29	**3**	50	50M	Complex-Gas Svc Repl Leak	1,125	1,139	1,151	1,163
30	**3**	50	50P	ImprRelb/SysDepd-G-DpWellAnode	17,989	18,206	18,405	18,595
31	**3**	50	50Q	Casings	2,698	2,731	2,761	2,789
32	**3**	50	50R	Rep/Inst EmerShtdwn&SafeOpsVal	5,776	5,845	5,909	5,970
33	**3**	51	51#	Not assigned	(742)	(751)	(760)	(767)
34	**3**	51	51E	WRO Relocate Mn & Svcs - G	40,335	40,820	41,268	41,694
35	**3**	51	51F	WRO Svc Only Alteration - G	11,174	11,308	11,432	11,550
36	**3**	51	51G	WRO Gas Svc Cutoff at Main - G	15,942	16,133	16,311	16,479
37	**3**	51	51I	WRO Remove Idle Main >100' - G	2,163	2,190	2,214	2,236
38	**3**	51	51J	WRO Relocate CP Area/Reg Sta-G	831	841	851	859
39	**3**	51	51K	WRO G CAP Proj>$50K	4,863	4,922	4,976	5,027
40	**3**	51	51L	3rd Party WRO Pd.on Actuals	277	280	283	286
41	**3**	52	52B	Emerg Resp-G-Dig-Ins-Svcs	1,344	1,360	1,375	1,389
42	**3**	52	52C	Emerg Resp-G-Dig-Ins-Main	297	300	303	307
43	**3**	74	74A	Install Regulators	2,257	2,285	2,310	2,333
44	**3**	2F	2FA	ASvcs: Development	12,365	12,862	13,263	13,672
45	**3**	4A	4AF	ERX Pressure Monitoring-6	531	537	543	548
46	**Sub-total Gas Distribution**				**942,055**	**953,065**	**963,134**	**972,748**

2023 GRC CAPITAL IMPUTED ADOPTED REGULATORY VALUES
(THOUSANDS OF NOMINAL DOLLARS)
(CONTINUED)

Line No.	Exhibit	MWC	MAT	MAT Description	2023 Imputed Adopted	2024 Imputed Adopted	2025 Imputed Adopted	2026 Imputed Adopted
	Gas Transmission (Exhibit 3)							
1	**3**	05	05A	Tools	3,502	3,643	3,756	3,872
2	**3**	26	26A	New Business	8,858	8,573	8,586	8,729
3	**3**	44	44A	Stan-Pac Capital	3,243	3,061	15,760	16,016
4	**3**	73	73A	Capacity for Load Growth	6,757	6,540	6,550	6,659
5	**3**	73	73B	Capacity Betterment	984	953	954	970
6	**3**	73	73D	LNG / CNG	4,490	4,345	4,352	4,424
7	**3**	75	75C	Routine Spend M&C - Capital	18,443	17,850	17,876	18,175
8	**3**	75	75D	Valve Program	45,830	44,356	44,421	45,164
9	**3**	75	75E	Vintage Pipe Replacement	4,146	4,013	4,019	4,086
10	**3**	75	75H	Pipe Replacement Class Loctn	8,587	8,311	8,323	8,463
11	**3**	75	75I	Valve Automation	23,608	22,849	22,882	23,265
12	**3**	75	75J	Geo-Hazard Mitigations	8,486	8,213	8,225	8,363
13	**3**	75	75K	Water and Levee Crossings	2,550	2,468	2,471	2,513
14	**3**	75	75L	Fault Crossings	13,542	13,107	13,126	13,345
15	**3**	75	75M	Shallow Pipe	10,178	9,851	9,866	10,030
16	**3**	75	75N	Hydrostatic Testing	44,062	42,645	42,707	43,421
17	**3**	75	75O	Pipe Rplcmnt - Oth PL Sfty Inv	33,831	32,744	32,792	33,340
18	**3**	75	75P	ILI Capital Repair (Non-BA)	14,431	13,967	13,987	14,221
19	**3**	75	75Q	Pipe Replacement (IM)	20,045	19,400	19,428	19,753
20	**3**	75	75R	Pipe Rplcmnt In-Lieu of Hydro	41,135	39,812	39,870	40,537
21	**3**	75	75S	Direct Assessment	1,774	1,717	1,720	1,748
22	**3**	75	75T	Exposed Pipe	10,178	9,851	9,866	10,030
23	**3**	75	75U	Non-TIMP Strength Testing	69,859	67,613	67,712	68,844
24	**3**	75	75V	TIMP Direct Exam-Captal Recoat	2,328	2,253	2,257	2,294
25	**3**	76	762	Gill Ranch Capital	999	967	968	985
26	**3**	76	763	Perform Simple Station Rblds	7,394	7,156	7,167	7,287
27	**3**	76	764	Perform Complex Station Rblds	47,094	45,580	45,647	46,409
28	**3**	76	765	Perform Transm Terminal Upgrd	10,772	10,426	10,441	10,615
29	**3**	76	76M	GT SCADA Visibility	3,106	3,006	3,011	3,061
30	**3**	76	76N	Routine Spend C&P Capital	58,989	57,710	57,892	58,744
31	**3**	76	76P	GT Elect Upgrd-Hinkley&Topock	6,304	6,101	6,110	6,212
32	**3**	76	76S	Engineering Critical Assmnt 2	9,849	9,532	9,546	9,705
33	**3**	76	76T	Compressor Control Upgrades	12,090	11,839	11,878	12,051
34	**3**	76	76V	Station Strength Tst - Capital	16,745	16,207	16,231	16,502
35	**3**	76	76X	Compressor Replacements	10,488	10,562	15,579	15,388
36	**3**	76	76Z	Physical Security - Capital	9,655	9,344	9,358	9,514
37	**3**	83	83A	Work Requested by Others	17,881	17,306	17,331	17,621
38	**3**	84	84D	Gas Gathering	12,291	11,895	11,913	12,112
39	**3**	98	98C	ILI Upgrades	61,142	59,175	59,262	60,253
40	**3**	2F	2FA	ASvcs: Development	12,988	13,510	13,931	14,361
41	**3**	3K	3K1	Drip Replacement	14,161	13,754	13,781	14,003
42	**3**	3K	3K4	AC Interf Mitigation	3,277	3,171	3,176	3,229
43	**3**	3K	3K5	Casing Mitigation	14,766	14,294	14,316	14,554
44	**3**	3K	3K6	Cathodic Protection-New	1,644	1,592	1,594	1,620
45	**3**	3K	3K7	Cathodic Protection-Replacemen	4,175	4,041	4,048	4,115
46	**3**	3K	3K8	Test Station Installation	130	126	126	128
47	**3**	3K	3K9	Electrical Interference - DC	6,254	6,053	6,062	6,163
48	**3**	3K	3KA	Atmospheric Corrosion	326	316	316	322
49	**3**	3L	3L1	WELL - Drilling	19,867	47,373	33,416	-
50	**3**	3L	3L3	WELL - Reworks	66,326	58,803	6,807	6,855
51	**3**	3L	3L5	WELL - Cntrls & Conts Monitrng	1,437	7,783	-	-
52	**Sub-total Gas Transmission**				**830,998**	**835,757**	**781,411**	**760,073**

2023 GRC CAPITAL IMPUTED ADOPTED REGULATORY VALUES
(THOUSANDS OF NOMINAL DOLLARS)
(CONTINUED)

Line No.	Exhibit	MWC	MAT	MAT Description	2023 Imputed Adopted	2024 Imputed Adopted	2025 Imputed Adopted	2026 Imputed Adopted
	Electric Distribution (Exhibit 4)							
1	**4**	05	05A	Tools	7,608	7,913	8,160	8,412
2	**4**	06	06#	Not assigned	7,438	7,768	7,989	8,117
3	**4**	06	06A	Fdr Prj Assoc w/Subst Capacity	10,499	10,965	11,277	11,456
4	**4**	06	06B	Transformer Repl Overloaded	8,524	8,902	9,155	9,301
5	**4**	06	06D	Circuits Reinforce-DP Managed	4,674	4,882	5,021	5,101
6	**4**	06	06E	Circuits Reinforce-PS Managed	25,026	26,137	26,880	27,308
7	**4**	06	06G	Voltage Correct Secondary	2,870	2,997	3,082	3,131
8	**4**	06	06H	Dist Line New Business Perf	74,966	78,294	80,521	81,803
9	**4**	06	06I	Operational Capacity Proj	7,015	7,326	7,534	7,654
10	**4**	06	06K	Power Factor Management	1,167	1,219	1,254	1,274
11	**4**	06	06P	06P_Enable DG Dist Line	1,401	1,464	1,505	1,529
12	**4**	07	07C	Special Criteria Pole Repl	3,150	3,290	3,384	3,438
13	**4**	07	07D	Pole Repl	352,006	367,632	378,088	384,109
14	**4**	07	07O	Overloaded Pole Replacements	7,489	7,821	8,044	8,172
15	**4**	08	08J	Repl Deteriorated OH Conductor	44,888	46,881	48,214	48,982
16	**4**	08	08S	Replace Obsolete OH Switches	315	329	338	344
17	**4**	08	08W	Wildfire Resiliency projects	768,193	1,011,990	1,242,161	1,700,951
18	**4**	09	09B	ED Sub SCADA/RTU Replace	20,074	20,880	21,531	22,196
19	**4**	09	09D	ED Sub SCADA/RTU Install	518	538	555	572
20	**4**	09	09E	ED Sub Protect Relay Inst/Repl	3,033	3,167	3,258	3,309
21	**4**	09	09F	ED Sub SCADA Emergency Repl	5,971	6,210	6,404	6,602
22	**4**	10	10#	Not assigned	3,472	3,626	3,729	3,788
23	**4**	10	10C	High-Speed Rail Relocation	3,247	3,392	3,488	3,544
24	**4**	10	10J	WRO OH Relocation - E	131,765	137,614	141,528	143,782
25	**4**	16	16#	Not assigned	5,264	5,498	5,654	5,744
26	**4**	16	160	Purchase Transformers	174,614	182,365	187,552	190,538
27	**4**	16	16C	NB-E-Res OH Svc R16 only	198,819	207,645	213,551	216,951
28	**4**	16	16H	NB-E-CI UG R15 and/or R16 MLX	201,088	210,014	215,988	219,427
29	**4**	16	16R	NB-E-Res UG R15/16 MLX>=5 lots	53,053	55,408	56,984	57,891
30	**4**	16	16S	Prod Subdiv Res Svc Compl - E	20,873	21,799	22,419	22,776
31	**4**	17	17#	Not assigned	2,688	2,807	2,887	2,933
32	**4**	17	17B	Repl Plnt Corr-E-OH	137,273	143,367	147,445	149,792
33	**4**	17	17C	Repl Plnt Corr-E-UG	51,442	53,726	55,254	56,134
34	**4**	17	17D	17D: Damage Claims Capital	40,636	42,440	43,647	44,342
35	**4**	17	17P	ED Emgcy>25K excl Major Events	17,444	18,218	18,737	19,035
36	**4**	21	21#	Not assigned	5,910	6,154	6,342	6,512
37	**4**	21	21A	EPR Capital	22,365	23,322	24,009	24,526
38	**4**	25	25D	Remove - CFS	1,548	1,617	1,663	1,689
39	**4**	25	25H	Installs: New Business	7,137	7,454	7,666	7,788
40	**4**	25	25K	Installs: Existing premises	22,711	23,719	24,394	24,783
41	**4**	30	30A	WRO-Rule 20A	30,457	31,809	32,713	33,234
42	**4**	46	46A	DSub Nor Capacity	16,420	17,149	17,637	17,918
43	**4**	46	46F	DSub Em and Op Capacity	1,019	1,064	1,095	1,112
44	**4**	46	46H	DSub New Bus Related Capacity	43,143	45,058	46,340	47,077
45	**4**	48	48A	Repl Dsub Other Equipment	4,402	4,597	4,728	4,803
46	**4**	48	48C	Repl DSub Batteries	3,389	3,540	3,641	3,699
47	**4**	48	48D	Repl DSub Breakers	29,794	31,116	32,002	32,511
48	**4**	48	48E	Repl DSub Switches	2,304	2,406	2,475	2,514
49	**4**	48	48F	Repl DSub Switchgear	33,829	35,331	36,336	36,914
50	**4**	48	48H	Repl DSub Civil Structures	5,649	5,900	6,068	6,164

2023 GRC CAPITAL IMPUTED ADOPTED REGULATORY VALUES
(THOUSANDS OF NOMINAL DOLLARS)
(CONTINUED)

Line No.	Exhibit	MWC	MAT	MAT Description	2023 Imputed Adopted	2024 Imputed Adopted	2025 Imputed Adopted	2026 Imputed Adopted
	Electric Distribution (Exhibit 4)							
51	**4**	48	48L	Dist Line Work Support Substat	9,497	9,918	10,200	10,363
52	**4**	48	48N	DSub Insulators	5,649	5,900	6,068	6,164
53	**4**	48	48X	DSub Animal Abatement	6,008	6,275	6,453	6,556
54	**4**	49	49#	Not assigned	13,026	13,604	13,991	14,214
55	**4**	49	49A	Distribution Line Automation	1,921	2,006	2,063	2,096
56	**4**	49	49B	Recl Ctrls Inst/Repl	4,587	4,791	4,927	5,005
57	**4**	49	49C	OH Fuses Inst/Repl	1,627	1,699	1,748	1,775
58	**4**	49	49H	PSPS Sect Device Inst/Repl	12,602	13,162	13,536	13,752
59	**4**	49	49I	49I OH FltInd/LnSnsr Inst/Repl	23,925	24,987	25,698	26,107
60	**4**	49	49R	Grid Mod Tech	18,304	19,117	19,660	19,973
61	**4**	49	49S	Elect Reliability Inst FLISR	3,882	4,054	4,169	4,236
62	**4**	49	49T	D-Single Phase Recloser	4,558	4,760	4,896	4,973
63	**4**	49	49X	Emerging Dist Rel Improvements	3,868	4,040	4,155	4,221
64	**4**	54	54A	E Dist Subst-Repl Transfm	18,767	19,601	20,158	20,479
65	**4**	54	54L	E Dist Subst-Life Ext Transfm	3,389	3,540	3,641	3,699
66	**4**	56	56A	UG Cable Other Repl	38,567	40,279	41,425	42,084
67	**4**	56	56B	UG Cable Inject	1,165	1,216	1,251	1,271
68	**4**	56	56C	UG Cable COE Repl	37,551	39,218	40,333	40,976
69	**4**	56	56N	Network Cable Replacement	32,200	33,629	34,586	35,137
70	**4**	56	56S	Replace Obsolete UG Switches	8,474	8,850	9,102	9,247
71	**4**	56	56T	Install Temperature Indicator	8,838	9,230	9,492	9,644
72	**4**	58	58A	DSub Safety&Envir&Fire Protect	3,389	3,540	3,641	3,699
73	**4**	58	58S	DSub Security Upgrades	5,197	5,428	5,582	5,671
74	**4**	59	59A	E Dist Subst Emergency Repl	85,867	89,678	92,229	93,698
75	**4**	63	63C	Advanced Dist Mgmt System Dev	113,743	118,792	122,171	124,116
76	**4**	63	63D	Distribution Operational Tech	4,776	4,968	5,123	5,281
77	**4**	95	95A	E Major Emgcy OH	62,755	65,541	67,405	68,479
78	**4**	95	95B	E Major Emgcy UG	3,604	3,764	3,871	3,933
79	**4**	2A	2AA	OH Genl Repl	138,780	144,940	149,063	151,436
80	**4**	2A	2AB	Bird Safe Inst/Repl	3,623	3,784	3,892	3,954
81	**4**	2A	2AC	Bird Safe Inst/Repl Annual	3,770	3,938	4,050	4,114
82	**4**	2A	2AE	OH COE Repl	29,330	30,632	31,503	32,005
83	**4**	2A	2AF	OH Idle Facility Remove	2,844	2,970	3,054	3,103
84	**4**	2A	2AG	SF Series Streetlights	2,595	2,710	2,787	2,832
85	**4**	2A	2AH	LED Streetlights	7,380	7,707	7,927	8,053
86	**4**	2A	2AI	SF Historical Streetlights	1,038	1,084	1,115	1,133
87	**4**	2A	2AP	OH CAP Projects	17,835	18,627	19,157	19,462
88	**4**	2A	2AQ	Ceramic Post Insulators	6,071	6,341	6,521	6,625
89	**4**	2A	2AR	Surge Arrester Replacement	18,523	19,345	19,895	20,212
90	**4**	2A	2AS	FAS Overhead Capital	865	904	929	944
91	**4**	2B	2BA	UG Genl Repl	49,864	52,078	53,559	54,412
92	**4**	2B	2BB	Fault Indicator Replacements	900	940	966	982
93	**4**	2B	2BD	UG COE Repl	7,224	7,545	7,759	7,883
94	**4**	2B	2BF	UG Idle Facility Remove	30	31	32	32
95	**4**	2B	2BP	UG CAP Projects	8,457	8,832	9,083	9,228
96	**4**	2C	2CA	Network Misc	339	354	364	370
97	**4**	2C	2CC	Transformer & Protector Repl	4,057	4,238	4,358	4,428
98	**4**	2C	2CE	SCADA Communications Upgrd	9,739	10,171	10,460	10,627
99	**4**	2F	2F#	Not assigned	37,763	39,279	40,504	41,755
100	**4**	2F	2FA	ASvcs: Development	32,410	33,711	34,762	35,835
101	**Sub-total Electric Distribution**				**3,549,754**	**3,916,506**	**4,229,638**	**4,737,955**

2023 GRC CAPITAL IMPUTED ADOPTED REGULATORY VALUES
(THOUSANDS OF NOMINAL DOLLARS)
(CONTINUED)

Line No.	Exhibit	MWC	MWC Description	2023 Imputed Adopted	2024 Imputed Adopted	2025 Imputed Adopted	2026 Imputed Adopted
Energy Supply (Exhibit 5)							
1	**5**	05	Tools & Equipment	747	-	-	-
2	**5**	20	DCPP Capital	10,244	5,914	986	-
3	**5**	2F	Build IT Apps & Infra	1,323	1,376	1,419	1,463
4	**5**		**Sub-total Nuclear Generation**	**12,314**	**7,290**	**2,405**	**1,463**
5	**5**	05	Tools & Equipment	625	712	774	858
6	**5**	11	Relicensing Hydro Gen	4,685	4,413	548	-
7	**5**	12	Implement Environment Projects	426	981	488	988
8	**5**	2F	Build IT Apps & Infra	2,756	2,867	2,956	3,047
9	**5**	2L	Instl/Rpl for Hydro Safety&Reg	63,080	47,170	25,426	18,433
10	**5**	2M	Instal/Repl Hydro Gneratng Eqp	84,622	92,061	131,171	116,742
11	**5**	2N	Instal/Repl Resv,Dams&Waterway	42,764	30,167	24,708	24,502
12	**5**	2P	Instl/Repl Hydr BldgGrndInfrst	26,625	14,275	12,640	9,539
13	**5**	3H	Hydroelec Lic & Lic Conditions	145,224	154,204	85,571	75,076
14			**Sub-total Hydro Generation**	**370,806**	**346,849**	**284,282**	**249,186**
15	**5**	05	Tools & Equipment	437	447	454	460
16	**5**	2S	Instal/Repl Fosil Gneratng Eqp	3,487	5,524	5,661	1,741
17	**5**	2T	Instl/Repl Fosl BldgGrndInfrst	1,588	109	-	-
18	**5**	3A	Instl/Rpl for AltGen Safty&Reg	7	7	7	7
19	**5**	3B	Instal/Repl AltGen GneratngEqp	719	722	738	763
20			**Sub-total Natural Gas and Solar Generation**	**6,238**	**6,809**	**6,859**	**2,972**
21			**Sub-total Power Generation**	**377,044**	**353,658**	**291,141**	**252,158**
22	5	2F	Build IT Apps & Infra	11,465	11,925	12,297	12,676
23			**Sub-total Energy Policy and Procurement**	**11,465**	**11,925**	**12,297**	**12,676**
24			**Sub-total Energy Suppy**	**400,823**	**372,873**	**305,842**	**266,297**
Customer Care (Exhibit 6)							
25	6	05	Tools & Equipment	110	115	118	122
26	6	21	Misc Capital	110	115	118	122
27	6	25	Install New Electric Meters	28,992	30,279	31,140	31,636
28	6	74	Install New Gas Meters	82,311	83,789	85,073	86,334
29	6	2F	Build IT Apps & Infra	30,095	31,303	32,279	33,276
30			**Sub-total Customer and Communications**	**141,619**	**145,601**	**148,729**	**151,489**
Shared Services & IT (Exhibit 7)							
31	7	2F	Build IT Apps & Infra	1,102	1,147	1,182	1,219
32			**Sub-total Enterprise Health and Safety**	**1,102**	**1,147**	**1,182**	**1,219**
33	7	04	Fleet / Auto Equip	113,116	117,656	121,324	125,071
34	7	05	Tools & Equipment	1,496	1,556	1,605	1,654
35	7	2F	Build IT Apps & Infra	1,543	1,605	1,655	1,706
36			**Sub-total Transportation and Aviation Services**	**116,156**	**120,818**	**124,584**	**128,432**
37	7	05	Tools & Equipment	669	695	717	739
38	7	21	Misc Capital	654	680	702	723
39			**Sub-total Materials**	**1,323**	**1,376**	**1,419**	**1,463**
40	7	22	Maintain Buildings	41,009	46,002	46,034	32,672
41	7	23	Implement RealEstate Strategy	99,788	155,878	152,351	141,578
42			**Sub-total Real Estate**	**140,797**	**201,880**	**198,385**	**174,250**
43	7	05	Tools & Equipment	331	344	355	366
44	7	12	Implement Environment Projects	8,066	8,390	8,651	8,919
45			**Sub-total Land and Environmental**	**8,397**	**8,734**	**9,006**	**9,284**
46	7	2F	Build IT Apps & Infra	2,205	2,293	2,365	2,438
47			**Sub-total ERIM**	**2,205**	**2,293**	**2,365**	**2,438**
48			**Sub-total Shared Services**	**269,980**	**336,247**	**336,941**	**317,085**
49	7	2F	Build IT Apps & Infra	286,509	298,007	307,297	316,789
50			**Sub-total Information Technology**	**286,509**	**298,007**	**307,297**	**316,789**
51	7	2F	Build IT Apps & Infra	32,834	34,152	35,217	36,305
52	7	3N	Security Install/Replace	14,690	15,280	15,756	16,243
53			**Sub-total Cyber and Corporate Security**	**47,525**	**49,432**	**50,973**	**52,547**
54			**Sub-total Information Technology and Security**	**334,034**	**347,439**	**358,270**	**369,336**
55			**Sub-total Shared Services & IT**	**604,013**	**683,686**	**695,211**	**686,421**

2023 GRC CAPITAL IMPUTED ADOPTED REGULATORY VALUES
(THOUSANDS OF NOMINAL DOLLARS)
(CONTINUED)

Line No.	Exhibit	MWC	MWC Description	2023 Imputed Adopted	2024 Imputed Adopted	2025 Imputed Adopted	2026 Imputed Adopted
Human Resources (Exhibit 8)							
56	8	05	Tools & Equipment	31	32	33	34
57	8	22	Maintain Buildings	1,072	1,115	1,150	1,185
58			**Sub-total Human Resources**	**1,102**	**1,147**	**1,182**	**1,219**
Administrative and General (Exhibit 9)							
59	**9**	2F	Build IT Apps & Infra	551	573	591	609
60	**9**		**Sub-total Risk, Audit and Insurance**	**551**	**573**	**591**	**609**
61	**9**	2F	Build IT Apps & Infra	551	573	591	609
62	**9**		**Sub-total Compliance & Ethics**	**551**	**573**	**591**	**609**
63	**9**	2F	Build IT Apps & Infra	1,654	1,720	1,774	1,828
64	**9**		**Sub-total Regulatory Affairs**	**1,654**	**1,720**	**1,774**	**1,828**
65			**Sub-total Administrative and General**	**2,756**	**2,867**	**2,956**	**3,047**