Application: 21-06-021
(U 39 M)
Exhibit No.: (PG&E-33)
Date: September 6, 2022
Witness(es): Various

PACIFIC GAS AND ELECTRIC COMPANY

2023 GENERAL RATE CASE

UPDATE TESTIMONY

EXHIBIT (PG&E-33)

(PUBLIC VERSION)

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
EXHIBIT (PG&E-33)
UPDATE TESTIMONY

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PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
EXHIBIT (PG&E-33)
UPDATE TESTIMONY

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PACIFIC GAS AND ELECTRIC COMPANY

CHAPTER 1

UPDATE TESTIMONY SUMMARY

PACIFIC GAS AND ELECTRIC COMPANY
CHAPTER 1
UPDATE TESTIMONY SUMMARY

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PACIFIC GAS AND ELECTRIC COMPANY
CHAPTER 1
UPDATE TESTIMONY SUMMARY

A. Introduction

This exhibit presents Pacific Gas and Electric Company's (PG&E) Update Testimony in its 2023 General Rate Case (GRC). The California Public Utilities Commission's Rate Case Plan provides that update testimony is permitted for:

- Known changes in cost of labor based on contract negotiations completed since the tender of the Notice of Intent or known changes that result from updated data using the same indexes used in the original presentation during hearings;
- Changes in non-labor escalation factors based on the same indices the party used in its original presentation during hearings; and
- Known changes due to governmental action such as changes in tax rates, postage rates, or assessed valuation.[1]

This Update Testimony updates the revenue requirement for PG&E's 2023 GRC based on changes to the escalation factors that PG&E used in the GRC forecast and federal tax changes and updates.

B. Summary of Request

As a result of changes in escalation rates and tax changes, PG&E's revenue requirement request increase for its Test Year 2023 is updated to $3.961 billion[2] from $3.125 billion[3] and revenue requirement request increases for its attrition years is updated to $1.048 billion[4] from $1.018 billion[5] for 2024, $860 million[6]

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1 D.07-07-004, p. A-36; see also D.21-08-036, p. 180.

2 A.21-06-021, March 10, 2022 Amended Application, p. 14.

3 Exhibit (PG&E-1), Ch. 4.

4 A.21-06-021, March 10, 2022 Amended Application, p. 14.

5 Exhibit (PG&E-1), Ch. 4.

6 A.21-06-021, March 10, 2022 Amended Application, p. 14.

from $755 million[7] for 2025, and $680 million[8] from $561 million[9] for 2026 as compared to PG&E's March 10, 2022 Amended Application. The revenue requirement updates presented in this exhibit are applied to the February 28, 2022, Results of Operations Model.

C. Organization of Update Testimony

The remainder of this Update Testimony consists of the following:

- Chapter 2 – Presents Q2 2022 updates to escalation rates indexes utilized by PG&E in its original June 30, 2021 2023 GRC application;
- Chapter 3 – Presents tax updates, including recent tax law changes that impact tax revenue requirements;
- Chapter 4 – Presents the updated revenue requirements as a result of the updates presented in Chapters 2 and 3; and
- Chapter 5 – Presents illustrative changes to electric gas and electric rates as a result of the updated revenue requirements presented in Chapter 4.

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7 Exhibit (PG&E-1), Ch. 4.

8 A.21-06-021, March 10, 2022 Amended Application, p. 14.

9 Exhibit (PG&E-1), Ch. 4.

PACIFIC GAS AND ELECTRIC COMPANY

CHAPTER 2

ESCALATION RATES UPDATES

PACIFIC GAS AND ELECTRIC COMPANY
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ESCALATION RATES UPDATES

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PACIFIC GAS AND ELECTRIC COMPANY
CHAPTER 2
ESCALATION RATES UPDATES

A. Introduction

1. Scope and Purpose (Witness: J. Conor Doyle)

The purpose of this chapter is to present the updated escalation rates used to reflect the effect of inflation on Pacific Gas and Electric Company's (PG&E) operations for the 2023 GRC forecast period. As outlined in Chapter 1 of this exhibit, the California Public Utilities Commission (CPUC) Rate Case Plan permits utilities to update for, among other items, changes in escalation factors based on the same indexes the party used in its original presentation.[1]

PG&E requests the updated expense non-labor escalation rates and capital escalation rates be accepted as reasonable forecasts and adopted by the CPUC for use in determining PG&E's 2023 revenue requirement and annual post test-year adjustments. PG&E proposes no changes to its operations and maintenance (O&M) expense labor escalation factors.

2. Organization of the Remainder of This Chapter

The remainder of this chapter is organized as follows:

- Section B –Escalation Rates Updates

B. Escalation Rates Updates (Witness: Andrew Klingler)

1. O&M Non-Labor Escalation Rates Updates

As described in PG&E's opening testimony in Exhibit (PG&E-12) Chapter 3, Escalation Rates, to estimate non-labor escalation, PG&E used multiple IHS Markit's First Quarter 2020 Utility Cost Information Service (UCIS) to escalate Administrative and General and O&M expenses by functional category. These functional categories are non-labor O&M for electric distribution, nuclear generation, hydro generation, fossil generation, gas distribution, and administrative.

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[1] D.89-01-040, Appendix B, p. B 26; 30 CPUC2d 576. D.07-07-004, p. A 36; see also D.21-08-036, p. 180.

Table 2-1 shows the updated non-labor escalation rates by functional category based on IHS Markit's Second Quarter 2022 UCIS forecast. Table 2-2 shows the non-labor escalation rates by functional category based on from IHS Markit's First Quarter 2020 UCIS forecast that were used in PG&E's June 30, 2021, forecasts. Confidential Attachment A provides an excerpt of the IHS Markit Second Quarter 2022 Report. Confidential Attachment B provides the recorded accuracy of IHS Markit's prior forecasts. Confidential Attachment C provides the workpapers supporting Tables 2-1 and 2-3 below.

TABLE 2-1
IHS MARKIT Q2 2022 O&M NON-LABOR ESCALATION RATES, 2021-2026

			Electric				Gas		
Line No.	Year	Admin.	Electric Dist.	Nuclear Gen.	Hydro Gen.	Fossil Gen.	Gas Dist.	Gas Trans	Gas Storage
1	2021	[redacted]							
2	2022								
3	2023								
4	2024								
5	2025								
6	2026								

TABLE 2-2
IHS MARKIT Q1 2020 O&M NON-LABOR ESCALATION RATES, 2021-2026

			Electric				Gas		
Line No.	Year	Admin.	Electric Dist.	Nuclear Gen.	Hydro Gen.	Fossil Gen.	Gas Dist.	Gas Trans	Gas Storage
1	2021	1.4%	-0.4%	0.2%	-0.7%	-0.6%	0.8%	0.2%	-0.5%
2	2022	1.9%	2.2%	2.5%	2.8%	2.2%	2.8%	2.6%	2.3%
3	2023	2.3%	2.4%	2.7%	3.1%	2.7%	2.9%	2.9%	2.5%
4	2024	2.3%	2.2%	2.3%	2.3%	2.3%	2.4%	2.3%	1.9%
5	2025	2.1%	2.0%	2.1%	2.2%	2.1%	2.3%	2.3%	1.9%
6	2026	2.1%	1.9%	2.1%	2.2%	2.2%	2.3%	2.2%	1.8%

2. Capital Cost Escalation Updates

Table 2-3 shows the updated capital escalation rates by functional category based on IHS Markit's Second Quarter 2022 UCIS forecast. Table 2-4 shows the capital escalation rates by functional category based on IHS Markit's First Quarter 2020 UCIS forecast that were used in PG&E's

June 30, 2021 forecasts. Confidential Attachment C provides the workpapers supporting Table 2-1 above and Table 2-3 below.

TABLE 2-3
IHS MARKIT Q2 2022 CAPITAL ESCALATION RATES, 2021-2026

		Electric				Gas			
Line No.	Year	Electric Dist.	Nuclear Gen.	Hydro Gen.	Fossil Gen.	Gas Dist.	Gas Trans	Gas Storage	Common Plant
1	2021	[redacted]							
2	2022								
3	2023								
4	2024								
5	2025								
6	2026								

TABLE 2-4
IHS MARKIT Q1 2020 CAPITAL ESCALATION RATES, 2021-2026

		Electric				Gas			
Line No.	Year	Electric Dist.	Nuclear Gen.	Hydro Gen.	Fossil Gen.	Gas Dist.	Gas Trans	Gas Storage	Common Plan
1	2021	2.8%	2.1%	2.2%	2.1%	1.1%	0.0%	0.9%	2.5%
2	2022	2.6%	1.9%	2.1%	1.7%	1.7%	3.1%	1.8%	2.9%
3	2023	2.7%	2.1%	2.2%	2.0%	2.3%	3.0%	2.2%	3.4%
4	2024	2.7%	2.2%	2.2%	2.2%	2.5%	2.5%	2.4%	3.9%
5	2025	2.7%	2.2%	2.2%	2.1%	2.3%	2.8%	2.3%	3.8%
6	2026	2.7%	2.2%	2.2%	2.1%	2.3%	3.1%	2.3%	3.8%

PACIFIC GAS AND ELECTRIC COMPANY

CHAPTER 2

ATTACHMENT A

EXCERPT OF IHS MARKIT POWER PLANNER REPORT

(CONFIDENTIAL IN ITS ENTIRETY)

PACIFIC GAS AND ELECTRIC COMPANY

CHAPTER 2

ATTACHMENT B

IHS MARKIT FORECAST ACCURACY

(CONFIDENTIAL IN ITS ENTIRETY)

PACIFIC GAS AND ELECTRIC COMPANY

CHAPTER 2

ATTACHMENT C

ESCALATION RATES SUPPORT

(CONFIDENTIAL IN ITS ENTIRETY)

PACIFIC GAS AND ELECTRIC COMPANY

CHAPTER 2

ATTACHMENT D

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PACIFIC GAS AND ELECTRIC COMPANY

CHAPTER 3

TAX UPDATES

PACIFIC GAS AND ELECTRIC COMPANY
CHAPTER 3
TAX UPDATES

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PACIFIC GAS AND ELECTRIC COMPANY
CHAPTER 3
TAX UPDATES

A. Introduction

This testimony addresses the following tax law changes, which impact Pacific Gas and Electric Company's (PG&E) 2023 General Rate Case (GRC) period proposed revenue requirements as follows:

1) Adjustments to Comply with the Internal Revenue Code (IRC) Normalization Rules (see Section B);
2) The Inflation Reduction Act (IRA) of 2022 (see Section C); and
3) Gas Transmission Accounting Method Change pursuant to the automatic change rules under Revenue Procedure 2022-14 (see Section D).

PG&E updated the following workpapers supporting Exhibit (PG&E-10), Chapter 13 to reflect these tax updates and have included them in Attachment C to this chapter as follows:

- Workpaper L – Federal and California Repair Deduction;
- Workpaper AF – Average Deferred Tax Reserve – Depreciation, Gains and Losses;
- Workpaper AI – Amortization of Excess Deferred Taxes; and
- Workpaper AE – Corporate Alternative Minimum Tax (CMT).

Only the workpapers directly affected by the three tax law changes are included.

B. Tax Adjustment to Comply With the IRS Normalization Rules

Subsequent to the 2023 GRC filing on June 30, 2021, on March 18, 2022, the Internal Revenue Service (IRS) publicly issued a private letter ruling (PLR) to PG&E addressing the appropriate treatment of Cost of Removal (COR), with respect to the calculation and amortization of Excess Deferred Income Taxes (EDIT) arising from the 2017 Tax Cuts and Jobs Act corporate tax rate reduction. In PLR 202211004[1] the IRS ruled that the California Public Utilities Commission's (CPUC) approach of including COR in the computation for the

[1] This PLR was subsequently re-referenced as PLR 202211004 when published publicly. In the Advice Letter (AL), it is referred to as PLR-113635-21.

return of EDIT (referred to herein as the CPUC Method) violated the IRC normalization rules; PG&E must comply with the rulings in the PLR to avoid a normalization violation.

PG&E filed AL 4579-G/6513-E to reverse the CPUC Method for periods through 2022, to avoid normalization violations. This AL was approved on March 26, 2022.[2] This Update Testimony re-computes EDIT consistent with the PLR for post-2022 periods, since PG&E's 2023 GRC period proposed revenue requirements were originally computed using the CPUC Method. This adjustment to the 2023 GRC period proposed revenue requirements is required to comply with the IRC normalization rules.

C. Inflation Reduction Act of 2022

1. Corporate Alternative Minimum Tax

On August 16, 2022, the President signed into law the IRA of 2022, which included a new CMT[3] on Adjusted Financial Statement Income (AFSI) of 15 percent. The CMT applies to taxpayers that generate AFSI of over $1 billion, tested over a three-year average and computed with specific adjustments.[4] Taxpayers subject to the CMT will pay the greater of its "regular" tax (computed under conventional tax rules) or the CMT. The CMT is effective after December 31, 2022.[5]

For this update, PG&E computed the CMT based on its interpretation of the IRA and forecasts that the CMT impacts the Utility starting in 2023.

The Results of Operations (RO) Model computes the CMT by using information contained on the revenue requirements as well as the income tax pages. The calculation begins with the tax page net revenue line (less

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2 AL 4579-G /6513-E, approved by the CPUC on March 26, 2022, is included as Attachment A.

3 IRA, Section 10101, is included as Attachment B. It should be noted that this new CMT is not the same as the previous Alternative Minimum Tax rules that were previously repealed with the 2017 Tax Act. This new CMT starts with financial statement income with certain adjustments times 15 percent for purposes of comparing to regular tax.

4 Attachment B, Section 10101(a)(1) for revised section 55(b) for "(2) Corporations" discussion of Applicable Corporations. See Section 10101(b) for "Sec. 56A. Adjusted Financial Statement Income," Section (c) for the various adjustments.

5 Attachment B, Section 10101(a)(2) which added new subsection 59(k)(1)(A) for Applicable Corporation.

Operations and Maintenance, and Other Taxes)[6] and applying appropriate adjustments for interest expense,[7] California Corporation Franchise taxes,[8] certain book depreciation,[9] and Accelerated Cost Recovery System (ACRS)/Modified Accelerated Cost Recovery System (MACRS) tax depreciation[10] to arrive at AFSI for CMT purposes as required by IRA. After deriving the applicable AFSI, this amount is multiplied by 15 percent. Starting in 2023, the CMT is higher than the total taxes amount on the RO Model Tax page for PG&E's as-filed 2023 GRC period revenue requirement request, thereby triggering additional CMT to be added to rate base as a deferred tax asset. The new CMT workpapers can be found in the Chapter 13 Tax Workpapers, Volume 2, Workpaper AE, included here as part of Attachment C.

If IRS guidance or other applicable authority that changes the computation of the CMT for ratemaking purposes is issued subsequent to this update testimony PG&E will track any adjustment in its Tax Memorandum Account-Electric (TMA-E) and Tax Memorandum Account-Gas (TMA-G), as applicable.

2. Newly-Enacted Credits

The IRA included various provisions for Investment Tax Credits (ITC), Production Tax Credits and other new credits to promote climate goals.

PG&E is unable to determine at this time the projects that would qualify for the tax credits in the IRA, as there are many unresolved uncertainties surrounding credit eligibility under the newly-enacted law. Instead, PG&E proposes to track any applicable IRA credits in its TMA-E and TMA-G, as applicable. It is important to note that ITCs, under the normalization rules, must be monetized before they result in a reduction to rate base. PG&E is

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6 RO Tax Page Line 6.

7 RO Tax Page Line 7.

8 Attachment B, Section 10101(b) for "Sec. 56A. Adjusted Financial Statement Income," Section (c)(5), RO Tax Page Line 31.

9 Attachment B, Section 10101(b) for "Sec. 56A. Adjusted Financial Statement Income," Section (c)(13)(B), RO Revenue Requirements Page Line 27 times book ACRS/MACRS factor.

10 Attachment B, Section 10101(b) for "Sec. 56A. Adjusted Financial Statement Income," Section (c)(13)(A), RO Tax Page Line 36 times tax ACRS/MACRS factor.

currently in a net operating loss (NOL) position; therefore, any new ITCs would not reduce rate base immediately and would be suspended until PG&E's NOL is extinguished.

D. Gas Transmission Accounting Method Change

PG&E expects to file an Application for Change in Accounting Method, pursuant to the automatic change rules under Revenue Procedure 2022-14 related to tax repair deductions for gas transmission (GT) costs with its next federal income tax return. This Change in Accounting Method for GT repairs reduces revenue requirements due to: (1) increased flow-through deductions, (2) corollary flowback adjustments and (3) a decrease to rate base from additional normalized deferred tax liabilities related to the Section 481(a) adjustment, net of tax depreciation previously taken.

PACIFIC GAS AND ELECTRIC COMPANY

CHAPTER 3

ATTACHMENT A

ADVICE LETTER 4579-G 6513-E

STATE OF CALIFORNIA GAVIN NEWSOM, *Governor*

PUBLIC UTILITIES COMMISSION
505 Van Ness Avenue
San Francisco CA 94102-3298

Pacific Gas & Electric Company
ELC (Corp ID 39)
Status of Advice Letter 4579G/6513E
As of March 29, 2022

Subject: Adjustments to Revenue Requirement and Rate Base to Comply with Internal Revenue Service Private Letter Ruling.

Division Assigned: Energy

Date Filed: 02-24-2022

Date to Calendar: 02-28-2022

Authorizing Documents: None

Disposition:	**Accepted**
Effective Date:	**03-26-2022**

Resolution Required: No

Resolution Number: None

Commission Meeting Date: None

CPUC Contact Information:

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STATE OF CALIFORNIA **GAVIN NEWSOM,** *Governor*

PUBLIC UTILITIES COMMISSION
505 Van Ness Avenue
San Francisco CA 94102-3298

To: Energy Company Filing Advice Letter

From: Energy Division PAL Coordinator

Subject: Your Advice Letter Filing

The Energy Division of the California Public Utilities Commission has processed your recent Advice Letter (AL) filing and is returning an AL status certificate for your records.

The AL status certificate indicates:

Advice Letter Number
Name of Filer
CPUC Corporate ID number of Filer
Subject of Filing
Date Filed
Disposition of Filing (Accepted, Rejected, Withdrawn, etc.)
Effective Date of Filing
Other Miscellaneous Information (e.g., Resolution, if applicable, etc.)

The Energy Division has made no changes to your copy of the Advice Letter Filing; please review your Advice Letter Filing with the information contained in the AL status certificate, and update your Advice Letter and tariff records accordingly.

All inquiries to the California Public Utilities Commission on the status of your Advice Letter Filing will be answered by Energy Division staff based on the information contained in the Energy Division's PAL database from which the AL status certificate is generated. If you have any questions on this matter please contact the:

Energy Division's Tariff Unit by e-mail to
edtariffunit@cpuc.ca.gov

Pacific Gas and Electric Company®

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Director
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February 24, 2022

Advice 4579-G/6513-E
(Pacific Gas and Electric Company ID U 39 M)

Public Utilities Commission of the State of California

Subject: **Adjustments to Revenue Requirement and Rate Base to Comply with Internal Revenue Service Private Letter Ruling.**

Purpose

Pacific Gas and Electric Company (PG&E) submits this Tier 2 Advice Letter to adjust its revenue requirements and rate base to comply with rulings of the Internal Revenue Service (IRS) on the correct treatment of Cost of Removal/Negative Net Salvage under the tax normalization rules and the Average Rate Assumption Method (ARAM). This adjustment is made in accordance with (i) Ordering Paragraph (OP) 8 of the 2017 General Rate Case (GRC) Petition for Modification (PFM) Decision 19-08-023, (ii) OP 8 of the 2015 Gas Transmission and Storage Rate Case (GT&S) PFM Decision 19-08-021 and (iii) OP 12 of the 2020 GRC Decision 20-12-005.

Background

On December 22, 2017, the 2017 Tax Cuts and Jobs Act (2017 Tax Act) was signed into law, which significantly impacted the computation of taxes for purposes of cost-of-service ratemaking. The 2017 Tax Act became effective on January 1, 2018 and remains in effect. The 2017 Tax Act impacts the revenue requirements approved in PG&E's rate cases, including the 2017 GRC[1] (2017 through 2019), the 2015 GT&S[2] (2015 through 2018), and the 2020 GRC (2020 through 2022).[3]

The most material change from the 2017 Tax Act was the reduction in the federal corporate income tax rate from 35 percent to 21 percent. This reduction resulted in material amounts of "excess" deferred income taxes which the Tax Act requires to be

[1] Decision 17-05-013. PG&E later filed a PFM due to the 2017 Tax Act, which resulted in Decision 19-08-023.
[2] Decision 16-06-056. PG&E later filed a PFM due to the 2017 Tax Act, which resulted in Decision 19-08-021.
[3] The 2019 GT&S (A.17-11-009) was filed before the PFM decisions. Since PG&E was not specifically ordered to update the 2019 GT&S rate case, PG&E decided to wait for IRS guidance.

provided to customers (14 percent difference between 35 percent and 21 percent) over the remaining book life of the underlying assets. The return of excess deferred income taxes (EDIT) must comply with IRS tax normalization rules of Internal Revenue Code Section 168(i)(9) and Treas. Reg. 1.167(l)-1(h)(1)(b) and Section 13001(d)(1) of the Tax Act.

When the 2017 Tax Act was enacted, Congress intended that the IRS tax normalization rules would apply to the tax law changes. The 2017 Tax Act Section 13001(d)(1), which required compliance with the tax normalization rules stated:

> A normalization method of accounting shall not be treated as being used with respect to any public utility property for purposes of section 167 or 168 [of the Code] if the taxpayer, in computing its cost of service for ratemaking purposes and reflecting operating results in its regulated books of account, ***reduces the excess tax reserve [EDIT] more rapidly or to a greater extent than such reserve would be reduced under the average rate assumption method (ARAM)***.[4]

After passage of the 2017 Tax Act, PG&E filed two PFMs – one of the 2017 GRC Decision 17-05-013[5] and the other of the 2015 GT&S Decision 16-06-056[6] – to incorporate the tax law changes into the applicable rate case revenue requirements.

The Commission's decisions on PG&E's PFMs rejected PG&E's proposed treatment of Cost of Removal (COR) for purposes of computing the return of EDIT "over the remaining book lives of the underlying assets" (the ARAM methodology), without violating the IRS tax normalization rules.[7] PG&E's interpretation was that including COR in the ARAM calculation constitutes a tax normalization violation because the inclusion of COR accelerates the return of the EDIT more rapidly than allowed under the normalization rules. PG&E's approach excluded COR from the ARAM calculation, thereby returning the EDIT over the remaining book life in compliance with the tax normalization rules (referred to as the PG&E Method).

Ultimately, the Commission chose to accelerate the return of EDIT by including COR in the ARAM calculation, which resulted in an overall lower revenue requirement and related rate base adjustments (referred to as the CPUC Method).[8] However, the Commission acknowledged that its method may potentially result in IRS tax normalization violation. The Commission included the following ordering paragraph in each decision:

> If Pacific Gas and Electric Company (PG&E) ***requests a private letter ruling from the Internal Revenue Service (IRS) and subsequently receives an IRS ruling*** (***or if the IRS issues specific guidance on this matter in any other form***) stating

[4] 2017 Tax Act Section 13001(d)(1) (emphasis added).
[5] The 2017 GRC PFM resulted in Decision 19-08-023.
[6] The 2015 GT&S PFM resulted in Decision 19-08-021.
[7] Decision19-08-021 Conclusion of Law 6 and Decision 19-08-023 Conclusion of Law 6.
[8] Id.

> normalization rules do not apply to Cost of Removal/Negative Net Salvage in the Average Rate Assumption Method calculation for the return of excess deferred taxes to ratepayers, PG&E shall comply with the IRS's interpretation of the applicable tax laws by filing a Tier 2 advice letter with this Commission to seek an appropriate adjustment to its revenue requirement and/or rate base.[9]

Moreover, it should be noted that OP 7 of Decision 19-08-021 and Decision 19-08-023 required that PG&E include the below question in its ruling request.

> Any request by Pacific Gas and Electric Company for a private letter ruling concerning application or interpretation of the Tax Cuts and Jobs Act shall seek a response to the question, ***"Is including Cost of Removal/Negative Net Salvage in the Average Rate Assumption Method calculation for the return of excess deferred taxes to ratepayers inconsistent with normalization requirements?"***[10]

The 2020 GRC Decision similarly held:

> Within 45 days from the effective date of this Order, Pacific Gas and Electric Company (PG&E) shall file a Tier 2 advice letter to correct the return to ratepayers of the excess Accumulated Deferred Income Taxes that was created by the passage of the 2017 Tax Act ***consistent with Decision 19-08-023, Ordering Paragraphs 6, 7, and 8 using the Average Rate Assumption Method***.
>
> a. PG&E shall show the revenue requirement reductions for 2020, 2021, and 2022 and include a proposed amortization period for the reductions.[11]

PG&E used the CPUC Method to compute the return of excess deferred taxes in its 2020 GRC (Decision 20-12-005)[12], 2023 GRC Application (A.21-06-021), its 2017 GRC (PFM Decision 19-08-023)[13], and its 2015 GT&S (PFM Decision 19-08-021).[14]

PG&E submitted a private letter ruling (PLR) request to the IRS on June 11, 2021 and received its draft ruling on December 21, 2021. The last date to request IRS review of the draft ruling was on January 10, 2022. PG&E did not request IRS review because

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[9] Decision 19-08-023, OP 8 and Decision 19-08-021, OP 8 (emphasis added).
[10] Decision 19-08-021, OP 7 and Decision 19-08-023, OP 7 (emphasis added); See discussion below, the IRS ruled on this question in Conclusion 1 of PG&E's PLR (Attachment 1).
[11] Decision 20-12-005, OP 12.
[12] PG&E submitted Advice 4367-G/6062-E on January 19, 2021 to revise its 2020 GRC revenue requirements. This Advice was approved on February 18, 2021.
[13] PG&E submitted Advice 4142-G/5636-E on September 13, 2019 to revise its 2017 GRC and 2015 GT&S revenue requirements for the PFM decisions which uses the CPUC Method with respect to COR. This Advice was approved on October 13, 2019.
[14] *Id.*

PG&E agreed with the IRS' conclusions. The final ruling will be publicly available on March 18, 2022.

The IRS' PLR -113635-21 confirmed that the CPUC Method, which includes COR in the computation of ARAM, violates the normalization rules by returning EDIT more rapidly than permitted under ARAM.[15] PLR-113635-21 also confirmed that the PG&E Method complies with the Normalization rules.[16]

In accordance with the Commission's directives, this advice letter seeks to implement the PLR. PG&E PLR-113635-21 contained three rulings (all excerpted below for completeness, with emphasis added) as follows:

> 1) ***Including COR in the ARAM calculation for the return of EDIT attributable to depreciation to ratepayers is inconsistent with the normalization requirements***.
>
> 2) ***The method proposed by Taxpayer [PG&E] is consistent with the Normalization Rules***.
>
> 3) As stated in Conclusion 1, the method proposed by Commission A [CPUC] is inconsistent with the Normalization Rules. However, Taxpayer's use of the method proposed by Commission A will not be a violation of the Normalization Rules, provided Commission A (i) approves the method proposed by Taxpayer (or otherwise required by the Service) and (ii) allows Taxpayer to recover any difference in rates charged to customers under Commission A's proposed method and the Taxpayer's method over a period that ***does not extend beyond the first two years following the issuance of the Service's ruling***.[17]

Moreover, on October 15, 2021, the IRS issued PLR 202141001 to another taxpayer, which contained four rulings (all excerpted below for completeness, with emphasis added). In PLR 202141001, the IRS also concluded that the inclusion of COR in the ARAM calculation for returning excess deferred taxes constituted a normalization violation (Ruling 3) and that the method excluding COR complies with the tax normalization rules (Ruling 4).

> 1) Taxpayer's DTA for cumulative timing differences between (a) recognition of accrued gross COR with respect to public utility property as an increase in depreciation expense in its regulatory books of account and (b) the subsequent tax deduction of such costs upon disposition is not subject to the normalization

[15] Attachment 1, Conclusion 1.
[16] Attachment 1, Conclusion 2.
[17] Attachment 1, Conclusions (emphasis added). The recovery period will be further discussed in the "Amortization of Revised Revenue Requirements in Rates" section.

rules of Code Section 168(i)(9) and the associated excess deferred tax amount is not subject to the normalization rules of TCJA Section 13001(d). [18]

2) Taxpayer's DTL for cumulative timing differences between (a) recognition of accrued gross salvage value with respect to public utility property as a reduction of depreciation expense in its regulatory books of account and (b) the subsequent taxation of such salvage amounts upon disposition is subject to the normalization rules of Code Section 168(i)(9) and the associated excess deferred tax amount is subject to the normalization rules of TCJA Section 13001(d) regardless of whether the gross salvage value timing differences are partially or fully offset by gross COR timing differences and whether the DTL related to gross salvage value differences is partially or fully offset by the DTA for gross COR differences.[19]

3) The computation of the reversal of the excess tax reserve for depreciation method and life differences for public utility property based on book depreciation ***amounts inclusive of an accrual of gross COR*** pursuant to the State Commission Method ***is not consistent with the normalization rules*** of TCJA Section 13001(d).

4) The computation of the reversal of the excess tax reserve for depreciation method and life differences for public utility property based on book depreciation amounts reflecting estimated gross salvage value but not an accrual of estimated gross COR pursuant to the Proposed Approach ***complies with the normalization rules*** of TCJA Section 13001(d).[20]

Consistent with both of these PLRs, PG&E is filing this Tier 2 Advice Letter to make appropriate adjustments to its revenue requirements and rate base for its applicable rate cases where PG&E used the CPUC Method to compute the return of excess deferred taxes.

The incremental increase to the various rate cases' revenue requirements and impacts to rate base from reversing the CPUC Method and using the PG&E Method are shown in the next section.

Revised Revenue Requirements

PG&E has revised its computation of the effects of the 2017 Tax Act on the revenue requirements in the 2017 GRC, 2015 GT&S and 2020 GRC rate cases to reverse the

[18] This Ruling in essence states that COR is a non-protected item and therefore not subject to the normalization rules. See Attachment 1 for further discussion of the issue of protected versus non-protected.

[19] This Ruling provides that deferred taxes related to depreciation are subject to the IRS normalization requirements, regardless of how COR is incorporated.

[20] Attachment 2, Conclusions (emphasis added).

CPUC Method and use the PG&E Method, in accordance with specific guidance issued by the IRS in PLR-113635-21 and PLR 202141001.

The results of the revised computation are shown in the tables below, with the incremental revenue effect by year. Positive numbers indicate an increase to revenue requirements and negative numbers indicate a decrease to revenue requirements. Amounts in Tables 1 through 3 include Revenue Fees and Uncollectibles Factor (RF&U), however, these amounts do not include applicable interest.

Table 1
Pacific Gas and Electric Company
Reversing Revenue Requirement for Advice Letter 4142-G \ 5636-E
Pertaining to 2017 GRC and 2015 GT&S Rate Cases
Revised Revenue Requirements Increase/(Decrease)
($ in '000s)

	Gas Revenue Requirements			
	Year / Case	**Distribution**	**Transmission**	**Total**
1	2018 GT&S	$ -	$ 3,610	$ 3,610
2	2018 GRC	$ (88)	$ -	$ (88)
3	2019 GRC	$ 228	$ -	$ 228
4	**Total**	**$ 140**	**$ 3,610**	**$ 3,750**
	Electric Revenue Requirements			
	Year / Case	**Distribution**	**Generation**	**Total**
5	2018 GRC	$ 26,222	$ (2,207)	$ 24,015
6	2019 GRC	$ 24,901	$ (1,752)	$ 23,149
7	**Total**	**$ 51,123**	**$ (3,959)**	**$ 47,164**

Table 2
Pacific Gas and Electric Company
Reversing Revenue Requirement for Advice Letter 4367-G \ 6062-E
Pertaining to 2020 GRC
Revised Revenue Requirements Increase/(Decrease)
($ in '000s)

	Gas Revenue Requirements			
	Year / Case	Distribution	Transmission	Total
1	2020 GRC	$ (2,836)	$ -	$ (2,836)
2	2021 GRC	$ (2,507)	$ -	$ (2,507)
3	2022 GRC	$ (2,221)	$ -	$ (2,221)
4	**Total**	**$ (7,563)**	**$ -**	**$ (7,563)**

	Electric Revenue Requirements			
	Year / Case	Distribution	Generation	Total
5	2020 GRC	$ 24,975	$ 2,818	$ 27,793
6	2021 GRC	$ 25,635	$ 3,039	$ 28,674
7	2022 GRC	$ 26,913	$ 3,201	$ 30,114
8	**Total**	**$ 77,523**	**$ 9,059**	**$ 86,581**

Table 3
Pacific Gas and Electric Company
Total Combined Amounts from Table 1 and Table 2
Revised Revenue Requirements Increase/(Decrease)
($ in '000s)

	Gas Revenue Requirements			
	Year / Case	Distribution	Transmission	Total
1	2018 GT&S	$ -	$ 3,610	$ 3,610
2	2018 GRC	$ (88)	$ -	$ (88)
3	2019 GRC	$ 228	$ -	$ 228
4	2020 GRC	$ (2,836)	$ -	$ (2,836)
5	2021 GRC	$ (2,507)	$ -	$ (2,507)
6	2022 GRC	$ (2,221)	$ -	$ (2,221)
7	**Total**	**$ (7,424)**	**$ 3,610**	**$ (3,814)**

	Electric Revenue Requirements			
	Year / Case	Distribution	Generation	Total
8	2018 GRC	$ 26,222	$ (2,207)	$ 24,015
9	2019 GRC	$ 24,901	$ (1,752)	$ 23,149
10	2020 GRC	$ 24,975	$ 2,818	$ 27,793
11	2021 GRC	$ 25,635	$ 3,039	$ 28,674
12	2022 GRC	$ 26,913	$ 3,201	$ 30,114
13	**Total**	**$ 128,646**	**$ 5,099**	**$ 133,745**

As reflected in Advice Letter 4142-G/5636-E (approved October 17, 2019) and Advice Letter 4367-G/6062-E (approved February 18, 2021), PG&E's depreciation system must use the same book depreciation for both the ARAM and flow-back calculations. Therefore, when the Commission required PG&E to include COR book depreciation in the ARAM calculation it automatically increased the flow-back and rates. Now, as PG&E removes COR book depreciation from the ARAM calculation, the ancillary effect on flow-back depreciation is a rate reduction.

Amortization of Revised Revenue Requirements in Rates

As mentioned in PG&E's PLR-113635-21, the difference between the CPUC Method and PG&E Method ***must be collected within 2 years*** of the issuance of PG&E's PLR to avoid a normalization violation.[21] Therefore, considering the timing and effects of other pending and anticipated rate changes, PG&E respectfully proposes the following approach for collecting the overall increase in incremental revenue requirements by the end of 2023 to comply with the ruling. Note that the revenue requirements as indicated per Table 1 through 3 above are net of interest accruals. For balances to be included in the balancing accounts as described below, interest will be calculated for those revenue requirements changes for the respective years.

Gas Rates: The net reduction of $3.8 million plus interests will be amortized over 12-months starting on January 1, 2023. The amortization will be included in PG&E's Preliminary Annual Gas True-Up submittal (AGT) in October 2022 and in the Final AGT submitted in December 2022. The $7.4 million decrease plus interests for the revenue requirement change attributable to the GRC will be recorded in the Distribution subaccount of Core Fixed Cost Account (CFCA) and the Distribution subaccount Noncore Customer Class Charge Account (NCA) based on the current percentages at the time shown on Gas Preliminary Statement Part C "cost allocations factors". The $3.6 million increase plus interest for the revenue requirement change attributable to the 2015 GT&S will be recorded to the Adjustment Mechanism for Costs Determined in Other Proceedings (AMCDOP) and then allocated to the Core Cost subaccount of the CFCA (50 percent) and the Noncore subaccount of the NCA (50 percent).

Electric Rates: For the generation function, PG&E proposes to amortize the net revenue requirement increase of $5.1 million plus interest in rates over a 12-month period beginning January 1, 2023. Once this advice letter is approved, PG&E will include the revenue requirements in the total revenue requirement for ratemaking presented in the 2023 Energy Resource Recovery Account (ERRA) Forecast Proceeding, which will be implemented through the 2023 Annual Electric True-up (AET). If implementation of the 2023 ERRA Forecast Proceeding is delayed beyond January 1, 2023, PG&E will calculate an annualized revenue requirement so that the revenue requirement is fully collected by the end of 2023 on a forecast basis consistent with the IRS rulings. The increase will be included with the authorized revenue requirement for utility-owned generation costs

[21] Attachment 1, Conclusion 3.

transferred to the Portfolio Allocation Balancing Account (PABA) and Energy Resource Recovery Account (ERRA).

For the distribution function, PG&E proposes to amortize the revenue requirement of $128.6 million plus interest in distribution rates during its next consolidated rate change once the advice letter has been approved, but no later than January 1, 2023. The increase in revenue requirements will be recorded in the Distribution Revenue Adjustment Mechanism (DRAM).

Attachments

Attachment Number	Title / Description	Purpose
Attachment 1	PLR-113635-21	PG&E's PLR on this specific issue
Attachment 2	PLR 202141001	Specific IRS guidance on this issue issued to another taxpayer
Attachment 3	Advice 4142-G / 5636-E for 2017 GRC and 2015 GT&S rate case proceedings	Demonstrates that PG&E lowered its revenue requirement to comply with the CPUC Method for the 2017 GRC and 2015 GT&S rate cases
Attachment 4	Advice 4367-G / 6062-E for 2020 GRC	Demonstrates that PG&E lowered its revenue requirement to comply with the CPUC method for the 2020 GRC

Protests

Anyone wishing to protest this submittal may do so by letter sent electronically via E-mail, no later than March 16, 2022, which is 20 days after the date of this submittal. Protests must be submitted to:

CPUC Energy Division
ED Tariff Unit
E-mail: EDTariffUnit@cpuc.ca.gov

The protest shall also be electronically sent to PG&E via E-mail at the address shown below on the same date it is electronically delivered to the Commission:

Sidney Bob Dietz II
Director, Regulatory Relations
c/o Megan Lawson
E-mail: PGETariffs@pge.com

Any person (including individuals, groups, or organizations) may protest or respond to an advice letter (General Order 96-B, Section 7.4). The protest shall contain the following information: specification of the advice letter protested; grounds for the protest; supporting factual information or legal argument; name and e-mail address of the protestant; and statement that the protest was sent to the utility no later than the day on which the protest was submitted to the reviewing Industry Division (General Order 96-B, Section 3.11).

Effective Date

PG&E requests that this Tier 2 advice submittal become effective on regular notice, March 26, 2022, which is 30 calendar days after the date of submittal

Notice

In accordance with General Order 96-B, Section IV, a copy of this advice letter is being sent electronically and via U.S. mail to parties shown on the attached list and the parties on the service list for A. 15-09-001, A.13-12-012, A. 18-12-009, and A. 21-06-021. Address changes to the General Order 96-B service list should be directed to PG&E at email address PGETariffs@pge.com. For changes to any other service list, please contact the Commission's Process Office at (415) 703-2021 or at Process_Office@cpuc.ca.gov. Send all electronic approvals to PGETariffs@pge.com. Advice letter submittals can also be accessed electronically at: http://www.pge.com/tariffs/.

/S/

Sidney Bob Dietz II
Director, Regulatory Relations

Attachments

cc: Service Lists for A. 15-09-001 (2015 GT&S rate case), A. 13-12-012 (2017 GRC), A. 18-12-009 (2020 GRC), and A. 21-06-021 (2023 GRC).

ADVICE LETTER SUMMARY

ENERGY UTILITY

MUST BE COMPLETED BY UTILITY (Attach additional pages as needed)

Company name/CPUC Utility No.: Pacific Gas and Electric Company (ID U39 M)

Utility type:
- [x] ELC
- [x] GAS
- [ ] WATER
- [ ] PLC
- [ ] HEAT

Contact Person: Annie Ho
Phone #: (415) 973-8794
E-mail: PGETariffs@pge.com
E-mail Disposition Notice to: AMHP@pge.com

EXPLANATION OF UTILITY TYPE
ELC = Electric GAS = Gas WATER = Water
PLC = Pipeline HEAT = Heat

(Date Submitted / Received Stamp by CPUC)

Advice Letter (AL) #: 4579-G/6513-E

Tier Designation: 2

Subject of AL: Adjustments to Revenue Requirement and Rate Base to Comply with Internal Revenue Service Private Letter Ruling.

Keywords (choose from CPUC listing): Taxes

AL Type: [ ] Monthly [ ] Quarterly [ ] Annual [x] One-Time [ ] Other:

If AL submitted in compliance with a Commission order, indicate relevant Decision/Resolution #:

Does AL replace a withdrawn or rejected AL? If so, identify the prior AL:

Summarize differences between the AL and the prior withdrawn or rejected AL:

Confidential treatment requested? [ ] Yes [x] No

If yes, specification of confidential information:
Confidential information will be made available to appropriate parties who execute a nondisclosure agreement. Name and contact information to request nondisclosure agreement/ access to confidential information:

Resolution required? [ ] Yes [x] No

Requested effective date: 3/26/22

No. of tariff sheets: N/A

Estimated system annual revenue effect (%): N/A

Estimated system average rate effect (%): N/A

When rates are affected by AL, include attachment in AL showing average rate effects on customer classes (residential, small commercial, large C/I, agricultural, lighting).

Tariff schedules affected: N/A

Service affected and changes proposed[1]: N/A

Pending advice letters that revise the same tariff sheets: N/A

[1]Discuss in AL if more space is needed.

Clear Form

Protests and correspondence regarding this AL are to be sent via email and are due no later than 20 days after the date of this submittal, unless otherwise authorized by the Commission, and shall be sent to:

California Public Utilities Commission Energy Division Tariff Unit Email: EDTariffUnit@cpuc.ca.gov	Contact Name: Sidney Bob Dietz II, c/o Megan Lawson Title: Director, Regulatory Relations Utility/Entity Name: Pacific Gas and Electric Company Telephone (xxx) xxx-xxxx: (415)973-2093 Facsimile (xxx) xxx-xxxx: (415)973-3582 Email: PGETariffs@pge.com
	Contact Name: Title: Utility/Entity Name: Telephone (xxx) xxx-xxxx: Facsimile (xxx) xxx-xxxx: Email:

CPUC
Energy Division Tariff Unit
505 Van Ness Avenue
San Francisco, CA 94102

Clear Form

Attachment 1

PLR-113635-21

Department of the Treasury
Internal Revenue Service
IRS

Mailing Date:
12/21/2021
Last date to request IRS review:
01/10/2022
Last date to request delay:
02/18/2022
Last date to petition Tax Court:
02/18/2022
Date open to public inspection:
03/18/2022
Person to contact:
Chief, Disclosure Support Branch
Contact telephone number:
202-317-6840

Notice of Intention to Disclose

In accordance with Section 6110 of the Internal Revenue Code, we intend to make the enclosed copy of your ruling (with deletions) open to public inspection.

Section 6110 provides that copies of certain rulings, technical advice memoranda, and determination letters will be open to public inspection after deletions are made. These written determinations will be open to public inspection online in the Freedom of Information Act (FOIA) Reading Room at **www.irs.gov/privacy-disclosure/foia-library**.

We made the deletions indicated in accordance with Section 6110(c), which requires us to delete:

1. The names, addresses, and other identifying details of the person the ruling pertains to, and of any other person identified in the ruling [other than a person making a "third party communication" (see back of this notice)].
2. Information specifically authorized under criteria established by an Executive Order to be kept secret in the interest of national defense or foreign policy, and which is in fact properly classified under such Executive Order.
3. Information specifically exempted from disclosure by any statute (other than the Internal Revenue Code) which is applicable to the Internal Revenue Service.
4. Trade secrets and commercial or financial information obtained from a person that are privileged or confidential.
5. Information which would constitute a clearly unwarranted invasion of personal privacy.
6. Information contained in or related to examination, operating, or condition reports prepared by, or for use of, an agency that regulates or supervises financial institutions.
7. Geological and geophysical information and data (including maps) concerning wells.

These are the only grounds for deleting material. We made the indicated proposed deletions after considering any suggestions for deletions you may have made prior to issuance of the ruling.

If you agree with the proposed deletions
You do not need to take any further action. We will place the deleted copy in the online FOIA Reading Room on the "Date open to public inspection" shown on this notice.

Letter 437 (6-2021)
Catalog Number 75449F

If you disagree with the proposed deletions
Please return the copy and show, in brackets, any additional information you believe should be deleted. Include a statement supporting your position. Only material falling within the seven categories listed above may be deleted. Your statement should specify which of these seven categories is applicable with respect to each additional deletion you propose. Mail or fax your deleted copy and statement to:

Internal Revenue Service
Attention: Chief, CC:PA:LPD:DS
Ben Franklin Station
Post Office Box 7604
Washington, DC 20044
Fax: 855-592-8978

It must be faxed or postmarked no later than the "Last date to request IRS review" shown on this notice. We will give your submission careful consideration. If we determine we cannot make any or all of the additional deletions you suggest, we will so advise you not later than 20 days after we receive your submission. You will then have the right to file a petition in the United States Tax Court if you disagree with us. Your petition must be filed no later than the "Last date to petition Tax Court" shown on this notice, which is 60 days after the mailing date of this notice. If a petition is filed in the Tax Court, the disputed portion(s) of the ruling will not be placed in the Reading Room until after a court decision becomes final.

If no petition is filed in the Tax Court, the deleted copy of your ruling will be made open to public inspection on the date shown on this notice. If the transaction to which the ruling relates will not be completed by then, you may request a delay of public inspection.

Request for delay of public inspection
You may request a delay of public inspection of up to 90 days, or 15 days after the transaction is completed, whichever is later. The request for delay must be received by the IRS no later than the "Last date to request delay" shown on this notice, which is 60 days after the mailing date of this notice. Mail or fax your request for delay to:

Internal Revenue Service
Attention: Chief, CC:PA:LPD: DS
Ben Franklin Station
Post Office Box 7604
Washington, DC 20044
Fax: 855-592-8978

You may request a second delay of up to an additional 180 days (or 15 days after the completion of the transaction, whichever is earlier) if the transaction is not completed by the end of the original delay period and if good cause exists for additional delay. We must receive a request for a second delay at the above address at least 30 days before the original delay period ends.

Requests for additional disclosure
After the copy of your ruling, with deletions, is placed in our online FOIA Reading Room, any person may request us to make additional portions of the ruling open to public inspection. If we receive a request that involves disclosure of names, addresses, or taxpayer identifying numbers, we will deny the request and you will not be contacted. If that request involves disclosure of anything other than names, addresses, or taxpayer identifying numbers, we will contact you before taking action.

Third party communication
The enclosed copy of your ruling may contain the notation "Third Party Communication." This indicates that IRS received a communication (written or oral) regarding your ruling request from a person outside the IRS (other than you or your authorized representative). The date of the communication and the category of the person making the contact (such as "Congressional" or "Trade Association") will be indicated.

If you have any questions regarding this notice, please call us at 202-317-6840.

Internal Revenue Service

Department of the Treasury
Washington, DC 20224

Index Number: 168.24-01

Third Party Communication: None
Date of Communication: Not Applicable

Person To Contact:
, ID No.
Telephone Number:

Refer Reply To:
CC:PSI:B6
PLR-113635-21

Date:
December 21, 2021

Legend

Taxpayer =
Corporation =
Consolidated Group =
Commission A =
Commission B =
State =
Year 1 =
Year 2 =
Year 3 =
Year 4 =
Year 5 =
Month =
Date 1 =
Date 2 =
a =
b =
Decisions =

Dear :

A ruling has been requested on behalf of Taxpayer regarding the application of the depreciation normalization rules of § 168(i)(9) of the Internal Revenue Code of 1986, as amended ("Code"), Treas. Reg. § 1.167(l)-1, former § 167(l) of the Code, and section 13001(d) of the Tax Cuts and Jobs Act, Pub. L. 115-97, (the "TCJA") (collectively, the "Normalization Rules") to the calculation of the method used by Commission A in a recent rate proceeding to reflect federal income tax expense reductions for Taxpayer for excess deferred income taxes ("EDIT") created by the corporate tax rate reduction included in the TCJA.

Taxpayer is a regulated public utility incorporated under the laws of State. Taxpayer is included in a consolidated U.S. Corporation Income Tax Return filed by an affiliated group of corporations of which Corporation is the common parent. Corporation is an investor-owned energy-based company incorporated under the laws of State and is the common parent of a consolidated group of corporations referred to as Consolidated Group. Consolidated Group files a federal consolidated tax return on a calendar year basis and use an accrual method of accounting.

Corporation is under the audit jurisdiction of the Large Business and International Division of the Internal Revenue Service (the "IRS" or the "Service").

Taxpayer generates electricity and provides electric transmission and distribution services throughout its service territory in State. Taxpayer also owns and operates a natural gas transmission, storage, and distribution system with a service territory which includes part of State.

Taxpayer's rates for electricity and natural gas utility services are subject to the jurisdiction of Commission A and Commission B. Both regulators set rates at levels that are intended to allow Taxpayer an opportunity to recover its costs of providing service, including a return on invested capital ("cost-of service, rate of return ratemaking").

Before setting rates, Commission A and Commission B conduct proceedings to determine the amounts that Taxpayer will be authorized to collect from its customers ("revenue requirements"). Taxpayer's base revenue requirements are established mainly in three different proceedings.

Taxpayer's electric transmission business is rate-regulated by Commission B through a transmission owner formula rate. Taxpayer's gas and electric distribution and electric generation businesses are rate-regulated by Commission A, typically in general rate case ("GRC") proceedings conducted every three years. Taxpayer's gas transmission and storage ("GT &S") businesses are also rate regulated in Commission A proceedings conducted every three or four years. In Year 1, Taxpayer expects that its GT &S rate proceedings will be merged into its GRC. This ruling request involves Commission A's recent decisions in Taxpayer's Petition for Modification of its Year 2 GRC and its Year 3 GT &S rate cases (each a "PFM" and collectively "PFMs") to reflect revenue requirement reductions resulting from the corporate income tax rate reduction and other changes provided in the TCJA.

Taxpayer filed its PFMs on Date 1. The PFMs were filed to reflect revenue requirement reductions related to the tax changes included in the TCJA. Specifically, the PFMs covered several TCJA changes, but relevant to this request is the normalization methodology used to return EDIT to customers.

Prior to Year 4, Taxpayer computed timing differences between (i) book depreciation, including salvage value and cost of removal ("COR") expense, and (ii) tax

deductions for tax depreciation and incurred COR. Taxpayer's tax depreciation exceeds its book depreciation in the early years of an asset's life and its book depreciation exceeds its tax depreciation in the later years of an asset's life. In contrast, Taxpayer's book COR expense precedes its tax deduction for COR because it books COR over the life of the asset and only receives a tax deduction when the COR is incurred at the end of the asset's life. These annual timing differences resulted in a net accumulated deferred income tax ("ADIT") liability at Date 2, based on the 35 percent corporate tax rate, which was in effect prior to the TCJA.

As a result of the corporate tax rate reduction provided by the TCJA, Taxpayer no longer expects to pay deferred taxes attributable to depreciation to the government or obtain a tax benefit when it incurs COR at the 35 percent rate at which these deferred tax amounts were accumulated. Rather, Taxpayer expects to pay those future taxes and receive those future tax benefits at the reduced 21 percent rate.

Taxpayer proposed to Commission A the normalization of these excess deferred taxes attributable to depreciation and COR over the remaining life of the underlying property. The excess tax reserve attributable to depreciation is reduced by multiplying- (i) the ratio of the aggregate deferred taxes for the assets to the aggregate timing differences for the assets as of the beginning of the period in which the depreciation timing differences begin to reverse, by (ii) the amount of the depreciation (not including COR) timing differences which reverse during the year. This computation reduces all deferred taxes, including excess deferred taxes, over the life of the property. The excess deferred tax asset attributable to COR is reduced ratably over the remaining life of the asset leaving a deferred tax debit at the end of asset's life equal to the product of the new tax rate and the COR. At the end of the asset's life, that balance (deferred tax asset) is removed from the deferred tax account to account for the realization of the tax benefit from the deduction of the COR at the end of the asset's life.

Commission A rendered its final decisions on Taxpayer's PFMs in Month Year 5. In its final decision, Commission A generally included the following in its order: Taxpayer's estimated revenue requirement reductions shall quantify the amount of unprotected excess ADIT, which can be returned to ratepayers without following ARAM; and Taxpayer's estimated revenue requirement reductions shall quantify the use of ARAM where it is required such that the COR is included in book depreciation when calculating the amount of protected excess ADIT which can be returned to ratepayers.

The primary difference between Commission A's position and Taxpayer's position is with respect to the treatment of COR in the ARAM calculation. Commission B imposes certain accounting rules which are used by most large investor-owned electric and gas companies and are employed by Taxpayer. The applicable rules contain several definitions relevant to Taxpayer. Based on how these terms are defined, for purposes of regulatory (book) reporting, the net positive value or net cost of disposing of an asset at the end of its life is incorporated into the annual depreciation charge. Salvage value and COR are, therefore, components of establishing the

applicable book depreciation rate. The combined rate (depreciation, salvage, and COR) is considered the Composite Rate that is approved by Commission A. Taxpayer did not account separately for COR and salvage value from depreciation prior to Year 4; thereafter Taxpayer tracked and continues to track its salvage and COR reserves separately from its accumulated depreciation reserve in its property-related deferred tax records.

In Taxpayer's case, due to the amount of COR it anticipates, in almost all instances its assets have negative net salvage values so that its composite book depreciation rates are higher than they would be were net salvage value not considered.

Taxpayer and Commission A agree that the DTL balance attributable to the accelerated tax depreciation deduction is protected by the Normalization Rules because it is attributable to the differences between tax and book depreciation. The DTA attributable to COR is not protected under the Normalization Rules because COR is not a tax depreciation deduction under § 168(k) of the Code, but rather a deduction under § 162. Nonetheless, Taxpayer normalizes the COR by providing customers with the tax benefit of COR over the life of the asset, which tax benefit Taxpayer will receive when it incurs COR at the end of the asset's life.

Commission A's position is that the COR component of book depreciation should be included in the annual timing difference used in the ARAM computation that Taxpayer uses to amortize EDIT, while Taxpayer contends that including the COR component of book depreciation in the annual timing difference used in the ARAM calculation accelerates the amortization of EDIT beyond that which is permissible under the Normalization Rules. There is no dispute between the parties on the determination of the EDIT or ADIT amounts for both depreciation and COR. The dispute is with respect to the amount of book depreciation [that is, whether COR is part of this amount] to which the average rate is applied under ARAM.

While the depreciation timing difference advocated by both Taxpayer and Commission A occurs over the remaining life of the asset, the inclusion of the additional depreciation advocated by Commission A, accelerates the period over which the original excess deferred tax liability is recovered (as illustrated in the example set forth in the ruling request, from a years to b years). The additional annual recovery under Commission A's position is attributable to the COR accrual treated as part of the depreciation-related deferred tax liability.

Commission A directed Taxpayer to comply with the IRS's interpretation of the applicable tax laws by filing with Commission A to seek an appropriate adjustment to its revenue requirement and/or rate base in the event that Taxpayer requests and receives a private letter ruling from the IRS or if the IRS issues specific guidance on this matter in any other form. See Decisions. Taxpayer is tracking the difference between its method and Commission A's method and expects Commission A will allow it to recover the

acceleration of the protected deferred taxes over a period of up to two years, if the IRS concludes that Commission A's method is not a normalization method of accounting as required by the Normalization Rules. Commission A also ordered Taxpayer to request ruling number one, below, in the event Taxpayer requested a private letter ruling.

RULINGS REQUESTED

1. Is including COR/negative net salvage in the ARAM calculation for the return of EDIT attributable to depreciation to ratepayers inconsistent with normalization requirements? [This is the ruling request ordered by Commission A.]

2. Is the method proposed by Taxpayer consistent with the Normalization Rules?

3. If the Service rules that the method proposed by Commission A violates the Normalization Rules, Taxpayer's use of the method proposed by Commission A will not be a violation of the Normalization Rules, provided Commission A (i) approves the method proposed by Taxpayer (or otherwise required by the Service) and (ii) allows Taxpayer to recover any difference in the rates charged to customers under Commission A 's proposed method and the Taxpayer's method over a period that does not extend beyond the first two calendar years following the issuance of the Service's ruling.

LAW AND ANALYSIS

Normalization Rules in the Code and Regulations

Section 168(f)(2) of the Code provides that the depreciation deduction determined under § 168 shall not apply to any public utility property (within the meaning of § 168(i)(10)) if the taxpayer does not use a normalization method of accounting.

In order to use a normalization method of accounting, § 168(i)(9)(A)(i) of the Code requires the taxpayer, in computing its tax expense for establishing its cost of service for ratemaking purposes and reflecting operating results in its regulated books of account, to use a method of depreciation with respect to public utility property that is the same as, and a depreciation period for such property that is not shorter than, the method and period used to compute its depreciation expense for such purposes. Under § 168(i)(9)(A)(ii), if the amount allowable as a deduction under § 168 differs from the amount that would be allowable as a deduction under § 167 using the method, period, first and last year convention, and salvage value used to compute regulated tax expense under § 168(i)(9)(A)(i), the taxpayer must make adjustments to a reserve to reflect the deferral of taxes resulting from such difference.

Section 168(i)(9)(B)(i) of the Code provides that one way the requirements of § 168(i)(9)(A) will not be satisfied is if the taxpayer, for ratemaking purposes, uses a procedure or adjustment which is inconsistent with such requirements. Under

§ 168(i)(9)(B)(ii), such inconsistent procedures and adjustments include the use of an estimate or projection of the taxpayer's tax expense, depreciation expense, or reserve for deferred taxes under § 168(i)(9)(A)(ii), unless such estimate or projection is also used, for ratemaking purposes, with respect to all three of these items and with respect to the rate base.

Former § 167(l) of the Code generally provided that public utilities were entitled to use accelerated methods for depreciation if they used a "normalization method of accounting." A normalization method of accounting was defined in former § 167(l)(3)(G) in a manner consistent with that found in § 168(i)(9)(A). Section 1.167(l)-1(a)(1) of the Regulations provides that the normalization requirements for public utility property pertain only to the deferral of federal income tax liability resulting from the use of an accelerated method of depreciation for computing the allowance for depreciation under § 167 and the use of straight-line depreciation for computing tax expense and depreciation expense for purposes of establishing cost of services and for reflecting operating results in regulated books of account. These regulations do not pertain to other book-tax timing differences with respect to state income taxes, F.I.C.A. taxes, construction costs, or any other taxes and items.

Uncodified Normalization Requirements in the TCJA

The TCJA, enacted on December 22, 2017, generally reduced the corporate tax rate under § 11 of the Code from 35 percent to 21 percent for taxable years beginning after December 31, 2017. Section 13001(a) of the TCJA.

Section 13001(d) of the TCJA includes accompanying but uncodified normalization requirements related to the reduction of the corporate tax rate.

Section 13001(d)(3)(A) of the TCJA defines the term "excess tax reserve"[1] to mean the excess of (i) the reserve for deferred taxes (as described in § 168(i)(9)(A)(ii) of the Code as of the day before the corporate rate reductions provided in the amendments made by this section take effect, over (ii) the amount which would be the balance in such reserve if the amount of such reserve were determined by assuming that the corporate rate reductions provided in this Act were in effect for all prior periods.

Section 13001(d)(3)(B) of the TCJA provides that the ARAM is the method under which the excess in the reserve for deferred taxes is reduced over the remaining lives of the property as used in its regulated books of account which gave rise to the reserve for deferred taxes. Under such method, during the time period in which the timing differences for the property reverse, the amount of the adjustment to the reserve for the deferred taxes is calculated by multiplying (i) the ratio of the aggregate deferred taxes for the property to the aggregate timing differences for the property as of the beginning

[1] While the TCJA refers to this excess amount as the excess tax reserve, the commonly used term and the term used throughout this ruling is EDIT.

of the period in question, by (ii) the amount of the timing differences which reverse during such period.

Section 13001(d)(1) provides that a normalization method of accounting shall not be treated as being used with respect to any public utility property for purposes of §§ 167 or 168 if the taxpayer, in computing its cost of service for ratemaking purposes and reflecting operating results in its regulated books of account, reduces the excess tax reserve [EDIT] more rapidly or to a greater extent than such reserve would be reduced under the ARAM.

We note that Rev. Proc. 88-12, 1988-1 C.B. 637, provided similar rules after the Tax Reform Act of 1986 reduced the tax rate from 46 percent to 34 percent. Specifically, Rev. Proc. 88-12 stated that

> [f]or taxable years beginning on or after July 1, 1987, section 601 of the Tax Reform Act of 1986 (Act), 1986-3 (Vol. 1) C.B. 166, reduces from 46 percent to 34 percent the maximum federal income tax applicable to corporations. Section 203(e) of the Act provides rules for reducing the excess tax reserve resulting both from that reduction and from the smaller reduction in rates for tax years starting before and ending after (straddling) July 1, 1987. Section 203(e) of the Act provides that a normalization method of accounting shall not be treated as being used with respect to any public utility property, for purposes of section 167 or 168 of the Internal Revenue Code, f [*sic*] the taxpayer, in computing its cost of service for ratemaking purposes and reflecting operating results in its regulated books of account, reduces its excess tax reserve more rapidly or to a greater extent than such reserve would be reduced under the average rate assumption method.

Thus, because of the reduction in rates, for property subject to depreciation in a taxable year beginning on or before December 31, 2017, and not yet fully depreciated in the first taxable year beginning after December 31, 2017, a portion of the ADIT reserve will reflect this reduction. The portion of the ADIT reserve that reflects the difference in tax rates due to accelerated depreciation is referred to as EDIT. The EDIT represents the amount by which the ADIT reserve exceeds the amount it would have contained had the reduction in rates been in effect for every year the property was subject to depreciation. That is, the EDIT is the amount of accelerated depreciation-related taxes that have been collected from ratepayers but have not yet been paid by the utility and become excess due to the reduction in rates.

The Normalization Rules were enacted in response to Congressional concerns over the growing number of public utility commissions that were mandating investor-owned regulated utilities to not retain these tax benefits from accelerated depreciation, but, instead, to immediately flow-through all of these tax incentives to ratepayers in the form of lower income tax expense in regulated cost of service rates. Congress' response was to enact legislation that would preclude regulated investor-owned utilities

from utilizing accelerated depreciation methods for tax purposes if the related tax benefits were immediately flowed-through to ratepayers in rates or were flowed-through to ratepayers faster than permitted under the Normalization Rules.

The underlying concept and purpose of the Normalization Rules is to prevent the flow-through of these accelerated depreciation-related tax benefits to ratepayers in regulated rates any faster than permitted by the Normalization Rules. Thus, the flow-through of these tax benefits to ratepayers faster than permitted by the Normalization Rules would result in a normalization violation that would preclude the taxpayer from using any of the accelerated tax depreciation methods on public utility property and, instead, require the taxpayer to use the same depreciation method and period as those used to compute depreciation expense in its cost of service for ratemaking purposes. Conversely, a taxpayer that flows through these tax benefits to ratepayers slower than permitted by the Normalization Rules, or that never flows through any of the tax benefits from accelerated depreciation to ratepayers, would not be in violation of those rules.

The Normalization Rules are intended to provide an allocation of the benefit from accelerated depreciation between a regulated public utility [Taxpayer] and its customers. This is accomplished by limiting the time and the manner in which Taxpayer is permitted to provide that benefit to its customers. In the typical case of tax depreciation deductions that are more accelerated than book depreciation expense, the Normalization Rules allow Taxpayer to postpone sharing the accelerated tax benefit in its cost of service over the period of time Taxpayer includes the depreciation expense of the asset in its cost of service.

Thus, the Normalization Rules provide the tax benefit of accelerated tax depreciation to Taxpayer as an interest free loan from the government, which is paid back to the government once the timing difference begins to reverse. Consistent with this characterization of the tax benefit of accelerated tax depreciation as an interest free loan, Taxpayer treats the amount as a reduction in rate base each year for the amount of the "loan" which remains outstanding. Thus, as long as the annual tax depreciation expense exceeds the annual book depreciation, Taxpayer's customers pay an amount of tax expense that Taxpayer does not need to pay to the government in the current year but will pay in future years. Once the annual book depreciation expense begins to exceed the annual tax depreciation deduction the customers receive the tax benefit of the depreciation expense even though Taxpayer does not receive a current depreciation tax deduction. During the life of an asset, as long as accumulated tax depreciation exceeds accumulated book deprecation Taxpayer has an interest free loan from the government, which is represented by ADIT. Taxpayer treats this ADIT as a reduction in rate base, which reduces Taxpayer's allowed return on rate base and provides a benefit to customers, which is permissible under the Normalization Rules.

When the corporate tax rate is reduced as occurred with the TCJA, and part of the loan provided to the utility by the government through accelerated depreciation is forgiven, the general Normalization Rules of the Code no longer protect the EDIT.

However, both in 1986 and 2017, Congress provided the additional Normalization Rules to quantify and protect the EDIT.

The difference between the reversal of EDIT and the regular deferred taxes is that the reduction of the regular deferred taxes offsets tax payable to the federal government while the reduction of EDIT is taken into account as a benefit in the computation of tax expense included in the cost of service for the year. In other words, the recapture of the prior excess tax benefit goes to customers instead of the federal government, but it does so over the same period of time and at the same rate as the regular deferred taxes recovered, and as all ADIT would be recovered in the absence of a corporate tax rate reduction. This provides the utility with the same benefit it anticipated at the time the asset was purchased and returns the excess of the benefit over the actual taxes paid to the government to the customers over the book life of the assets as part of the normal ratemaking process

When COR is normalized, which the Normalization Rules do not require, it results in a DTA, which is reversed when the COR is incurred at the end of the asset's life. The DTA attributable to COR represents an amount advanced by Taxpayer, which will not be recovered until the tax benefit from the COR is realized.

As described, section 13001(d)(1) provides that a normalization method of accounting shall not be treated as being used if the taxpayer, in computing its cost of service for ratemaking purposes and reflecting operating results in its regulated books of account, reduces the EDIT more rapidly or to a greater extent than such reserve would be reduced under the ARAM. ARAM is defined, in part, under section 13001(d)(3)(B) as the method under which the excess in the reserve for deferred taxes is reduced over the remaining lives of the property. Commission A's method results in the recovery of EDIT over a shorter period than the remaining life of the property. Simply stated, the annual timing difference reversal provided in Commission A's method is overstated by the COR which is not included in the aggregate timing differences for the property at the beginning of the year. Rather than only establishing a new deferred tax asset for a new COR accrued for books, the new COR also is used to accelerate the recovery of the EDIT. This violates the Normalization Rules in section 13001 of the TCJA. In contrast, Taxpayer's proposed method is consistent with the Normalization Rules.

While COR is taken into account as an element of book composite depreciation, COR does not produce a timing difference that represents the type of timing difference that is protected by the normalization rules. The COR portion in book composite depreciation represents a timing difference that will reverse when the tax benefit is realized at the time the COR is incurred. ARAM controls the return of tax expense collected from customers for which Taxpayer already has received an accelerated tax benefit, which tax benefit will not be repaid to the government as a result of the corporate rate reduction. While Taxpayer included the tax benefit of COR in cost of service, Taxpayer receives no tax benefit from the government for COR until the asset

is removed from service. Any accumulated excess deferred tax asset attributable to COR represents deferred tax benefits Taxpayer has provided to customers at the 35 percent corporate tax rate, which now are expected to produce only a 21 percent current tax benefit for Taxpayer when realized as a result of the corporate tax rate reduction. While the method by which Taxpayer is permitted to recover this excess deferred tax benefit that it already has provided to customers is not governed by the Normalization Rules, those Normalization Rules do not contemplate COR timing differences accelerating the return of EDIT to customers, which is protected under the Normalization Rules.

Section 4.01(6) of Rev. Proc. 2020-39, 2020-36 I.R.B. 546, provided transition rules due to the reality that many utilities had already been required to adjust rates due to the TCJA. According to this provision in Rev. Proc. 2020-39, "[u]tilities may correct any method of reversing ETR [EDIT] that is not in accord with this revenue procedure at the next available opportunity. The methods adopted prior to the publication of this revenue procedure that are not in accord with this revenue procedure are not considered to be a violation of the normalization rules if so corrected. This corrective action will require the utility to consult with its regulator and obtain its regulator's consent. Utilities are not in conflict with section 13001(d) of the TCJA if the utilities follow such a path to correct potential normalization violations prospectively. These rules extend to companies that may not have started the amortization of ETRs [EDIT] or may be re-deferring the amortization as they evaluate their records."

Additionally, § 168(f)(2) itself provides that the depreciation deduction determined under § 168 shall not apply to any public utility property (within the meaning of § 168(i)(10)) if the taxpayer does not use a normalization method of accounting. However, in the legislative history to the enactment of the normalization requirements of the Investment Tax Credit (ITC), Congress has stated that it hopes that sanctions will not have to be imposed and that disallowance of the tax benefit (there, the ITC) should be imposed only after a regulatory body has required or insisted upon such treatment by a utility. See Senate Report No. 92-437, 92nd Cong., 1st Sess. 40-41 (1971), 1972-2 C.B. 559, 581.

Commission A has not required or insisted upon treatment by Taxpayer that it knows is noncompliant with the Normalization Rules. Further, Commission A has directed Taxpayer to comply with the IRS's interpretation of the applicable tax laws by filing with Commission A to seek an appropriate adjustment to its revenue requirement and/or rate base in the event that Taxpayer requests and receives a private letter ruling from the IRS or the IRS issues specific guidance on this matter in any other form. Taxpayer also intended at all times to comply with the Normalization Rules. Taxpayer has initiated the measures necessary to conform to the Normalization Rules. Taxpayer is tracking the difference between its method and Commission A's method and expects Commission A will allow it to recover the acceleration of the protected deferred taxes over a period of up to two years, if the IRS concludes that Commission A's method is not a normalization method of accounting as required by the Normalization Rules.

Taxpayer's failure to comply with the Normalization Rules was inadvertent. Because the Commission, as well as Taxpayer, at all times sought to comply, and because corrective actions will be taken at the earliest available opportunity, it is not appropriate to conclude Taxpayer's use of the method proposed by Commission A constituted a normalization violation and apply the sanction of denial of accelerated depreciation to Taxpayer.

CONCLUSION

Based on the foregoing, we conclude as follows:

1. Including COR in the ARAM calculation for the return of EDIT attributable to depreciation to ratepayers is inconsistent with normalization requirements.

2. The method proposed by Taxpayer is consistent with the Normalization Rules.

3. As stated in Conclusion 1, the method proposed by Commission A is inconsistent with the Normalization Rules. However, Taxpayer's use of the method proposed by Commission A will not be a violation of the Normalization Rules, provided Commission A (i) approves the method proposed by Taxpayer (or otherwise required by the Service) and (ii) allows Taxpayer to recover any difference in the rates charged to customers under Commission A's proposed method and the Taxpayer's method over a period that does not extend beyond the first two calendar years following the issuance of the Service's ruling.

Except as specifically set forth above, no opinion is expressed or implied concerning the federal income tax consequences of the above described facts under any other provision of the Code or regulations.

This ruling is directed only to the taxpayer requesting it. Section 6110(k)(3) of the Code provides that it may not be used or cited as precedent.

This ruling is based upon information and representations submitted by Taxpayer and accompanied by penalty of perjury statements executed by an appropriate party. While this office has not verified any of the material submitted in support of the request for rulings, it is subject to verification on examination.

In accordance with the power of attorney on file with this office, a copy of this letter is being sent to your authorized representatives.

Sincerely,

/S/

Patrick S. Kirwan
Chief, Branch 6
Office of the Associate Chief Counsel
(Passthroughs & Special Industries)

Enclosure:
Copy for § 6110 purposes

cc:

cc:

cc:

Attachment 2

PLR 202141001

Department of the Treasury
Internal Revenue Service
Private Letter Ruling

PLR 202141001 - Section 168 - Accelerated Cost Recovery System

Internal Revenue Service

Department of the Treasury
Washington, DC 20224

Number: **202141001**
Release Date: 10/15/2021

Index Number: 168.00-00

[redacted data]
[redacted data]
[redacted data]
[redacted data]
[redacted data]

[redacted data]

Third Party Communication: None
Date of Communication: Not Applicable

Person To Contact:
[redacted data], ID No. [redacted data]
[redacted data]

Telephone Number:
[redacted data]

Refer Reply To:
CC:PSI:B06
PLR-101169-21

Date:
July 15, 2021

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LEGEND:

Taxpayer	=	[redacted data]
[redacted data]		
Parent	=	[redacted data]
State A	=	[redacted data]
Commission A	=	[redacted data]
Commission B	=	[redacted data]
Year A	=	[redacted data]
Year B	=	[redacted data]
Month A	=	[redacted data]
Period A	=	[redacted data]

Dear [redacted data]:

This letter responds to a request for a private letter ruling dated January 13, 2021, and submitted on behalf of Taxpayer regarding § 168(i)(9) of the Internal Revenue Code and § 1.167(l)-1 of the Income Tax Regulations (together, the "Normalization Rules"), and Section 13001(d) of Pub. L. 115-97 (131 Stat 2054) ("TCJA") and Rev. Proc. 2020-39 , *2020-36 IRB 546* , regarding the scope of the deferred tax normalization requirements

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and computations required to comply with the average rate assumption method ("ARAM"). The relevant facts as represented in your submission are set forth below.

FACTS

Taxpayer is an investor-owned regulated utility incorporated under the laws of State A. Taxpayer is an accrual basis taxpayer and reports on a calendar year basis.

Taxpayer is wholly owned by Parent. Parent is a State A corporation. Taxpayer is included in a consolidated federal income tax return of which Parent is the common parent.

Taxpayer is principally engaged in the business of supplying electricity in State A. Taxpayer is subject to regulation as to rates and conditions of service by Commission A as well as Commission B. Both of these regulators establish Taxpayer's rates based on its costs, including a provision for a return on the capital employed by Taxpayer in its regulated businesses. Commission A and Commission B treat accumulated deferred federal income tax liabilities ("ADFIT") and excess deferred federal income tax liabilities ("EDFIT") as a reduction to rate base in setting the allowed return for the utilities that they regulate. Taxpayer has claimed accelerated depreciation on its public utility property to the full extent those deductions have been available. Taxpayer has normalized the federal income taxes deferred as a result of it claiming these deductions in accordance with the Normalization Rules.

Commission B has adopted the Uniform Systems of Accounts "USOAs" and all electric utilities under the jurisdiction of Commission A, including Taxpayer, follow the USOAs. The USOAs contain several definitions relevant to Taxpayer's request. Specifically, the USOAs define cost of removal "COR" as:

> ... the cost of demolishing, dismantling, tearing down or otherwise removing electric plant, including the cost of transportation and handling incidental thereto.

"salvage value" as:

> ... the amount received for property retired, less any expenses incurred in connection with the sale or in preparing the property for sale.

"net salvage value" as:

> ... the salvage of property retired less the cost of removal.

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"service value" as:

> ... the difference between original cost and net salvage value of electric plant.

"service life" as:

> ... the time between the date electric plant is includible in electric plant in service, or electric plant leased to others, and the date of its retirement.

and "depreciation" as:

> ... the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of electric plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance.

Therefore, for the purposes of regulatory reporting, the net positive value or net cost of disposing of an asset at the end of its life is incorporated into the annual depreciation charge. COR is, therefore, a component of establishing the applicable depreciation rate. Taxpayer breaks out the COR and salvage rates separately from depreciation. The net rate is considered the Life Rate that is approved by Commission A. The COR and salvage reserves are tracked separately from accumulated depreciation in Taxpayer's continuing property records.

In order to fund its future COR, Taxpayers estimates the future COR and then spreads the estimated cost ratably over the life of the asset through adding the COR to the annual depreciation charge used by commission A to calculate the allowable rate for Taxpayer to charge its customers. If the COR is greater than the salvage value of the public utility property, then the Taxpayer's property will in effect have a negative salvage value — which will create a negative depreciation rate (i.e. a depreciation rate that is greater than the value of asset). Alternately, if the net salvage value is positive it too will be reflected in Taxpayer's depreciation rate. The deprecation rate will then be utilized by Commission A in computing the allowable rates for Taxpayer to charge its customers. In most cases the COR is negative, and therefore a component of establishing the annual depreciation charge. The COR reserve is reflected as an addition to Taxpayer's accumulated depreciation account. When the COR is actually incurred, the amount expended is debited to that same account, thereby reducing the balance.

For tax purposes, COR is deductible only when actually incurred. Taxpayer, therefore, reports its customer collections that fund the COR reserve as taxable income over the operating life of an asset, claiming an offsetting tax deduction only at the end of the life of that asset when the asset is removed. Since COR is normalized in setting rates, customers are provided a tax benefit commensurate with their funding of COR. In other words, they are provided a COR tax benefit as they fund the COR reserve — prior to the time Taxpayer

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actually claims that benefit on its tax return.

The tax effect of COR funding as described creates a deferred tax asset ("DTA"). This represents the future benefit to be derived from the eventual COR tax deduction. The COR-related DTA is included in Taxpayer's overall plant-related ADFIT account that reduces Taxpayer's ADFIT balance.

Prior to the Tax Cut and Jobs Act ("TCJA"), Taxpayer incorporated the COR into the annual depreciation charge without identifying the separate components of the deprecation and COR reserve charges. However, Taxpayer did maintain records that identified the separate components of non-COR and COR related depreciation that was reflected in the Taxpayers book depreciation balances. Consequently, Taxpayer distinguishes between COR book/tax differences and depreciation method/life differences even though they are both derived from Taxpayer's book depreciation rates and expense. Taxpayer's system can, therefore, track the reversals of these differences separately.

Prior to the enactment of the TCJA, Taxpayer paid income tax at a 35 percent rate on the recovery of the COR portion of book depreciation (and provided its customers a tax benefit at that tax rate). However, as a result of the tax rate reduction enacted as part of the TCJA, Taxpayer will only receive a 21 percent benefit when the COR deduction is claimed or when any over-accrual is refunded and will pay only a 21 percent tax on the recovery of any COR under-accrual. In other words, in the case of COR, the tax rate reduction enacted as part of the TCJA has produced both a deferred tax shortfall as well as an excess tax reserve. Because Taxpayer will not recover the 14 percent "excess" tax it paid on its recovery of the COR component of book depreciation from the government when it claims its COR deduction, it will recover it from its customers. Conversely, because Taxpayer will not pay the 14 percent "excess" deferred tax it accrued on its obligation to refund over-accrued COR, it must restore the amount to its customers (that is, it also has COR-related excess deferred taxes).

In anticipation of complying with the TCJA excess deferred tax Normalization Rules and the subsequent return of the TCJA Section 13001(d) excess tax reserve ("ETR") to customers, Taxpayer used its historical plant-related records in its regulatory books of account to separately compute both (1) its DTA related to COR and the associated excess tax deficit to be recovered from customers and (2) its DTL related to method/life differences and the associated ETR to be returned to customers, which included gross salvage value.

Taxpayer's Recent Commission A Proceeding

In Year A, Taxpayer filed an application with Commission A to set its rates for Period A. Upon the enactment of the TCJA in 2017, Taxpayer updated its filing with Commission A to reflect the impact of the lowered corporate tax rate. Among the impacts considered by Commission A was the proper computation of the ETR. Specifically, when computing the ARAM (as per TCJA Section 13001(d)(3)(B)), should the COR be included or not. Ultimately, Commission A and Taxpayer did not reach an agreement on the inclusion of COR into the ETR and the resulting disagreements relating to the COR-related EDFIT. In summary, Commission A's

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proposed method of computing the return of ADFIT to customers under ARAM included the accrual for COR, resulting in a larger amount of book depreciation in all years (and an earlier return of ETR to customers) than under the computational method proposed by Taxpayer. Commission A, In Month A of Year B, stated that it intended that Taxpayer comply with the Normalization rules at all times, and permitted Taxpayer to request a private letter ruling from the Internal Revenue Service.

RULINGS REQUESTED

1) Whether, under the circumstances described above, Taxpayer's DTA for cumulative timing differences between (a) recognition of accrued gross COR with respect to public utility property as an increase in depreciation expense in its regulatory books of account and (b) the subsequent tax deduction of such costs upon disposition is subject to the normalization rules of Code Section 168(i)(9) and whether the associated excess deferred tax amount is subject to the normalization rules of TCJA Section 13001(d) ?
2) Whether, under the circumstances described above, Taxpayer's DTL for the cumulative timing differences between (a) recognition of accrued gross salvage value with respect to public utility property as a reduction of depreciation expense in its regulatory books of account and (b) the subsequent taxation of such salvage amounts upon disposition is subject to the normalization rules of Code Section 168(i)(9) and whether the associated excess deferred tax amount is subject to the normalization rules of TCJA Section 13001(d) regardless of whether the gross salvage value timing differences are partially or fully offset by gross COR timing differences and whether the DTL related to gross salvage value differences is partially or fully offset by the DTA for gross COR differences?
3) Whether, under the circumstances described above, the computation of the reversal of the excess tax reserve for depreciation method and life differences for public utility property based on book depreciation amounts inclusive of an accrual of gross COR pursuant to the State Commission Method is consistent with the normalization requirements?
4) Whether, under the circumstances described above, computation of the reversal of the excess tax reserve for depreciation method and life differences for public utility property based on book depreciation amounts reflecting estimated gross salvage value but not an accrual of estimated gross COR pursuant to the Proposed Approach complies with or violates the normalization rules of TCJA Section 13001(d) ?

LAW AND ANALYSIS

Section 168(f)(2) of the Internal Revenue Code , provides that the depreciation deduction determined under § 168 shall not apply to any public utility property (within the meaning of § 168(i)(10)) if the taxpayer does not use a normalization method of accounting.

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In order to use a normalization method of accounting, § 168(i)(9)(A)(i) requires the taxpayer, in computing its tax expense for establishing its cost of service for ratemaking purposes and reflecting operating results in its regulated books of account, to use a method of depreciation with respect to public utility property that is the same as, and a depreciation period for such property, that is not shorter than, the method and period used to compute its depreciation expense for such purposes. Under § 168(i)(9)(A)(ii) , if the amount allowable as a deduction under § 168 differs from the amount that would be allowable as a deduction under § 167 using the method, period, first and last year convention, and salvage value used to compute regulated tax expense under § 168(i)(9)(A)(i) , the taxpayer must make adjustments to a reserve to reflect the deferral of taxes resulting from such difference.

Former § 167(l) generally provided that public utilities were entitled to use accelerated methods for depreciation if they used a "normalization method of accounting." A normalization method of accounting was defined in former § 167(l)(3)(G) in a manner consistent with that found in § 168(i)(9)(A) . Treas. Reg. § 1.167(l)-1(a)(1) provides that the normalization requirements for public utility property pertains only to the deferral of federal income tax liability resulting from the use of an accelerated method of depreciation for computing the allowance for depreciation under § 167 and the use of straight-line depreciation for computing tax expense and depreciation expense for purposes of establishing cost of services and for reflecting operating results in regulated books of account. These regulations do not pertain to other book-tax timing differences with respect to state income taxes, F.I.C.A. taxes, construction costs, or any other taxes and items.

Section 13001(a) of the TCJA reduced the corporate tax rate from 35 percent to 21 percent for taxable years beginning after December 31, 2017. TCJA Section 13001(d)(1) provides that a normalization method of accounting shall not be treated as being used with respect to any public utility property for purposes of § 167 or § 168 if the taxpayer, in computing its cost of service for ratemaking purposes and reflecting operating results in its regulated books of account, reduces the ETR more rapidly or to a greater extent than such reserve would be reduced under the average rate assumption method (ARAM).

TCJA Section 13001(d)(3)(A) provides that "excess tax reserve" means the excess of reserve for deferred taxes (as described in § 168(i)(9)(A)(ii) as of the day before the corporate rate reductions provided in the amendments made by TCJA Section 13001(a) take effect, over the amount which would be the balance in such reserve, if the amount of such reserve were determined by assuming that the corporate tax rate reductions provided in the TCJA were in effect for all prior periods.

TCJA Section 13001(d)(3)(B) defines ARAM as the method under which the excess in the reserve for deferred taxes is reduced over the remaining lives of the property as used in its regulated books of account which gave rise to the reserve for deferred taxes. Under such a method, during the time period in which the timing differences for the property reverse, the amount of the adjustment to the reserve for the deferred taxes is calculated by multiplying — the ratio of the aggregate deferred taxes for the property to the aggregate timing differences for the property as of the beginning of the period in question, by the amount of the timing differences which reverse during such period.

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Rev. Proc. 2020-39 , Section 4.01 provides that under Section 13001(d)(1) of the TCJA, taxpayers must use ARAM to calculate the reversal of their ETR, if the taxpayer's regulatory books are based upon the vintage account data necessary to use ARAM. However, if the taxpayer's regulatory books are not based upon the vintage account data that is necessary for the ARAM, use of the ARAM is not required. Rev. Proc. 2020-39 , Section 4.02 provides that the determination of whether a taxpayer's regulatory books contain sufficient vintage account data necessary to use the ARAM is determined based on all the facts and circumstances. Rev. Proc. 2020-39 , Section 5 states that the TCJA ETR normalization requirements are part of the overall pre-existing deferred tax Normalization Rules and that the revenue procedure is intended to be consistent with those rules.

For the COR-related amounts at issue in this request, the amounts are not protected by the Normalization Rules. Generally, § 168(i)(9)(A) does not refer to COR. Moreover, there is no acceleration of taxes for COR, but rather, a deferral. While COR may be a component of the calculation of the amount treated as book depreciation, it is a deduction under § 162 and has nothing to do with actual accelerated tax depreciation. While method and life differences closely related to depreciation are created and reversed solely through depreciation, such is not the case with COR. While the COR timing differences may often originate as a component of book depreciation, it reverses through the incurred COR expenditure.

Taxpayer's request 2 addresses the question of whether COR-related DTA (determined above to not be subject to the Normalization Rules) impacts the application of those rules to salvage value. While COR is not protected under the Normalization Rules, salvage value is specifically included — see § 168(i)(9)(A)(ii) — as a protected part of the normalized ETR. Neither the Internal Revenue Code nor the regulations require or direct that salvage value must be affected by or is necessarily related to the computation of COR, for purposes of the application of the Normalization Rules.

Because of their similarity, we address requests 3 and 4 together. The ETR created by the TCJA is the excess of the reserve for deferred taxes under § 168(i)(9)(A)(ii) , as of the date before the corporate rate reductions under TCJA take effect, over the amount the reserve balance would be if the rate reductions had been in effect for all prior periods. The ETR is reduced over the remaining lives of the property which gave rise to such reserve for deferred taxes based on the reversal of the underlying depreciation method and life differences subject to the normalization rules of Code Section 168(i)(9)(A)(ii) . Thus, because COR is not subject to normalization, as concluded above, including the COR-related amounts in the excess taxes used to compute the ETR does not satisfy the requirements of TCJA Section 13001(d) . Conversely, leaving the COR out of the ETR computation does satisfy the requirements of TCJA Section 130001(d) .

Based on the forgoing we conclude that:

1) Taxpayer's DTA for cumulative timing differences between (a) recognition of accrued gross COR with respect to public utility property as an increase in depreciation expense in its regulatory books of account and (b) the subsequent tax deduction of such costs upon disposition is not subject to the normalization rules of Code Section 168(i)(9) and the associated excess deferred tax amount is not subject to the

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normalization rules of TCJA Section 13001(d) .
2) Taxpayer's DTL for cumulative timing differences between (a) recognition of accrued gross salvage value with respect to public utility property as a reduction of depreciation expense in its regulatory books of account and (b) the subsequent taxation of such salvage amounts upon disposition is subject to the normalization rules of Code Section 168(i)(9) and the associated excess deferred tax amount is subject to the normalization rules of TCJA Section 13001(d) regardless of whether the gross salvage value timing differences are partially or fully offset by gross COR timing differences and whether the DTL related to gross salvage value differences is partially or fully offset by the DTA for gross COR differences.
3) The computation of the reversal of the excess tax reserve for depreciation method and life differences for public utility property based on book depreciation amounts inclusive of an accrual of gross COR pursuant to the State Commission Method is not consistent with the normalization rules of TCJA Section 13001(d) .
4) The computation of the reversal of the excess tax reserve for depreciation method and life differences for public utility property based on book depreciation amounts reflecting estimated gross salvage value but not an accrual of estimated gross COR pursuant to the Proposed Approach complies with the normalization rules of TCJA Section 13001(d) .

Except as specifically set forth above, no opinion is expressed or implied concerning the federal income tax consequences of the above described facts under any other provision of the Code or regulations.

This ruling is directed only to the taxpayer requesting it. Section 6110(k)(3) of the Code provides that it may not be used or cited as precedent.

This ruling is based upon information and representations submitted by Taxpayer and accompanied by penalty of perjury statements executed by an appropriate party. While this office has not verified any of the material submitted in support of the request for rulings, it is subject to verification on examination.

In accordance with the power of attorney on file with this office, a copy of this letter is being sent to your authorized representatives.

Sincerely,

Patrick S. Kirwan
Chief, Branch 6
Office of Associate Chief Counsel
(Passthroughs & Special Industries)

cc:

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Attachment 3

Advice 4142-G / 5636-E for
2017 GRC and 2015 GT&S rate case proceedings

STATE OF CALIFORNIA GAVIN NEWSOM, *Governor*

PUBLIC UTILITIES COMMISSION
505 VAN NESS AVENUE

October 17, 2019

Advice Letter 4142-G/5636-E

Erik Jacobson
Director, Regulatory Relations
Pacific Gas and Electric Company
77 Beale Street, Mail Code B10C
P.O. Box 770000
San Francisco, CA 94177

SUBJECT: Effects of 2017 Tax Act

Dear Mr. Jacobson:

Advice Letter 4142-G/5636-E is effective as of October 13, 2019.

Sincerely,

Edward Randolph

Edward Randolph
Deputy Executive Director for Energy and Climate Policy/
Director, Energy Division

Pacific Gas and Electric Company®

Erik Jacobson
Director
Regulatory Relations

Pacific Gas and Electric Company
77 Beale St., Mail Code B13U
P.O. Box 770000
San Francisco, CA 94177

Fax: 415-973-3582

September 13, 2019

Advice 4142-G/5636-E
(Pacific Gas and Electric Company ID U 39 M)

Public Utilities Commission of the State of California

Subject: **Effects of 2017 Tax Act**

Purpose

Pacific Gas and Electric Company (PG&E) submits its proposed gas and electric revenue requirement reductions and rate amortization periods to reflect the effects of the Tax Cut and Jobs Act of 2017 (2017 Tax Act) pursuant to Ordering Paragraph 5 in both Decision (D.) 19-08-021 and D.19-08-023.

Background

The 2017 Tax Act was signed into law on December 22, 2017. On March 31, 2018, PG&E filed Petitions for Modification of D.16-06-056 in PG&E's 2015 Gas Transmission and Storage (GT&S) rate case and D.17-05-013 in PG&E's 2017 General Rate Case (GRC) to revise the adopted revenue requirements to reflect the effects of the 2017 Tax Act. On August 15, 2019, the Commission issued D.19-08-021 and D.19-08-023 in the GT&S and GRC cases, respectively. These Decisions granted PG&E's Petitions for Modification while requiring changes in the computation of certain deferred tax elements (Ordering Paragraph 3 in each decision).

The Decisions required that PG&E work collaboratively with the Commission's Energy Division regarding the revised computations and the timing of the amortization of the revised revenue requirements in rates (Ordering Paragraph 4 in each decision). PG&E met with Energy Division on August 16 and September 5, 2019.

Finally, the Decisions also required that PG&E submit a Tier 2 advice letter within 30 days showing the results of its compliance with Ordering Paragraphs 3 and 4 (Ordering Paragraph 5 in each decision).

Revised Revenue Requirements

PG&E has revised the computation of the effects of the 2017 Tax Act on the revenue requirements adopted in the 2015 GT&S and 2017 GRC cases in conformance with the instruction in Ordering Paragraphs 3 of D.19-08-021 and D.19-08-023. The results of the revised computation are shown in the table below. As required in Ordering Paragraphs 4, PG&E consulted with the Commission's Energy Division about the tax reduction calculations.

Pacific Gas and Electric Company
Revised Revenue Requirement Increase/(Decrease)
($ in '000s)

Gas Revenue Requirements

	Attrition Yr / Case	Distribution	Transmission	Total
1	2018 GT&S		($61,138)	($61,138)
2	2018 GRC	$21,434		$21,434
3	2019 GRC	$11,148		$11,148
4	**Total**	**$32,582**	**($61,138)**	**($28,555)**

Electric Revenue Requirements

	Attrition Yr / Case	Distribution	Generation	Total
5	2018 GRC	($214,693)	($88,948)	($303,642)
6	2019 GRC	($216,088)	($86,249)	($302,338)
7	**Total**	**($430,781)**	**($175,198)**	**($605,979)**

PG&E has attached the tables that have changed from its original Petitions for Modification as a result of D.19-08-021 and D.19-08-023 as Attachment 1 to this submittal. Attachment 2 are the results of the RO models incorporating the changes required by the Decisions.

Amortization of Revised Revenue Requirements in Rates

As required in Ordering Paragraphs 4 of D.19-08-021 and D.19-08-023, PG&E also consulted with the Commission's Energy Division regarding the timing of the amortization of the revised revenue requirements in PG&E's rates. As a result of that process and considering the timing and effects of other pending and anticipated rate changes, PG&E proposes the following approach for amortizing the effects of the 2017 Tax Act in rates:

Gas Rates: The net reduction of $28.6 million will be amortized in rates over 12 months beginning January 1, 2020. The amortization will be included in PG&E's Annual Gas True-up submittal (AGT) in November 2019 and in the supplemental AGT submitted in December 2019. The $32.5 million increase attributed to the GRC will be recorded in the

Distribution subaccount of the Core Fixed Cost Account (CFCA) (96.5 percent) and the Distribution subaccount Noncore Customer Class Charge Account (NCA) (3.5 percent). The $61.1 million reduction attributed to GT&S will be recorded to the Adjustment Mechanism For Costs Determined In Other Proceedings (AMCDOP) and then allocated to the Core Cost subaccount of the CFCA (50 percent) and Noncore subaccount of the NCA (50 percent).

Electric Rates: For the generation function, the net reduction of $175.2 million will be amortized in rates over 12 months beginning January 1, 2020. PG&E will include this reduction in the November Update of its 2020 Energy Resource Recovery Account (ERRA) Forecast Proceeding, which will be implemented through the Annual Electric True-up (AET). The reduction will be netted against the authorized revenue requirement for utility-owned generation costs transferred to the Portfolio Allocation Balancing Account (PABA).

For the distribution function, PG&E will phase in the reductions over two rate changes in 2020 in order to smooth the expected increases arising from the January 1, 2020 AET and other changes in 2020 from pending proceedings. PG&E will implement the reduction of $214.7 million for the 2018 attrition year in its AET and amortized over a 12-month period. The amortization in rates of the reduction of $216.1 million for the 2019 attrition year will be implemented later in the year along with other anticipated rate increases, such as Phase 1 of the 2020 GRC. This phased-in approach is intended to smooth rate changes for customers. The reductions for the distribution function will be recorded in the Distribution Revenue Adjustment Mechanism (DRAM).

Protests

Anyone wishing to protest this submittal may do so by letter sent via U.S. mail, facsimile or E-mail, no later than October 3, 2019, which is 20 days after the date of this submittal. Protests must be submitted to:

CPUC Energy Division
ED Tariff Unit
505 Van Ness Avenue, 4th Floor
San Francisco, California 94102

Facsimile: (415) 703-2200
E-mail: EDTariffUnit@cpuc.ca.gov

Copies of protests also should be mailed to the attention of the Director, Energy Division, Room 4004, at the address shown above.

The protest shall also be sent to PG&E either via E-mail or U.S. mail (and by facsimile, if possible) at the address shown below on the same date it is mailed or delivered to the Commission:

Erik Jacobson
Director, Regulatory Relations
c/o Megan Lawson
Pacific Gas and Electric Company
77 Beale Street, Mail Code B13U
P.O. Box 770000
San Francisco, California 94177

Facsimile: (415) 973-3582
E-mail: PGETariffs@pge.com

Any person (including individuals, groups, or organizations) may protest or respond to an advice letter (General Order 96-B, Section 7.4). The protest shall contain the following information: specification of the advice letter protested; grounds for the protest; supporting factual information or legal argument; name, telephone number, postal address, and (where appropriate) e-mail address of the protestant; and statement that the protest was sent to the utility no later than the day on which the protest was submitted to the reviewing Industry Division (General Order 96-B, Section 3.11).

Effective Date

PG&E requests that this Tier 2 advice submittal become effective on regular notice, October 13, 2019 which is 30 calendar days after the date of submittal.

Notice

In accordance with General Order 96-B, Section IV, a copy of this advice letter is being sent electronically and via U.S. mail to parties shown on the attached list and the parties on the service list for A.15-09-001 and A.13-12-012. Address changes to the General Order 96-B service list should be directed to PG&E at email address PGETariffs@pge.com. For changes to any other service list, please contact the Commission's Process Office at (415) 703-2021 or at Process_Office@cpuc.ca.gov. Send all electronic approvals to PGETariffs@pge.com. Advice letter submittals can also be accessed electronically at: http://www.pge.com/tariffs/.

/S/
Erik Jacobson
Director, Regulatory Relations

Attachments

cc: Service Lists for A.15-09-001 and A.13-12-012

Michael Conklin, Energy Division

ADVICE LETTER SUMMARY

ENERGY UTILITY

MUST BE COMPLETED BY UTILITY (Attach additional pages as needed)

Company name/CPUC Utility No.: Pacific Gas and Electric Company (ID U39 E/G/M)

Utility type:
- [x] ELC
- [x] GAS
- [ ] WATER
- [ ] PLC
- [ ] HEAT

Contact Person: Annie Ho
Phone #: (415) 973-8794
E-mail: PGETariffs@pge.com
E-mail Disposition Notice to: AMHP@pge.com

EXPLANATION OF UTILITY TYPE
ELC = Electric GAS = Gas WATER = Water
PLC = Pipeline HEAT = Heat

(Date Submitted / Received Stamp by CPUC)

Advice Letter (AL) #: 4142-G/5636-E

Tier Designation: 2

Subject of AL: Effects of 2017 Tax Act

Keywords (choose from CPUC listing): Compliance,

AL Type: [ ] Monthly [ ] Quarterly [ ] Annual [x] One-Time [ ] Other:

If AL submitted in compliance with a Commission order, indicate relevant Decision/Resolution #:
D.16-06-056 & D.17-05-013

Does AL replace a withdrawn or rejected AL? If so, identify the prior AL: No

Summarize differences between the AL and the prior withdrawn or rejected AL:

Confidential treatment requested? [ ] Yes [x] No

If yes, specification of confidential information:
Confidential information will be made available to appropriate parties who execute a nondisclosure agreement. Name and contact information to request nondisclosure agreement/ access to confidential information:

Resolution required? [ ] Yes [x] No

Requested effective date: 10/13/19

No. of tariff sheets: N/A

Estimated system annual revenue effect (%): N/A

Estimated system average rate effect (%): N/A

When rates are affected by AL, include attachment in AL showing average rate effects on customer classes (residential, small commercial, large C/I, agricultural, lighting).

Tariff schedules affected: N/A

Service affected and changes proposed[1]: N/A

Pending advice letters that revise the same tariff sheets: N/A

[1]Discuss in AL if more space is needed.

Clear Form

Protests and all other correspondence regarding this AL are due no later than 20 days after the date of this submittal, unless otherwise authorized by the Commission, and shall be sent to:

CPUC, Energy Division Attention: Tariff Unit 505 Van Ness Avenue San Francisco, CA 94102 Email: EDTariffUnit@cpuc.ca.gov	Name: Erik Jacobson, c/o Megan Lawson Title: Director, Regulatory Relations Utility Name: Pacific Gas and Electric Company Address: 77 Beale Street, Mail Code B13U City: San Francisco, CA 94177 State: California Zip: 94177 Telephone (xxx) xxx-xxxx: (415)973-2093 Facsimile (xxx) xxx-xxxx: (415)973-3582 Email: PGETariffs@pge.com
	Name: Title: Utility Name: Address: City: State: District of Columbia Zip: Telephone (xxx) xxx-xxxx: Facsimile (xxx) xxx-xxxx: Email:

Clear Form

Attachment 1

Tables

Tables from GRC

GRC – 2018

TABLE 9 - 2018
2018 SUMMARY OF REVENUE REQUIREMENT CHANGES IN 2018 DUE TO THE TAX ACT – REFLECTING DECISION 19-08-023

TOTAL GENERAL RATE CASE
(THOUSANDS OF DOLLARS)

Line No.	Reference	Description of Change in Revenue Requirement	Change in Revenue Requirement Original	Change in Revenue Requirement Decision 19-08-023
1	Table 2 – No Change	Decrease in Revenue Requirement due to Lower Taxes on Equity Return on Rate base	$(486,041)	$(486,041)
2	Table 5	Increase in Revenue Requirement due to Lower Taxes on Flow-Through Tax Deductions	$280,595	$303,848
3	Table 6 – No Change	Increase in Revenue Requirement due to Lower Taxes on Tax Credits	$2,887	$2,887
4	Table 7C	Decrease in Revenue Requirement due to Amortization of Excess Deferred Taxes (ARAM)	$(81,591)	$(120,452)
5	Table 8	Increase in Revenue Requirement due to Increase in Rate base	$19,910	$20,649
6		Franchise and Uncollectibles and Misc. Difference	($2,934)	($3,099)
7	Total Revenue Requirement Changes due to the Tax Act		$(267,174)	$(282,208)

TABLE 3 - 2018
2018 REVENUE REQUIREMENTS RELATED TO FLOW-THROUGH UNDER OLD TAX RATE

TOTAL GENERAL RATE CASE
(THOUSANDS OF DOLLARS)

Line No.	Revenue Requirement Calculation (Old Tax Rate)	Federal and State	Federal Only	State Only	Total
1	Tax Deduction	$1,058,558	$(201,995)	$(496,582)	
2	Income Tax Rate	43.84%	35.00%	8.84%	
3	Reduction in Income Taxes	$464,072	$(70,698)	$(43,898)	
4	Income Tax Gross-Up	1.780627	1.780627	1.780627	
5	Revenue Requirement Reduction From Flow-Through Tax Deduction	$826,339	$(125,887)	$(78,166)	$622,286

TABLE 4 - 2018
2018 REVENUE REQUIREMENTS RELATED TO FLOW-THROUGH UNDER NEW TAX RATE – REFLECTING DECISION 19-08-023

TOTAL GENERAL RATE CASE
(THOUSANDS OF DOLLARS)

Line No.	Revenue Requirement Calculation (New Tax Rate)	Federal and State	Federal Only	State Only	Total
1	Tax Deduction	$1,058,558	$(231,239)	$(496,582)	
2	Income Tax Rate	29.84%	21.00%	8.84%	
3	Reduction in Income Taxes	$315,874	$(48,560)	$(43,898)	
4	Income Tax Gross-Up	1.425313	1.425313	1.425313	
5	Revenue Requirement Reduction From Flow-Through Tax Deduction	$450,219	$(69,213)	$(62,568)	$318,438

TABLE 5 - 2018
2018 REVENUE REQUIREMENT CHANGE TO FLOW-THROUGH UNDER NEW TAX RATE – REFLECTING DECISION 19-08-023

TOTAL GENERAL RATE CASE
(THOUSANDS OF DOLLARS)

Line No.	Revenue Requirement Calculation	Federal and State	Federal Only	State Only	Total
1	Revenue Requirement Reduction From Flow-Through Tax Deduction using Old Tax Rate	$826,339	$(125,887)	$(78,166)	$662,286
2	Revenue Requirement Reduction From Flow-Through Tax Deduction using New Tax Rate	$450,219	$(69,213)	$(62,568)	$318,438
3	Change in Revenue Requirements – Increase	$376,120	$(56,674)	$(15,598)	$303,848

TABLE 7A - 2018
2018 REVENUE REQUIREMENTS RELATED TO ARAM – PROTECTED DEFERRED TAXES REFLECTING DECISION 19-08-023

TOTAL GENERAL RATE CASE
(THOUSANDS OF DOLLARS)

Line No.	Revenue Requirement Calculation	New Tax Rate
1	Federal Protected ADFIT Adjustment	$(110,555)
2	Income Tax Gross-Up	1.425314
3	Revenue Requirement Impact of Protected ADFIT	$(157,576)

TABLE 7B - 2018
2018 REVENUE REQUIREMENTS RELATED TO ARAM – UNPROTECTED DEFERRED TAXES
REFLECTING DECISION 19-08-023

TOTAL GENERAL RATE CASE
(THOUSANDS OF DOLLARS)

Line No.	Revenue Requirement Calculation	New Tax Rate
1	Federal Unprotected ADFIT Adjustment	$26,046
2	Income Tax Gross-Up	1.425314
3	Revenue Requirement Impact of Unprotected ADFIT	$37,123

TABLE 7C - 2018
2018 REVENUE REQUIREMENTS RELATED TO ARAM – TOTAL AMORTIZATION OF EXCESS DEFERRED INCOME TAXES
REFLECTING DECISION 19-08-023

TOTAL GENERAL RATE CASE
(THOUSANDS OF DOLLARS)

Line No.	Revenue Requirement Calculation	New Tax Rate
1	Protected Amortization of Deferred Income Taxes	$(157,576)
2	Unprotected Amortization of Deferred Income Taxes	$37,123
3	Total Amortization of Deferred Income Taxes	$120,452

TABLE 8 - 2018
2018 REVENUE REQUIREMENT RELATED TO CHANGES IN 2018 RATE BASE –
REFLECTING DECISION 19-08-023

TOTAL GENERAL RATE CASE
(THOUSANDS OF DOLLARS)

Line No.	Revenue Requirement Calculation	Debt Return on Rate Base	Equity Return on Rate Base	Total
1	Deferred Income Taxes	$229,405		
2	Working Cash	$(22,551)		
3	Total Rate Base Changes	$206,854	$206,854	$206,854
4	Rate of Return	2.30%	5.39%	7.69%
5	Return on Rate Base	$4,758	$11,149	$15,907
6	Income Tax Gross-Up	1.0000	1.425313	–
7	Revenue Requirement	$4,758	$15,891	$20,649
8	Income Tax Rate		29.84%	–
9	Revenue Requirement Attributable to Income Taxes		$4,742	$4,742

GRC – 2019

TABLE 9 - 2019
2019 SUMMARY OF REVENUE REQUIREMENT CHANGES IN 2019 DUE TO THE TAX ACT – REFLECTING D.19-08-023

TOTAL GENERAL RATE CASE
(THOUSANDS OF DOLLARS)

Line No.	Reference	Description of Change in Revenue Requirement	Change in Revenue Requirement Original	Change in Revenue Requirement Decision 19-08-023
1	Table 2 – No Change	Decrease in Revenue Requirement due to Lower Taxes on Equity Return on Rate base	$(504,221)	$(504,221)
2	Table 5	Increase in Revenue Requirement due to Lower Taxes on Flow-Through Tax Deductions	$273,216	$296,874
3	Table 6 – No Change	Increase in Revenue Requirement due to Lower Taxes on Tax Credits	$2,887	$2,887
4	Table 7C	Decrease in Revenue Requirement due to Amortization of Excess Deferred Taxes (ARAM)	$(106,937)	$(127,421)
5	Table 8	Increase in Revenue Requirement due to Increase in Rate base	$42,398	$43,957
6		Franchise and Uncollectibles and Misc. Difference	($3,324)	($3,260)
7	Total Revenue Requirement Changes due to the Tax Act		$(295,981)	$(291,184)

TABLE 3 - 2019
2019 REVENUE REQUIREMENTS RELATED TO FLOW-THROUGH UNDER OLD TAX RATE

TOTAL GENERAL RATE CASE
(THOUSANDS OF DOLLARS)

Line No.	Revenue Requirement Calculation (Old Tax Rate)	Federal and State	Federal Only	State Only	Total
1	Tax Deduction	$1,039,911	$(222,894)	$(531,723)	
2	Income Tax Rate	43.84%	35.00%	8.84%	
3	Reduction in Income Taxes	$455,897	$(78,013)	$(47,004)	
4	Income Tax Gross-Up	1.780627	1.780627	1.780627	
5	Revenue Requirement Reduction From Flow-Through Tax Deduction	$811,782	$(138,912)	$(83,697)	$589,173

TABLE 4 - 2019
2019 REVENUE REQUIREMENTS RELATED TO FLOW-THROUGH UNDER NEW TAX RATE – REFLECTING DECISION 19-08-023

TOTAL GENERAL RATE CASE
(THOUSANDS OF DOLLARS)

Line No.	Revenue Requirement Calculation (New Tax Rate)	Federal and State	Federal Only	State Only	Total
1	Tax Deduction	$1,039,911	$(277,275)	$(531,723)	
2	Income Tax Rate	29.84%	21.00%	8.84%	
3	Reduction in Income Taxes	$310,309	$(58,228)	$(47,004)	
4	Income Tax Gross-Up	1.425,313	1.425313	1.425313	
5	Revenue Requirement Reduction From Flow-Through Tax Deduction	$442,288	$(82,993)	$(66,996)	$292,299

TABLE 5 - 2019
2019 REVENUE REQUIREMENT CHANGE TO FLOW-THROUGH UNDER NEW TAX RATE – REFLECTING DECISION 19-08-023

TOTAL GENERAL RATE CASE
(THOUSANDS OF DOLLARS)

Line No.	Revenue Requirement Calculation	Federal and State	Federal Only	State Only	Total
1	Revenue Requirement Reduction From Flow-Through Tax Deduction using Old Tax Rate	$811,782	$(138,912)	$(83,697)	$589,173
2	Revenue Requirement Reduction From Flow-Through Tax Deduction using New Tax Rate	$442,288	$(82,993)	$(66,996)	$292,299
3	Change in Revenue Requirements – Increase	$369,494	$(55,919)	$(16,701)	$296,874

TABLE 7A - 2019
2019 REVENUE REQUIREMENTS RELATED TO ARAM – PROTECTED DEFERRED TAXES REFLECTING DECISION 19-08-023

TOTAL GENERAL RATE CASE
(THOUSANDS OF DOLLARS)

Line No.	Revenue Requirement Calculation	New Tax Rate
1	Federal Protected ADFIT Adjustment	$(115,444)
2	Income Tax Gross-Up	1.425314
3	Revenue Requirement Impact of Protected ADFIT	$(164,544)

TABLE 7B - 2019
2019 REVENUE REQUIREMENTS RELATED TO ARAM – UNPROTECTED DEFERRED TAXES
REFLECTING DECISION 19-08-023

TOTAL GENERAL RATE CASE
(THOUSANDS OF DOLLARS)

Line No.	Revenue Requirement Calculation	New Tax Rate
1	Federal Unprotected ADFIT Adjustment	$26,046
2	Income Tax Gross-Up	1.425314
3	Revenue Requirement Impact of Unprotected ADFIT	$37,123

TABLE 7C - 2019
2019 REVENUE REQUIREMENTS RELATED TO ARAM – TOTAL AMORTIZATION OF EXCESS DEFERRED INCOME TAXES
REFLECTING DECISION 19-08-023

TOTAL GENERAL RATE CASE
(THOUSANDS OF DOLLARS)

Line No.	Revenue Requirement Calculation	New Tax Rate
1	Protected Amortization of Deferred Income Taxes	$(164,544)
2	Unprotected Amortization of Deferred Income Taxes	$37,123
3	Total Amortization of Deferred Income Taxes	$(127,421)

TABLE 8 - 2019
2019 REVENUE REQUIREMENT RELATED TO CHANGES IN 2019 RATE BASE –
REFLECTING DECISION 19-08-023

TOTAL GENERAL RATE CASE
(THOUSANDS OF DOLLARS)

Line No.	Revenue Requirement Calculation	Debt Return on Rate Base	Equity Return on Rate Base	Total
1	Deferred Income Taxes	$462,893		
2	Working Cash	$(22,551)		
3	Total Rate Base Changes	$440,342	$440,342	$440,342
4	Rate of Return	2.30%	5.39%	7.69%
5	Return on Rate Base	$10,128	$23,734	$33,862
6	Income Tax Gross-Up	1.0000	1.425313	–
7	Revenue Requirement	$10,128	$33,829	$43,957
8	Income Tax Rate		29.84%	–
9	Revenue Requirement Attributable to Income Taxes		$10,095	$10,095

Tables from GT&S

GT&S – 2018

TABLE 8 - 2018
2018 SUMMARY OF REVENUE REQUIREMENT CHANGES IN 2018 DUE TO THE TAX ACT – REFLECTING DECISION 19-08-021

TOTAL GENERAL RATE CASE
(THOUSANDS OF DOLLARS)

Line No.	Reference	Description of Change in Revenue Requirement	Change in Revenue Requirement Original	Change in Revenue Requirement Decision 19-08-021
1	Table 1 – No Change	Decrease in Revenue Requirement due to Lower Taxes on Equity Return on Rate base	$(81,239)	$(81,239)
2	Table 4 – No Change	Increase in Revenue Requirement due to Lower Taxes on Flow-Through Tax Deductions	$18,502	$18,502
3	Table 5 – No Change	Increase in Revenue Requirement due to Lower Taxes on Tax Credits	$0	$0
4	Table 6C	Decrease in Revenue Requirement due to Amortization of Excess Deferred Taxes (ARAM)	$(4,666)	$(7,142)
5	Table 7	Increase in Revenue Requirement due to Increase in Rate base	$1,184	$1,313
6	D.16-12-010, Appx. G	Increase in Revenue Requirement due to Lower Taxes on Equity Return or Rate base Effects on Shareholder Funded Safety Investments	$8,640	$7,611
7		Franchise and Uncollectibles and Misc. Difference	($138)	($183)
8	Total Revenue Requirement Changes due to the Tax Act		$(57,717)	$(61,138)

TABLE 6A
2018 REVENUE REQUIREMENTS RELATED TO ARAM – PROTECTED DEFERRED TAXES REFLECTING DECISION 19-08-021
(THOUSANDS OF DOLLARS)

Line No.	Revenue Requirement Calculation	New Tax Rate
1	Federal Protected ADFIT Adjustment	$(7,350)
2	Income Tax Gross-Up	1.425313
3	Revenue Requirement Impact of Protected ADFIT	$(10,476)

TABLE 6B
2018 REVENUE REQUIREMENTS RELATED TO ARAM – UNPROTECTED DEFERRED TAXES
REFLECTING DECISION 19-08-021
(THOUSANDS OF DOLLARS)

Line No.	Revenue Requirement Calculation	New Tax Rate
1	Federal ARAM Adjustment	$2,339
2	Income Tax Gross-Up	1.425313
3	Revenue Requirement Impact of ARAM	$3,334

TABLE 6C
2018 REVENUE REQUIREMENTS RELATED TO ARAM – TOTAL AMORTIZATION OF EXCESS DEFERRED INCOME TAXES
REFLECTING DECISION 19-08-021
(THOUSANDS OF DOLLARS)

Line No.	Revenue Requirement Calculation	New Tax Rate
1	Protected Amortization of Deferred Income Taxes	$(10,476)
2	Unprotected Amortization of Deferred Income Taxes	$3,334
3	Total Amortization of Deferred Income Taxes	$(7,142)

TABLE 7
2018 REVENUE REQUIREMENT RELATED TO CHANGES IN 2018 RATE BASE –
REFLECTING DECISION 19-08-021
(THOUSANDS OF DOLLARS)

Line No.	Revenue Requirement Calculation	Debt Return on Rate Base	Equity Return on Rate Base	Total
1	Deferred Income Taxes	$13,157		
2	Working Cash	$0		
3	Total Rate Base Changes	$13,157	$13,157	$13,157
4	Rate of Return	2.30%	5.39%	7.69%
5	Return on Rate Base	$303	$709	$1,012
6	Income Tax Gross-Up	1.0000	1.425313	
7	Revenue Requirement	$303	$1,011	$1,313
8	Income Tax Rate		29.84%	
9	Revenue Requirement Attributable to Income Taxes		$302	$302

Attachment 2

Results of the RO models

Results of the RO models for GRC

Note 1: Decision 17-05-013 amounts include updates reflecting 2017 and 2018 Uncollectible factor and the 2018 Cost of Capital as approved by Decision 17-07-005.

Pacific Gas and Electric Company
2017 PG&E GRC Decision 17-05-013 with Tax Act (Note 1) - As Filed
Results of Operations at Proposed Rates
Electric And Gas Departments
(Thousands of Dollars)

A

Line No.	Description	Test Year 2017	Attrition Year 2018 Increase	Attrition Year 2018 Total	Attrition Year 2019 Increase	Attrition Year 2019 Total
		(A)	(B)	(C)	(D)	(E)
	REVENUE:					
1	Revenue Collected in Rates	8,004,291	65,952	8,070,242	330,072	8,400,314
2	Plus Other Operating Revenue	152,099	-	152,099	-	152,099
3	Total Operating Revenue	8,156,390	65,952	8,222,342	330,072	8,552,413
	OPERATING EXPENSES:					
4	Energy Costs	-	-	-	-	-
5	Production / Procurement	647,426	49,684	697,111	35,549	732,659
6	Storage	-	-	-	-	-
7	Transmission	7,116	497	7,613	347	7,960
8	Distribution	1,139,910	7,377	1,147,287	16,695	1,163,982
9	Customer Accounts	292,872	856	293,728	3,678	297,406
10	Uncollectibles	27,231	480	27,711	1,112	28,823
11	Customer Services	41,321	(733)	40,588	(28)	40,560
12	Administrative and General	912,183	20,539	932,721	20,535	953,256
13	Franchise & SFGR Tax Requirement	66,203	657	66,860	2,689	69,550
14	Amortization	176	-	176	-	176
15	Wage Change Impacts	-	-	-	-	-
16	Other Price Change Impacts	-	-	-	-	-
17	Other Adjustments	(29,915)	-	(29,915)	-	(29,915)
18	Subtotal Expenses:	3,104,523	79,357	3,183,880	80,577	3,264,457
	TAXES:					
19	Superfund	-	-	-	-	-
20	Property	277,715	13,289	291,004	12,983	303,986
21	Payroll	102,518	2,460	104,978	2,519	107,498
22	Business	1,058	-	1,058	-	1,058
23	Other	2,516	-	2,516	-	2,516
24	State Corporation Franchise	82,099	(524)	81,576	12,765	94,341
25	Federal Income	225,472	(155,631)	69,841	14,552	84,393
26	Total Taxes	691,378	(140,405)	550,972	42,820	593,792
27	Depreciation	2,394,911	122,721	2,517,631	116,360	2,633,991
28	Fossil/Hydro Decommissioning	3,094	-	3,094	-	3,094
29	Nuclear Decommissioning	-	-	-	-	-
30	Total Operating Expenses	6,193,906	61,673	6,255,579	239,756	6,495,334
31	Net for Return	1,962,484	4,279	1,966,763	90,316	2,057,079
32	Rate Base	24,348,436	1,229,946	25,578,382	1,174,532	26,752,914

Pacific Gas and Electric Company
2017 PG&E GRC Decision 17-05-013 with Tax Act (Note 1) - Decision
Results of Operations at Proposed Rates
Electric And Gas Departments
(Thousands of Dollars)

B

Line No.	Description	Test Year 2017	Attrition Year 2018 Increase	Attrition Year 2018 Total	Attrition Year 2019 Increase	Attrition Year 2019 Total
		(A)	(B)	(C)	(D)	(E)
	REVENUE:					
1	Revenue Collected in Rates	8,004,291	50,918	8,055,209	349,897	8,405,106
2	Plus Other Operating Revenue	152,099	-	152,099	-	152,099
3	Total Operating Revenue	8,156,390	50,918	8,207,308	349,897	8,557,205
	OPERATING EXPENSES:					
4	Energy Costs	-	-	-	-	-
5	Production / Procurement	647,426	49,684	697,111	35,549	732,659
6	Storage	-	-	-	-	-
7	Transmission	7,116	497	7,613	347	7,960
8	Distribution	1,139,910	7,377	1,147,287	16,695	1,163,982
9	Customer Accounts	292,872	856	293,728	3,678	297,406
10	Uncollectibles	27,231	428	27,659	1,178	28,837
11	Customer Services	41,321	(733)	40,588	(28)	40,560
12	Administrative and General	912,183	20,539	932,721	20,535	953,256
13	Franchise & SFGR Tax Requirement	66,203	544	66,748	2,851	69,599
14	Amortization	176	-	176	-	176
15	Wage Change Impacts	-	-	-	-	-
16	Other Price Change Impacts	-	-	-	-	-
17	Other Adjustments	(29,915)	-	(29,915)	-	(29,915)
18	Subtotal Expenses:	3,104,523	79,193	3,183,716	80,805	3,264,521
	TAXES:					
19	Superfund	-	-	-	-	-
20	Property	277,715	13,289	291,004	12,983	303,986
21	Payroll	102,518	2,460	104,978	2,519	107,498
22	Business	1,058	-	1,058	-	1,058
23	Other	2,516	-	2,516	-	2,516
24	State Corporation Franchise	82,099	(1,853)	80,246	14,481	94,727
25	Federal Income	225,472	(169,740)	55,732	31,802	87,533
26	Total Taxes	691,378	(155,844)	535,534	61,785	597,319
27	Depreciation	2,394,911	122,721	2,517,631	116,360	2,633,991
28	Fossil/Hydro Decommissioning	3,094	-	3,094	-	3,094
29	Nuclear Decommissioning	-	-	-	-	-
30	Total Operating Expenses	6,193,906	46,069	6,239,975	258,950	6,498,925
31	Net for Return	1,962,484	4,848	1,967,332	90,947	2,058,280
32	Rate Base	24,348,436	1,237,351	25,585,786	1,182,746	26,768,532

Pacific Gas and Electric Company
2017 PG&E GRC (Difference)
Results of Operations at Proposed Rates
Electric And Gas Departments
(Thousands of Dollars)

B-A

Line No.	Description	Test Year 2017	Attrition Year 2018 Increase	Attrition Year 2018 Total	Attrition Year 2019 Increase	Attrition Year 2019 Total
		(A)	(B)	(C)	(D)	(E)
	REVENUE:					
1	Revenue Collected in Rates	-	(15,034)	(15,034)	19,826	4,792
2	Plus Other Operating Revenue	-	-	-	-	-
3	Total Operating Revenue	-	(15,034)	(15,034)	19,826	4,792
	OPERATING EXPENSES:					
4	Energy Costs	-	-	-	-	-
5	Production / Procurement	-	-	-	-	-
6	Storage	-	-	-	-	-
7	Transmission	-	-	-	-	-
8	Distribution	-	-	-	-	-
9	Customer Accounts	-	-	-	-	-
10	Uncollectibles	-	(52)	(52)	67	15
11	Customer Services	-	-	-	-	-
12	Administrative and General	-	-	-	-	-
13	Franchise & SFGR Tax Requirement	-	(113)	(113)	162	49
14	Amortization	-	-	-	-	-
15	Wage Change Impacts	-	-	-	-	-
16	Other Price Change Impacts	-	-	-	-	-
17	Other Adjustments	-	-	-	-	-
18	Subtotal Expenses:	-	(165)	(165)	229	64
	TAXES:					
19	Superfund	-	-	-	-	-
20	Property	-	-	-	-	-
21	Payroll	-	-	-	-	-
22	Business	-	-	-	-	-
23	Other	-	-	-	-	-
24	State Corporation Franchise	-	(1,329)	(1,329)	1,716	386
25	Federal Income	-	(14,109)	(14,109)	17,250	3,141
26	Total Taxes	-	(15,439)	(15,439)	18,965	3,527
27	Depreciation	-	-	-	-	-
28	Fossil/Hydro Decommissioning	-	-	-	-	-
29	Nuclear Decommissioning	-	-	-	-	-
30	Total Operating Expenses	-	(15,603)	(15,603)	19,194	3,591
31	Net for Return	-	569	569	632	1,201
32	Rate Base	-	7,405	7,405	8,214	15,619

Note 1: Decision 17-05-013 amounts include updates reflecting 2017 and 2018 Uncollectible factor and the 2018 Cost of Capital as approved by Decision 17-07-005.

A

Pacific Gas and Electric Company
2017 PG&E GRC Decision 17-05-013 with Tax Act (Note 1) - As Filed
Income Taxes at Proposed Rates
Electric And Gas Departments
(Thousands of Dollars)

Line No.	Description	Test Year 2017	Attrition Year 2018 Increase	Attrition Year 2018 Total	Attrition Year 2019 Increase	Attrition Year 2019 Total
		(A)	(B)	(C)	(D)	(E)
1	Revenues	8,156,390	65,952	8,222,342	330,072	8,552,413
2	O&M Expenses	3,104,523	79,357	3,183,880	80,577	3,264,457
3	Nuclear Decommissioning Expense	-	-	-	-	-
4	Superfund Tax	-	-	-	-	-
5	Taxes Other Than Income	383,807	15,749	399,556	15,502	415,058
6	Subotal	4,668,060	(29,155)	4,638,905	233,993	4,872,898
	DEDUCTIONS FROM TAXABLE INCOME:					
7	Interest Charge Adjustment	630,624	(42,322)	588,303	27,014	615,317
8	Fiscal/Calendar Property Tax Adjustment	7,159	-	7,159	-	7,159
9	Operating Expense Adjustments	43,455	-	43,455	-	43,455
10	Repair Deduction	884,334	(64,011)	820,324	(18,647)	801,677
11	Removal Cost Adjustment	169,250	-	169,250	-	169,250
12	Vacation Pay Adjustment	(2,944)	-	(2,944)	-	(2,944)
13	Capitalized Software Adjustment	114,924	-	114,924	-	114,924
14	Subtotal Deductions	1,846,803	(106,332)	1,740,471	8,368	1,748,839
	CCFT TAXES:					
15	CCFT Capitalized Interest Adjustment	6,631	-	6,631	-	6,631
16	CCFT Tax Depreciation - Declining Balance	-	-	-	-	-
17	CCFT Tax Depreciation - Fixed Assets	1,738,663	83,100	1,821,762	81,220	1,902,982
18	CCFT Tax Depreciation - Other	-	-	-	-	-
19	Capitalized Overhead - Cost For Gas Inventory	-	-	-	-	-
20	Other Adjustment	-	-	-	-	-
21	Subtotal Deductions	3,592,097	(23,232)	3,568,864	89,587	3,658,452
22	Taxable Income for CCFT	1,075,963	(5,922)	1,070,041	144,405	1,214,446
23	CCFT	95,115	(524)	94,592	12,765	107,357
24	State Tax Credit	(3,987)	-	(3,987)	-	(3,987)
25	Current CCFT	91,128	(524)	90,605	12,765	103,370
26	Deferred Taxes - Reg Asset	-	-	-	-	-
27	Deferred Taxes - Interest	586	-	586	-	586
28	Deferred Taxes - Vacation	(260)	-	(260)	-	(260)
29	Deferred Taxes - Other	-	-	-	-	-
30	Deferred Taxes - Fixed Assets	(9,355)	-	(9,355)	-	(9,355)
31	Total CCFT	82,099	(524)	81,576	12,765	94,341
	FEDERAL TAXES:					
32	CCFT - Prior Year Adjustment	101,317	(10,189)	91,128	(524)	90,605
33	FIT Capitalized Interest Adjustment	(773)	-	(773)	-	(773)
34	FIT Tax Depreciation - Declining Balance	-	-	-	-	-
35	FIT Tax Depreciation - SLRL	-	-	-	-	-
36	FIT Tax Depreciation - Fixed Assets	1,839,825	(718,758)	1,121,068	50,768	1,171,835
37	FIT Tax Depreciation - Other	-	-	-	-	-
38	Capitalized Overhead - Cost For Gas Inventory	-	-	-	-	-
39	Other Adjustment	-	-	-	-	-
40	FIT Preferred Dividend Adjustment	2,712	-	2,712	-	2,712
41	Subtotal Deductions	3,789,885	(835,278)	2,954,606	58,612	3,013,218
42	Taxable Income for FIT	878,175	806,124	1,684,299	175,381	1,859,680
43	Federal Income Tax	307,361	169,286	353,703	36,830	390,533
44	Federal Tax Credit	(4,138)	-	(4,138)	-	(4,138)
45	Tax Effect of MTD & Prod Tax Credits	(11,599)	11,599	-	-	-
46	Deferred Taxes - Interest	(270)	108	(162)	-	(162)
47	Deferred Taxes - Vacation	(1,030)	412	(618)	-	(618)
48	ARAM	-	(57,244)	(57,244)	(17,783)	(75,027)
49	Deferred Taxes - Fixed Assets	(64,852)	(156,847)	(221,700)	(4,495)	(226,195)
50	Total Federal Income Tax	225,472	(32,686)	69,841	14,552	84,393

B

Pacific Gas and Electric Company
2017 PG&E GRC Decision 17-05-013 with Tax Act (Note 1) - Decision
Income Taxes at Proposed Rates
Electric And Gas Departments
(Thousands of Dollars)

Line No.	Description	Test Year 2017	Attrition Year 2018 Increase	Attrition Year 2018 Total	Attrition Year 2019 Increase	Attrition Year 2019 Total
		(A)	(B)	(C)	(D)	(E)
1	Revenues	8,156,390	50,918	8,207,308	349,897	8,557,205
2	O&M Expenses	3,104,523	79,193	3,183,716	80,805	3,264,521
3	Nuclear Decommissioning Expense	-	-	-	-	-
4	Superfund Tax	-	-	-	-	-
5	Taxes Other Than Income	383,807	15,749	399,556	15,502	415,058
6	Subotal	4,668,060	(44,024)	4,624,036	253,590	4,877,626
	DEDUCTIONS FROM TAXABLE INCOME:					
7	Interest Charge Adjustment	630,624	(42,151)	588,473	27,203	615,676
8	Fiscal/Calendar Property Tax Adjustment	7,159	-	7,159	-	7,159
9	Operating Expense Adjustments	43,455	-	43,455	-	43,455
10	Repair Deduction	884,334	(64,011)	820,324	(18,647)	801,677
11	Removal Cost Adjustment	169,250	-	169,250	-	169,250
12	Vacation Pay Adjustment	(2,944)	-	(2,944)	-	(2,944)
13	Capitalized Software Adjustment	114,924	-	114,924	-	114,924
14	Subtotal Deductions	1,846,803	(106,162)	1,740,641	8,556	1,749,198
	CCFT TAXES:					
15	CCFT Capitalized Interest Adjustment	6,631	-	6,631	-	6,631
16	CCFT Tax Depreciation - Declining Balance	-	-	-	-	-
17	CCFT Tax Depreciation - Fixed Assets	1,738,663	83,100	1,821,762	81,220	1,902,982
18	CCFT Tax Depreciation - Other	-	-	-	-	-
19	Capitalized Overhead - Cost For Gas Inventory	-	-	-	-	-
20	Other Adjustment	-	-	-	-	-
21	Subtotal Deductions	3,592,097	(23,062)	3,569,035	89,776	3,658,811
22	Taxable Income for CCFT	1,075,963	(20,962)	1,055,002	163,814	1,218,815
23	CCFT	95,115	(1,853)	93,262	14,481	107,743
24	State Tax Credit	(3,987)	-	(3,987)	-	(3,987)
25	Current CCFT	91,128	(1,853)	89,275	14,481	103,757
26	Deferred Taxes - Reg Asset	-	-	-	-	-
27	Deferred Taxes - Interest	586	-	586	-	586
28	Deferred Taxes - Vacation	(260)	-	(260)	-	(260)
29	Deferred Taxes - Other	-	-	-	-	-
30	Deferred Taxes - Fixed Assets	(9,355)	-	(9,355)	-	(9,355)
31	Total CCFT	82,099	(1,853)	80,246	14,481	94,727
	FEDERAL TAXES:					
32	CCFT - Prior Year Adjustment	101,317	(10,189)	91,128	(1,853)	89,275
33	FIT Capitalized Interest Adjustment	(773)	-	(773)	-	(773)
34	FIT Tax Depreciation - Declining Balance	-	-	-	-	-
35	FIT Tax Depreciation - SLRL	-	-	-	-	-
36	FIT Tax Depreciation - Fixed Assets	1,839,825	(718,758)	1,121,068	50,768	1,171,835
37	FIT Tax Depreciation - Other	-	-	-	-	-
38	Capitalized Overhead - Cost For Gas Inventory	-	-	-	-	-
39	Other Adjustment	-	-	-	-	-
40	FIT Preferred Dividend Adjustment	2,712	-	2,712	-	2,712
41	Subtotal Deductions	3,789,885	(835,108)	2,954,777	57,471	3,012,248
42	Taxable Income for FIT	878,175	791,084	1,669,260	196,119	1,865,378
43	Federal Income Tax	307,361	166,128	350,545	41,185	391,729
44	Federal Tax Credit	(4,138)	-	(4,138)	-	(4,138)
45	Tax Effect of MTD & Prod Tax Credits	(11,599)	11,599	-	-	-
46	Deferred Taxes - Interest	(270)	108	(162)	-	(162)
47	Deferred Taxes - Vacation	(1,030)	412	(618)	-	(618)
48	ARAM	-	(84,509)	(84,509)	(4,888)	(89,397)
49	Deferred Taxes - Fixed Assets	(64,852)	(140,533)	(205,385)	(4,495)	(209,881)
50	Total Federal Income Tax	225,472	(46,795)	55,732	31,802	87,533

B-A

Pacific Gas and Electric Company
2017 PG&E GRC (Difference)
Income Taxes at Proposed Rates
Electric And Gas Departments
(Thousands of Dollars)

Line No.	Description	Test Year 2017	Attrition Year 2018 Increase	Attrition Year 2018 Total	Attrition Year 2019 Increase	Attrition Year 2019 Total
		(A)	(B)	(C)	(D)	(E)
1	Revenues	-	(15,034)	(15,034)	19,826	4,792
2	O&M Expenses	-	(165)	(165)	229	64
3	Nuclear Decommissioning Expense	-	-	-	-	-
4	Superfund Tax	-	-	-	-	-
5	Taxes Other Than Income	-	-	-	-	-
6	Subotal	-	(14,869)	(14,869)	19,597	4,728
	DEDUCTIONS FROM TAXABLE INCOME:					
7	Interest Charge Adjustment	-	170	170	189	359
8	Fiscal/Calendar Property Tax Adjustment	-	-	-	-	-
9	Operating Expense Adjustments	-	-	-	-	-
10	Repair Deduction	-	-	-	-	-
11	Removal Cost Adjustment	-	-	-	-	-
12	Vacation Pay Adjustment	-	-	-	-	-
13	Capitalized Software Adjustment	-	-	-	-	-
14	Subtotal Deductions	-	170	170	189	359
	CCFT TAXES:					
15	CCFT Capitalized Interest Adjustment	-	-	-	-	-
16	CCFT Tax Depreciation - Declining Balance	-	-	-	-	-
17	CCFT Tax Depreciation - Fixed Assets	-	-	-	-	-
18	CCFT Tax Depreciation - Other	-	-	-	-	-
19	Capitalized Overhead - Cost For Gas Inventory	-	-	-	-	-
20	Other Adjustment	-	-	-	-	-
21	Subtotal Deductions	-	170	170	189	359
22	Taxable Income for CCFT	-	(15,039)	(15,039)	19,408	4,369
23	CCFT	-	(1,329)	(1,329)	1,716	386
24	State Tax Credit	-	-	-	-	-
25	Current CCFT	-	(1,329)	(1,329)	1,716	386
26	Deferred Taxes - Reg Asset	-	-	-	-	-
27	Deferred Taxes - Interest	-	-	-	-	-
28	Deferred Taxes - Vacation	-	-	-	-	-
29	Deferred Taxes - Other	-	-	-	-	-
30	Deferred Taxes - Fixed Assets	-	-	-	-	-
31	Total CCFT	-	(1,329)	(1,329)	1,716	386
	FEDERAL TAXES:					
32	CCFT - Prior Year Adjustment	-	-	-	(1,329)	(1,329)
33	FIT Capitalized Interest Adjustment	-	-	-	-	-
34	FIT Tax Depreciation - Declining Balance	-	-	-	-	-
35	FIT Tax Depreciation - SLRL	-	-	-	-	-
36	FIT Tax Depreciation - Fixed Assets	-	-	-	-	-
37	FIT Tax Depreciation - Other	-	-	-	-	-
38	Capitalized Overhead - Cost For Gas Inventory	-	-	-	-	-
39	Other Adjustment	-	-	-	-	-
40	FIT Preferred Dividend Adjustment	-	-	-	-	-
41	Subtotal Deductions	-	170	170	(1,141)	(970)
42	Taxable Income for FIT	-	(15,039)	(15,039)	20,738	5,698
43	Federal Income Tax	-	(3,158)	(3,158)	4,355	1,197
44	Federal Tax Credit	-	-	-	-	-
45	Tax Effect of MTD & Prod Tax Credits	-	-	-	-	-
46	Deferred Taxes - Interest	-	-	-	-	-
47	Deferred Taxes - Vacation	-	-	-	-	-
48	ARAM	-	(27,265)	(27,265)	12,895	(14,370)
49	Deferred Taxes - Fixed Assets	-	16,314	16,314	(0)	16,314
50	Total Federal Income Tax	-	(14,109)	(14,109)	17,250	3,141

Note 1: Decision 17-05-013 amounts include updates reflecting 2017 and 2018 Uncollectible factor and the 2018 Cost of Capital as approved by Decision 17-07-005.

A

Pacific Gas and Electric Company
2017 PG&E GRC Decision 17-05-013 with Tax Act (Note 1) - As Filed
Electric And Gas Departments
Rate Base - Attrition
(Thousands of Dollars)

Line No.		2017		2018			2019		
		End Of Year	WAVG Year	End Of Year	WAVG Year	WAVG Increase	End Of Year	WAVG Year	WAVG Increase
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	PLANT IN SERVICE								
1	Beginning of Year	56,138,232	56,138,232	59,131,798	59,131,798	2,993,565	61,907,296	61,907,296	2,775,498
2	Net Additions	2,993,565	1,331,729	2,775,498	1,234,852	(96,877)	2,712,400	1,206,786	(28,066)
3	Total	59,131,798	57,469,961	61,907,296	60,366,649	2,896,688	64,619,696	63,114,082	2,747,433
	WORKING CAPITAL								
4	Material & Supplies - Fuel	-	-	-	-	-	-	-	-
5	Material & Supplies	225,722	225,722	225,722	225,722	-	225,722	225,722	-
6	Working Cash	510,175	510,175	510,175	510,175	-	510,175	510,175	-
7	Total	735,898	735,898	735,898	735,898	-	735,898	735,898	-
	TRA ADJUSTMENTS								
8	Capitalized Interest	25,423	25,265	25,423	25,423	158	25,423	25,423	-
9	Deferred Vacation	39,518	38,918	26,180	32,849	(6,069)	26,180	26,180	(6,669)
10	CIAC Deferral	467,959	464,182	467,959	467,959	3,777	467,959	467,959	-
11	Total	532,900	528,366	519,562	526,231	(2,134)	519,562	519,562	(6,669)
12	CUSTOMER ADVANCES	96,421	96,421	96,421	96,421	-	96,421	96,421	-
	DEFERRED TAXES								
13	Accum Def Taxes - Reg Asset	(14,906)	(15,478)	(14,906)	(14,908)	572	(14,906)	(14,906)	-
14	Accum Def Taxes - Fixed Assets	5,503,826	5,465,670	5,185,766	5,344,796	(120,874)	4,860,319	5,023,042	(321,754)
15	Accum Def Taxes - Other	-	-	-	-	-	-	-	-
16	Accum Def ITC	235,166	240,214	235,166	235,166	(5,048)	235,166	235,166	-
17	Deferred Taxes-Other	-	-	-	-	-	-	-	-
18	Total Deferred Taxes	5,724,087	5,690,406	5,406,026	5,565,057	(125,350)	5,080,580	5,243,303	(321,754)
	DEPRECIATION RESERVE								
19	Beginning of Year	27,708,139	27,708,139	29,465,867	29,465,867	1,757,728	31,311,972	31,311,972	1,846,105
20	Depreciation Expense	2,398,005	1,199,002	2,520,726	1,260,363	61,360	2,637,085	1,318,543	58,180
21	Net Salvage/Retirements	(640,277)	(308,180)	(674,621)	(337,311)	(29,130)	(707,219)	(353,610)	(16,299)
22	Total	29,465,867	28,598,961	31,311,972	30,388,919	1,789,958	33,241,838	32,276,905	1,887,985
23	RATE BASE	25,114,221	24,348,436	26,348,337	25,578,382	1,229,946	27,456,318	26,752,914	1,174,532

B

Pacific Gas and Electric Company
2017 PG&E GRC Decision 17-05-013 with Tax Act (Note 1) - Decision
Electric And Gas Departments
Rate Base - Attrition
(Thousands of Dollars)

Line No.		2017		2018			2019		
		End Of Year	WAVG Year	End Of Year	WAVG Year	WAVG Increase	End Of Year	WAVG Year	WAVG Increase
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	PLANT IN SERVICE								
1	Beginning of Year	56,138,232	56,138,232	59,131,798	59,131,798	2,993,565	61,907,296	61,907,296	2,775,498
2	Net Additions	2,993,565	1,331,729	2,775,498	1,234,852	(96,877)	2,712,400	1,206,786	(28,066)
3	Total	59,131,798	57,469,961	61,907,296	60,366,649	2,896,688	64,619,696	63,114,082	2,747,433
	WORKING CAPITAL								
4	Material & Supplies - Fuel	-	-	-	-	-	-	-	-
5	Material & Supplies	225,722	225,722	225,722	225,722	-	225,722	225,722	-
6	Working Cash	510,175	510,175	510,175	510,175	-	510,175	510,175	-
7	Total	735,898	735,898	735,898	735,898	-	735,898	735,898	-
	TRA ADJUSTMENTS								
8	Capitalized Interest	25,423	25,265	21,414	23,419	(1,846)	17,379	19,397	(4,022)
9	Deferred Vacation	39,518	38,918	32,849	36,183	(2,735)	26,180	29,514	(6,669)
10	CIAC Deferral	467,959	464,182	460,742	464,350	168	452,571	456,656	(7,694)
11	Total	532,900	528,366	515,005	523,953	(4,413)	496,131	505,568	(18,385)
12	CUSTOMER ADVANCES	96,421	96,421	96,421	96,421	-	96,421	96,421	-
	DEFERRED TAXES								
13	Accum Def Taxes - Reg Asset	(14,906)	(15,478)	(13,071)	(13,988)	1,490	(11,236)	(12,153)	1,835
14	Accum Def Taxes - Fixed Assets	5,503,826	5,465,670	5,164,564	5,334,195	(131,475)	4,816,790	4,990,677	(343,518)
15	Accum Def Taxes - Other	-	-	-	-	-	-	-	-
16	Accum Def ITC	235,166	240,214	235,166	235,166	(5,048)	235,166	235,166	-
17	Deferred Taxes-Other	-	-	-	-	-	-	-	-
18	Total Deferred Taxes	5,724,087	5,690,406	5,386,659	5,555,373	(135,033)	5,040,720	5,213,690	(341,683)
	DEPRECIATION RESERVE								
19	Beginning of Year	27,708,139	27,708,139	29,465,867	29,465,867	1,757,728	31,311,972	31,311,972	1,846,105
20	Depreciation Expense	2,398,005	1,199,002	2,520,726	1,260,363	61,360	2,637,085	1,318,543	58,180
21	Net Salvage/Retirements	(640,277)	(308,180)	(674,621)	(337,311)	(29,130)	(707,219)	(353,610)	(16,299)
22	Total	29,465,867	28,598,961	31,311,972	30,388,919	1,789,958	33,241,838	32,276,905	1,887,985
23	RATE BASE	25,114,221	24,348,436	26,363,147	25,585,786	1,237,351	27,472,746	26,768,532	1,182,746

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Pacific Gas and Electric Company
2017 PG&E GRC (Difference)
Electric And Gas Departments
Rate Base - Attrition
(Thousands of Dollars)

Line No.		2017		2018			2019		
		End Of Year	WAVG Year	End Of Year	WAVG Year	WAVG Increase	End Of Year	WAVG Year	WAVG Increase
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	PLANT IN SERVICE								
1	Beginning of Year	-	-	-	-	-	-	-	-
2	Net Additions	-	-	-	-	-	-	-	-
3	Total	-	-	-	-	-	-	-	-
	WORKING CAPITAL								
4	Material & Supplies - Fuel	-	-	-	-	-	-	-	-
5	Material & Supplies	-	-	-	-	-	-	-	-
6	Working Cash	-	-	-	-	-	-	-	-
7	Total	-	-	-	-	-	-	-	-
	TRA ADJUSTMENTS								
8	Capitalized Interest	-	-	(4,009)	(2,004)	(2,004)	(8,044)	(6,026)	(4,022)
9	Deferred Vacation	-	-	6,669	3,334	3,334	-	3,334	-
10	CIAC Deferral	-	-	(7,218)	(3,609)	(3,609)	(15,388)	(11,303)	(7,694)
11	Total	-	-	(4,557)	(2,279)	(2,279)	(23,432)	(13,995)	(11,716)
12	CUSTOMER ADVANCES	-	-	-	-	-	-	-	-
	DEFERRED TAXES								
13	Accum Def Taxes - Reg Asset	-	-	1,835	917	917	3,670	2,752	1,835
14	Accum Def Taxes - Fixed Assets	-	-	(21,202)	(10,601)	(10,601)	(43,529)	(32,366)	(21,765)
15	Accum Def Taxes - Other	-	-	-	-	-	-	-	-
16	Accum Def ITC	-	-	-	-	-	-	-	-
17	Deferred Taxes-Other	-	-	-	-	-	-	-	-
18	Total Deferred Taxes	-	-	(19,367)	(9,683)	(9,683)	(39,860)	(29,613)	(19,930)
	DEPRECIATION RESERVE								
19	Beginning of Year	-	-	-	-	-	-	-	-
20	Depreciation Expense	-	-	-	-	-	-	-	-
21	Net Salvage/Retirements	-	-	-	-	-	-	-	-
22	Total	-	-	-	-	-	-	-	-
23	RATE BASE	-	-	14,810	7,405	7,405	16,428	15,619	8,214

Note 1: Decision 17-05-013 amounts include updates reflecting 2017 and 2018 Uncollectible factor and the 2018 Cost of Capital as approved by Decision 17-07-005.

A

Pacific Gas and Electric Company
2017 PG&E GRC Decision 17-05-013 (Note 1)
Results of Operations at Proposed Rates
Electric Distribution
(Thousands of Dollars)

Line No.	Description	Test Year 2017	Attrition Year 2018 Increase	Attrition Year 2018 Total	Attrition Year 2019 Increase	Attrition Year 2019 Total
		(A)	(B)	(C)	(D)	(E)
	REVENUE:					
1	Revenue Collected in Rates	4,152,187	530	4,152,717	182,608	4,335,325
2	Plus Other Operating Revenue	117,983	-	117,983	-	117,983
3	Total Operating Revenue	4,270,171	530	4,270,700	182,608	4,453,308
	OPERATING EXPENSES:					
4	Energy Costs	-	-	-	-	-
5	Production / Procurement	-	-	-	-	-
6	Storage	-	-	-	-	-
7	Transmission	1,066	58	1,124	46	1,170
8	Distribution	710,221	43,693	753,914	35,079	788,993
9	Customer Accounts	173,659	10,639	184,298	8,612	192,910
10	Uncollectibles	14,434	147	14,582	623	15,205
11	Customer Services	19,048	1,167	20,215	942	21,158
12	Administrative and General	381,817	8,518	390,334	8,513	398,847
13	Franchise & SFGR Tax Requirement	33,355	3	33,358	1,426	34,784
14	Amortization	-	-	-	-	-
15	Wage Change Impacts	-	-	-	-	-
16	Other Price Change Impacts	-	-	-	-	-
17	Other Adjustments	(6,420)	-	(6,420)	-	(6,420)
18	Subtotal Expenses:	1,327,179	64,226	1,391,405	55,242	1,446,647
	TAXES:					
19	Superfund	-	-	-	-	-
20	Property	167,698	7,743	175,441	7,553	182,994
21	Payroll	39,116	939	40,055	961	41,016
22	Business	453	-	453	-	453
23	Other	1,076	-	1,076	-	1,076
24	State Corporation Franchise	72,154	(4,554)	67,600	6,907	74,507
25	Federal Income	181,899	(127,632)	54,268	9,925	64,193
26	Total Taxes	462,396	(123,504)	338,892	25,346	364,238
27	Depreciation	1,364,495	67,957	1,432,452	64,132	1,496,584
28	Fossil/Hydro Decommissioning	-	-	-	-	-
29	Nuclear Decommissioning	-	-	-	-	-
30	Total Operating Expenses	3,154,071	8,678	3,162,749	144,720	3,307,469
31	Net for Return	1,116,100	(8,148)	1,107,952	37,888	1,145,839
32	Rate Base	13,847,392	561,864	14,409,257	492,728	14,901,984

B

Pacific Gas and Electric Company
2017 PG&E GRC Decision 17-05-013 with Tax Act (Note 1) - Decision
Results of Operations at Proposed Rates
Electric Distribution
(Thousands of Dollars)

Line No.	Description	Test Year 2017	Attrition Year 2018 Increase	Attrition Year 2018 Total	Attrition Year 2019 Increase	Attrition Year 2019 Total
		(A)	(B)	(C)	(D)	(E)
	REVENUE:					
1	Revenue Collected in Rates	4,152,187	(28,426)	4,123,762	193,077	4,316,839
2	Plus Other Operating Revenue	117,983	-	117,983	-	117,983
3	Total Operating Revenue	4,270,171	(28,426)	4,241,745	193,077	4,434,822
	OPERATING EXPENSES:					
4	Energy Costs	-	-	-	-	-
5	Production / Procurement	-	-	-	-	-
6	Storage	-	-	-	-	-
7	Transmission	1,066	58	1,124	46	1,170
8	Distribution	710,221	43,693	753,914	35,079	788,993
9	Customer Accounts	173,659	10,639	184,298	8,612	192,910
10	Uncollectibles	14,434	49	14,483	659	15,142
11	Customer Services	19,048	1,167	20,215	942	21,158
12	Administrative and General	381,817	8,518	390,334	8,513	398,847
13	Franchise & SFGR Tax Requirement	33,355	(223)	33,132	1,508	34,640
14	Amortization	-	-	-	-	-
15	Wage Change Impacts	-	-	-	-	-
16	Other Price Change Impacts	-	-	-	-	-
17	Other Adjustments	(6,420)	-	(6,420)	-	(6,420)
18	Subtotal Expenses:	1,327,179	63,901	1,391,080	55,359	1,446,439
	TAXES:					
19	Superfund	-	-	-	-	-
20	Property	167,698	7,743	175,441	7,553	182,994
21	Payroll	39,116	939	40,055	961	41,016
22	Business	453	-	453	-	453
23	Other	1,076	-	1,076	-	1,076
24	State Corporation Franchise	72,154	(7,110)	65,044	7,779	72,823
25	Federal Income	181,899	(154,635)	27,264	17,759	45,023
26	Total Taxes	462,396	(153,063)	309,333	34,052	343,385
27	Depreciation	1,364,495	67,957	1,432,452	64,132	1,496,584
28	Fossil/Hydro Decommissioning	-	-	-	-	-
29	Nuclear Decommissioning	-	-	-	-	-
30	Total Operating Expenses	3,154,071	(21,206)	3,132,865	153,543	3,286,408
31	Net for Return	1,116,100	(7,219)	1,108,880	39,534	1,148,414
32	Rate Base	13,847,392	573,939	14,421,331	514,135	14,935,466

B-A

Pacific Gas and Electric Company
2017 PG&E GRC (Difference)
Results of Operations at Proposed Rates
Electric Distribution
(Thousands of Dollars)

Line No.	Description	Test Year 2017	Attrition Year 2018 Increase	Attrition Year 2018 Total	Attrition Year 2019 Increase	Attrition Year 2019 Total
		(A)	(B)	(C)	(D)	(E)
	REVENUE:					
1	Revenue Collected in Rates	-	(28,955)	(28,955)	10,470	(18,486)
2	Plus Other Operating Revenue	-	-	-	-	-
3	Total Operating Revenue	-	(28,955)	(28,955)	10,470	(18,486)
	OPERATING EXPENSES:					
4	Energy Costs	-	-	-	-	-
5	Production / Procurement	-	-	-	-	-
6	Storage	-	-	-	-	-
7	Transmission	-	-	-	-	-
8	Distribution	-	-	-	-	-
9	Customer Accounts	-	-	-	-	-
10	Uncollectibles	-	(99)	(99)	36	(63)
11	Customer Services	-	-	-	-	-
12	Administrative and General	-	-	-	-	-
13	Franchise & SFGR Tax Requirement	-	(226)	(226)	82	(144)
14	Amortization	-	-	-	-	-
15	Wage Change Impacts	-	-	-	-	-
16	Other Price Change Impacts	-	-	-	-	-
17	Other Adjustments	-	-	-	-	-
18	Subtotal Expenses:	-	(325)	(325)	118	(208)
	TAXES:					
19	Superfund	-	-	-	-	-
20	Property	-	-	-	-	-
21	Payroll	-	-	-	-	-
22	Business	-	-	-	-	-
23	Other	-	-	-	-	-
24	State Corporation Franchise	-	(2,555)	(2,555)	872	(1,684)
25	Federal Income	-	(27,003)	(27,003)	7,834	(19,169)
26	Total Taxes	-	(29,559)	(29,559)	8,706	(20,853)
27	Depreciation	-	-	-	-	-
28	Fossil/Hydro Decommissioning	-	-	-	-	-
29	Nuclear Decommissioning	-	-	-	-	-
30	Total Operating Expenses	-	(29,884)	(29,884)	8,823	(21,061)
31	Net for Return	-	929	929	1,646	2,575
32	Rate Base	-	12,074	12,074	21,407	33,482

Note 1: Decision 17-05-013 amounts include updates reflecting 2017 and 2018 Uncollectible factor and the 2018 Cost of Capital as approved by Decision 17-07-005.

A

Pacific Gas and Electric Company
2017 PG&E GRC Decision 17-05-013 with Tax Act (Note 1) - As Filed
Income Taxes at Proposed Rates
Electric Distribution
(Thousands of Dollars)

Line No.	Description	Test Year 2017	Attrition Year 2018 Increase	Attrition Year 2018 Total	Attrition Year 2019 Increase	Attrition Year 2019 Total
		(A)	(B)	(C)	(D)	(E)
1	Revenues	4,270,171	530	4,270,700	182,608	4,453,308
2	O&M Expenses	1,327,179	64,226	1,391,405	55,242	1,446,647
3	Nuclear Decommissioning Expense	-	-	-	-	-
4	Superfund Tax	-	-	-	-	-
5	Taxes Other Than Income	208,343	8,682	217,025	8,514	225,539
6	Subotal	2,734,648	(72,377)	2,662,271	118,852	2,781,123
	DEDUCTIONS FROM TAXABLE INCOME:					
7	Interest Charge Adjustment	358,647	(27,235)	331,413	11,333	342,746
8	Fiscal/Calendar Property Tax Adjustment	3,401	-	3,401	-	3,401
9	Operating Expense Adjustments	52,797	-	52,797	-	52,797
10	Repair Deduction	425,076	(33,594)	391,482	(9,602)	381,879
11	Removal Cost Adjustment	126,751	-	126,751	-	126,751
12	Vacation Pay Adjustment	(1,259)	-	(1,259)	-	(1,259)
13	Capitalized Software Adjustment	49,019	-	49,019	-	49,019
14	Subtotal Deductions	1,014,432	(60,829)	953,603	1,730	955,334
	CCFT TAXES:					
15	CCFT Capitalized Interest Adjustment	1,772	-	1,772	-	1,772
16	CCFT Tax Depreciation - Declining Balance	-	-	-	-	-
17	CCFT Tax Depreciation - Fixed Assets	865,653	39,968	905,621	38,988	944,609
18	CCFT Tax Depreciation - Other	-	-	-	-	-
19	Capitalized Overhead - Cost For Gas Inventory	-	-	-	-	-
20	Other Adjustment	-	-	-	-	-
21	Subtotal Deductions	1,881,857	(20,860)	1,860,997	40,718	1,901,715
22	Taxable Income for CCFT	852,791	(51,517)	801,274	78,133	879,408
23	CCFT	75,387	(4,554)	70,833	6,907	77,740
24	State Tax Credit	(867)	-	(867)	-	(867)
25	Current CCFT	74,519	(4,554)	69,965	6,907	76,872
26	Deferred Taxes - Reg Asset	-	-	-	-	-
27	Deferred Taxes - Interest	157	-	157	-	157
28	Deferred Taxes - Vacation	(111)	-	(111)	-	(111)
29	Deferred Taxes - Other	-	-	-	-	-
30	Deferred Taxes - Fixed Assets	(2,411)	-	(2,411)	-	(2,411)
31	Total CCFT	72,154	(4,554)	67,600	6,907	74,507
	FEDERAL TAXES:					
32	CCFT - Prior Year Adjustment	73,383	1,136	74,519	(4,554)	69,965
33	FIT Capitalized Interest Adjustment	935	-	935	-	935
34	FIT Tax Depreciation - Declining Balance	-	-	-	-	-
35	FIT Tax Depreciation - SLRL	-	-	-	-	-
36	FIT Tax Depreciation - Fixed Assets	926,399	(385,718)	540,681	23,277	563,958
37	FIT Tax Depreciation - Other	-	-	-	-	-
38	Capitalized Overhead - Cost For Gas Inventory	-	-	-	-	-
39	Other Adjustment	-	-	-	-	-
40	FIT Preferred Dividend Adjustment	301	-	301	-	301
41	Subtotal Deductions	2,015,450	(445,410)	1,570,040	20,453	1,590,493
42	Taxable Income for FIT	719,198	373,033	1,092,231	98,399	1,190,629
43	Federal Income Tax	251,719	78,337	229,368	20,664	250,032
44	Federal Tax Credit	(900)	-	(900)	-	(900)
45	Tax Effect of MTD & Prod Tax Credits	-	-	-	-	-
46	Deferred Taxes - Interest	327	(131)	196	-	196
47	Deferred Taxes - Vacation	(441)	176	(264)	-	(264)
48	ARAM	-	(22,228)	(22,228)	(8,123)	(30,351)
49	Deferred Taxes - Fixed Assets	(68,806)	(83,098)	(151,905)	(2,616)	(154,520)
50	Total Federal Income Tax	181,899	(26,944)	54,268	9,925	64,193

B

Pacific Gas and Electric Company
2017 PG&E GRC Decision 17-05-013 with Tax Act (Note 1) - Decision
Income Taxes at Proposed Rates
Electric Distribution
(Thousands of Dollars)

Line No.	Description	Test Year 2017	Attrition Year 2018 Increase	Attrition Year 2018 Total	Attrition Year 2019 Increase	Attrition Year 2019 Total
		(A)	(B)	(C)	(D)	(E)
1	Revenues	4,270,171	(28,426)	4,241,745	193,077	4,434,822
2	O&M Expenses	1,327,179	63,901	1,391,080	55,359	1,446,439
3	Nuclear Decommissioning Expense	-	-	-	-	-
4	Superfund Tax	-	-	-	-	-
5	Taxes Other Than Income	208,343	8,682	217,025	8,514	225,539
6	Subotal	2,734,648	(101,008)	2,633,640	129,204	2,762,844
	DEDUCTIONS FROM TAXABLE INCOME:					
7	Interest Charge Adjustment	358,647	(26,957)	331,691	11,825	343,516
8	Fiscal/Calendar Property Tax Adjustment	3,401	-	3,401	-	3,401
9	Operating Expense Adjustments	52,797	-	52,797	-	52,797
10	Repair Deduction	425,076	(33,594)	391,482	(9,602)	381,879
11	Removal Cost Adjustment	126,751	-	126,751	-	126,751
12	Vacation Pay Adjustment	(1,259)	-	(1,259)	-	(1,259)
13	Capitalized Software Adjustment	49,019	-	49,019	-	49,019
14	Subtotal Deductions	1,014,432	(60,551)	953,881	2,223	956,104
	CCFT TAXES:					
15	CCFT Capitalized Interest Adjustment	1,772	-	1,772	-	1,772
16	CCFT Tax Depreciation - Declining Balance	-	-	-	-	-
17	CCFT Tax Depreciation - Fixed Assets	865,653	39,968	905,621	38,988	944,609
18	CCFT Tax Depreciation - Other	-	-	-	-	-
19	Capitalized Overhead - Cost For Gas Inventory	-	-	-	-	-
20	Other Adjustment	-	-	-	-	-
21	Subtotal Deductions	1,881,857	(20,583)	1,861,274	41,211	1,902,485
22	Taxable Income for CCFT	852,791	(80,425)	772,366	87,993	860,359
23	CCFT	75,387	(7,110)	68,277	7,779	76,056
24	State Tax Credit	(867)	-	(867)	-	(867)
25	Current CCFT	74,519	(7,110)	67,410	7,779	75,188
26	Deferred Taxes - Reg Asset	-	-	-	-	-
27	Deferred Taxes - Interest	157	-	157	-	157
28	Deferred Taxes - Vacation	(111)	-	(111)	-	(111)
29	Deferred Taxes - Other	-	-	-	-	-
30	Deferred Taxes - Fixed Assets	(2,411)	-	(2,411)	-	(2,411)
31	Total CCFT	72,154	(7,110)	65,044	7,779	72,823
	FEDERAL TAXES:					
32	CCFT - Prior Year Adjustment	73,383	1,136	74,519	(7,110)	67,410
33	FIT Capitalized Interest Adjustment	935	-	935	-	935
34	FIT Tax Depreciation - Declining Balance	-	-	-	-	-
35	FIT Tax Depreciation - SLRL	-	-	-	-	-
36	FIT Tax Depreciation - Fixed Assets	926,399	(385,718)	540,681	23,277	563,958
37	FIT Tax Depreciation - Other	-	-	-	-	-
38	Capitalized Overhead - Cost For Gas Inventory	-	-	-	-	-
39	Other Adjustment	-	-	-	-	-
40	FIT Preferred Dividend Adjustment	301	-	301	-	301
41	Subtotal Deductions	2,015,450	(445,132)	1,570,318	18,390	1,588,708
42	Taxable Income for FIT	719,198	344,125	1,063,323	110,814	1,174,136
43	Federal Income Tax	251,719	72,266	223,298	23,271	246,569
44	Federal Tax Credit	(900)	-	(900)	-	(900)
45	Tax Effect of MTD & Prod Tax Credits	-	-	-	-	-
46	Deferred Taxes - Interest	327	(131)	196	-	196
47	Deferred Taxes - Vacation	(441)	176	(264)	-	(264)
48	ARAM	-	(52,669)	(52,669)	(2,896)	(55,565)
49	Deferred Taxes - Fixed Assets	(68,806)	(73,590)	(142,396)	(2,616)	(145,012)
50	Total Federal Income Tax	181,899	(53,947)	27,264	17,759	45,023

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Pacific Gas and Electric Company
2017 PG&E GRC (Difference)
Income Taxes at Proposed Rates
Electric Distribution
(Thousands of Dollars)

Line No.	Description	Test Year 2017	Attrition Year 2018 Increase	Attrition Year 2018 Total	Attrition Year 2019 Increase	Attrition Year 2019 Total
		(A)	(B)	(C)	(D)	(E)
1	Revenues	-	(28,955)	(28,955)	10,470	(18,486)
2	O&M Expenses	-	(325)	(325)	118	(208)
3	Nuclear Decommissioning Expense	-	-	-	-	-
4	Superfund Tax	-	-	-	-	-
5	Taxes Other Than Income	-	-	-	-	-
6	Subotal	-	(28,630)	(28,630)	10,352	(18,278)
	DEDUCTIONS FROM TAXABLE INCOME:					
7	Interest Charge Adjustment	-	278	278	492	770
8	Fiscal/Calendar Property Tax Adjustment	-	-	-	-	-
9	Operating Expense Adjustments	-	-	-	-	-
10	Repair Deduction	-	-	-	-	-
11	Removal Cost Adjustment	-	-	-	-	-
12	Vacation Pay Adjustment	-	-	-	-	-
13	Capitalized Software Adjustment	-	-	-	-	-
14	Subtotal Deductions	-	278	278	492	770
	CCFT TAXES:					
15	CCFT Capitalized Interest Adjustment	-	-	-	-	-
16	CCFT Tax Depreciation - Declining Balance	-	-	-	-	-
17	CCFT Tax Depreciation - Fixed Assets	-	-	-	-	-
18	CCFT Tax Depreciation - Other	-	-	-	-	-
19	Capitalized Overhead - Cost For Gas Inventory	-	-	-	-	-
20	Other Adjustment	-	-	-	-	-
21	Subtotal Deductions	-	278	278	492	770
22	Taxable Income for CCFT	-	(28,908)	(28,908)	9,860	(19,048)
23	CCFT	-	(2,555)	(2,555)	872	(1,684)
24	State Tax Credit	-	-	-	-	-
25	Current CCFT	-	(2,555)	(2,555)	872	(1,684)
26	Deferred Taxes - Reg Asset	-	-	-	-	-
27	Deferred Taxes - Interest	-	-	-	-	-
28	Deferred Taxes - Vacation	-	-	-	-	-
29	Deferred Taxes - Other	-	-	-	-	-
30	Deferred Taxes - Fixed Assets	-	-	-	-	-
31	Total CCFT	-	(2,555)	(2,555)	872	(1,684)
	FEDERAL TAXES:					
32	CCFT - Prior Year Adjustment	-	-	-	(2,555)	(2,555)
33	FIT Capitalized Interest Adjustment	-	-	-	-	-
34	FIT Tax Depreciation - Declining Balance	-	-	-	-	-
35	FIT Tax Depreciation - SLRL	-	-	-	-	-
36	FIT Tax Depreciation - Fixed Assets	-	-	-	-	-
37	FIT Tax Depreciation - Other	-	-	-	-	-
38	Capitalized Overhead - Cost For Gas Inventory	-	-	-	-	-
39	Other Adjustment	-	-	-	-	-
40	FIT Preferred Dividend Adjustment	-	-	-	-	-
41	Subtotal Deductions	-	278	278	(2,063)	(1,785)
42	Taxable Income for FIT	-	(28,908)	(28,908)	12,415	(16,493)
43	Federal Income Tax	-	(6,071)	(6,071)	2,607	(3,464)
44	Federal Tax Credit	-	-	-	-	-
45	Tax Effect of MTD & Prod Tax Credits	-	-	-	-	-
46	Deferred Taxes - Interest	-	-	-	-	-
47	Deferred Taxes - Vacation	-	-	-	-	-
48	ARAM	-	(30,441)	(30,441)	5,227	(25,214)
49	Deferred Taxes - Fixed Assets	-	9,508	9,508	(0)	9,508
50	Total Federal Income Tax	-	(27,003)	(27,003)	7,834	(19,169)

Note 1: Decision 17-05-013 amounts include updates reflecting 2017 and 2018 Uncollectible factor and the 2018 Cost of Capital as approved by Decision 17-07-005.

A

Pacific Gas and Electric Company
2017 PG&E GRC Decision 17-05-013 with Tax Act (Note 1) - As Filed
Electric Distribution
Rate Base - Attrition
(Thousands of Dollars)

Line No.		2017		2018			2019		
		End Of Year	WAVG Year	End Of Year	WAVG Year	WAVG Increase	End Of Year	WAVG Year	WAVG Increase
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	PLANT IN SERVICE								
1	Beginning of Year	29,526,820	29,526,820	31,085,224	31,085,224	1,558,403	32,520,465	32,520,465	1,435,241
2	Net Additions	1,558,403	682,014	1,435,241	628,114	(53,900)	1,400,037	612,707	(15,407)
3	Total	31,085,224	30,208,834	32,520,465	31,713,337	1,504,503	33,920,503	33,133,172	1,419,835
	WORKING CAPITAL								
4	Material & Supplies - Fuel	-	-	-	-	-	-	-	-
5	Material & Supplies	75,586	75,586	75,586	75,586	-	75,586	75,586	-
6	Working Cash	194,712	194,712	194,712	194,712	-	194,712	194,712	-
7	Total	270,298	270,298	270,298	270,298	-	270,298	270,298	-
	TRA ADJUSTMENTS								
8	Capitalized Interest	(2,405)	(2,647)	(2,405)	(2,405)	242	(2,405)	(2,405)	-
9	Deferred Vacation	16,909	16,652	11,203	14,056	(2,597)	11,203	11,203	(2,853)
10	CIAC Deferral	372,600	368,418	372,600	372,600	4,182	372,600	372,600	-
11	Total	387,104	382,424	381,398	384,251	1,828	381,398	381,398	(2,853)
12	CUSTOMER ADVANCES	70,007	70,007	70,007	70,007	-	70,007	70,007	-
	DEFERRED TAXES								
13	Accum Def Taxes - Reg Asset	-	-	-	-	-	-	-	-
14	Accum Def Taxes - Fixed Assets	3,370,940	3,392,999	3,174,692	3,272,816	(120,182)	2,974,498	3,074,595	(198,221)
15	Accum Def Taxes - Other	-	-	-	-	-	-	-	-
16	Accum Def ITC	30,229	31,125	30,229	30,229	(896)	30,229	30,229	-
17	Deferred Taxes-Other	-	-	-	-	-	-	-	-
18	Total Deferred Taxes	3,401,169	3,424,123	3,204,921	3,303,045	(121,078)	3,004,727	3,104,824	(198,221)
	DEPRECIATION RESERVE								
19	Beginning of Year	12,990,817	12,990,817	14,036,630	14,036,630	1,045,813	15,134,528	15,134,528	1,097,898
20	Depreciation Expense	1,364,495	682,248	1,432,452	716,226	33,978	1,496,584	748,292	32,066
21	Net Salvage/Retirements	(318,682)	(153,030)	(334,554)	(167,277)	(14,247)	(349,532)	(174,766)	(7,489)
22	Total	14,036,630	13,520,034	15,134,528	14,585,579	1,065,545	16,281,579	15,708,053	1,122,475
23	RATE BASE	14,234,821	13,847,392	14,762,706	14,409,257	561,864	15,215,886	14,901,984	492,728

B

Pacific Gas and Electric Company
2017 PG&E GRC Decision 17-05-013 with Tax Act (Note 1) - Decision
Electric Distribution
Rate Base - Attrition
(Thousands of Dollars)

Line No.		2017		2018			2019		
		End Of Year	WAVG Year	End Of Year	WAVG Year	WAVG Increase	End Of Year	WAVG Year	WAVG Increase
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	PLANT IN SERVICE								
1	Beginning of Year	29,526,820	29,526,820	31,085,224	31,085,224	1,558,403	32,520,465	32,520,465	1,435,241
2	Net Additions	1,558,403	682,014	1,435,241	628,114	(53,900)	1,400,037	612,707	(15,407)
3	Total	31,085,224	30,208,834	32,520,465	31,713,337	1,504,503	33,920,503	33,133,172	1,419,835
	WORKING CAPITAL								
4	Material & Supplies - Fuel	-	-	-	-	-	-	-	-
5	Material & Supplies	75,586	75,586	75,586	75,586	-	75,586	75,586	-
6	Working Cash	194,712	194,712	194,712	194,712	-	194,712	194,712	-
7	Total	270,298	270,298	270,298	270,298	-	270,298	270,298	-
	TRA ADJUSTMENTS								
8	Capitalized Interest	(2,405)	(2,647)	2,448	21	2,669	7,333	4,890	4,869
9	Deferred Vacation	16,909	16,652	14,056	15,482	(1,170)	11,203	12,629	(2,853)
10	CIAC Deferral	372,600	368,418	366,858	369,729	1,311	360,356	363,607	(6,122)
11	Total	387,104	382,424	383,361	385,233	2,809	378,892	381,127	(4,106)
12	CUSTOMER ADVANCES	70,007	70,007	70,007	70,007	-	70,007	70,007	-
	DEFERRED TAXES								
13	Accum Def Taxes - Reg Asset	-	-	-	-	-	-	-	-
14	Accum Def Taxes - Fixed Assets	3,370,940	3,392,999	3,152,507	3,261,724	(131,275)	2,929,177	3,040,842	(220,881)
15	Accum Def Taxes - Other	-	-	-	-	-	-	-	-
16	Accum Def ITC	30,229	31,125	30,229	30,229	(896)	30,229	30,229	-
17	Deferred Taxes-Other	-	-	-	-	-	-	-	-
18	Total Deferred Taxes	3,401,169	3,424,123	3,182,736	3,291,952	(132,171)	2,959,406	3,071,071	(220,881)
	DEPRECIATION RESERVE								
19	Beginning of Year	12,990,817	12,990,817	14,036,630	14,036,630	1,045,813	15,134,528	15,134,528	1,097,898
20	Depreciation Expense	1,364,495	682,248	1,432,452	716,226	33,978	1,496,584	748,292	32,066
21	Net Salvage/Retirements	(318,682)	(153,030)	(334,554)	(167,277)	(14,247)	(349,532)	(174,766)	(7,489)
22	Total	14,036,630	13,520,034	15,134,528	14,585,579	1,065,545	16,281,579	15,708,053	1,122,475
23	RATE BASE	14,234,821	13,847,392	14,786,855	14,421,331	573,939	15,258,701	14,935,466	514,135

B-A

Pacific Gas and Electric Company
2017 PG&E GRC (Difference)
Electric Distribution
Rate Base - Attrition
(Thousands of Dollars)

Line No.		2017		2018			2019		
		End Of Year	WAVG Year	End Of Year	WAVG Year	WAVG Increase	End Of Year	WAVG Year	WAVG Increase
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	PLANT IN SERVICE								
1	Beginning of Year	-	-	-	-	-	-	-	-
2	Net Additions	-	-	-	-	-	-	-	-
3	Total	-	-	-	-	-	-	-	-
	WORKING CAPITAL								
4	Material & Supplies - Fuel	-	-	-	-	-	-	-	-
5	Material & Supplies	-	-	-	-	-	-	-	-
6	Working Cash	-	-	-	-	-	-	-	-
7	Total	-	-	-	-	-	-	-	-
	TRA ADJUSTMENTS								
8	Capitalized Interest	-	-	4,853	2,427	2,427	9,738	7,296	4,869
9	Deferred Vacation	-	-	2,853	1,427	1,427	-	1,427	-
10	CIAC Deferral	-	-	(5,743)	(2,871)	(2,871)	(12,244)	(8,993)	(6,122)
11	Total	-	-	1,964	982	982	(2,506)	(271)	(1,253)
12	CUSTOMER ADVANCES	-	-	-	-	-	-	-	-
	DEFERRED TAXES								
13	Accum Def Taxes - Reg Asset	-	-	-	-	-	-	-	-
14	Accum Def Taxes - Fixed Assets	-	-	(22,185)	(11,092)	(11,092)	(45,321)	(33,753)	(22,660)
15	Accum Def Taxes - Other	-	-	-	-	-	-	-	-
16	Accum Def ITC	-	-	-	-	-	-	-	-
17	Deferred Taxes-Other	-	-	-	-	-	-	-	-
18	Total Deferred Taxes	-	-	(22,185)	(11,092)	(11,092)	(45,321)	(33,753)	(22,660)
	DEPRECIATION RESERVE								
19	Beginning of Year	-	-	-	-	-	-	-	-
20	Depreciation Expense	-	-	-	-	-	-	-	-
21	Net Salvage/Retirements	-	-	-	-	-	-	-	-
22	Total	-	-	-	-	-	-	-	-
23	RATE BASE	-	-	24,148	12,074	12,074	42,815	33,482	21,407

Note 1: Decision 17-05-013 amounts include updates reflecting 2017 and 2018 Uncollectible factor and the 2018 Cost of Capital as approved by Decision 17-07-005.

Pacific Gas and Electric Company
2017 PG&E GRC Decision 17-05-013 with Tax Act (Note 1) - As Filed
Results of Operations at Proposed Rates
Gas Distribution
(Thousands of Dollars)

A

Line No.	Description	Test Year 2017	Attrition Year 2018 Increase	Attrition Year 2018 Total	Attrition Year 2019 Increase	Attrition Year 2019 Total
		(A)	(B)	(C)	(D)	(E)
	REVENUE:					
1	Revenue Collected in Rates	1,739,149	102,223	1,841,372	78,936	1,920,308
2	Plus Other Operating Revenue	28,091	-	28,091	-	28,091
3	Total Operating Revenue	1,767,240	102,223	1,869,463	78,936	1,948,399
	OPERATING EXPENSES:					
4	Energy Costs	-	-	-	-	-
5	Production / Procurement	3,286	(280)	3,006	(141)	2,864
6	Storage	-	-	-	-	-
7	Transmission	-	-	-	-	-
8	Distribution	429,689	(36,316)	393,373	(18,384)	374,989
9	Customer Accounts	116,810	(9,970)	106,840	(5,065)	101,775
10	Uncollectibles	5,634	386	6,020	254	6,274
11	Customer Services	22,273	(1,900)	20,373	(971)	19,402
12	Administrative and General	258,547	5,844	264,391	5,844	270,235
13	Franchise & SFGR Tax Requirement	16,297	942	17,239	728	17,967
14	Amortization	-	-	-	-	-
15	Wage Change Impacts	-	-	-	-	-
16	Other Price Change Impacts	-	-	-	-	-
17	Other Adjustments	(3,495)	-	(3,495)	-	(3,495)
18	Subtotal Expenses:	849,041	(41,294)	807,747	(17,735)	790,012
	TAXES:					
19	Superfund	-	-	-	-	-
20	Property	53,820	3,991	57,811	3,905	61,716
21	Payroll	30,790	739	31,529	757	32,285
22	Business	297	-	297	-	297
23	Other	707	-	707	-	707
24	State Corporation Franchise	(14,436)	11,978	(2,458)	5,023	2,566
25	Federal Income	(50,224)	60,556	10,332	5,548	15,880
26	Total Taxes	20,953	77,264	98,217	15,233	113,451
27	Depreciation	480,014	38,521	518,535	36,761	555,296
28	Fossil/Hydro Decommissioning	-	-	-	-	-
29	Nuclear Decommissioning	-	-	-	-	-
30	Total Operating Expenses	1,350,009	74,490	1,424,499	34,259	1,458,758
31	Net for Return	417,231	27,733	444,964	44,677	489,641
32	Rate Base	5,176,567	610,066	5,786,633	580,981	6,367,613

Pacific Gas and Electric Company
2017 PG&E GRC Decision 17-05-013 with Tax Act (Note 1) - Decision
Results of Operations at Proposed Rates
Gas Distribution
(Thousands of Dollars)

B

Line No.	Description	Test Year 2017	Attrition Year 2018 Increase	Attrition Year 2018 Total	Attrition Year 2019 Increase	Attrition Year 2019 Total
		(A)	(B)	(C)	(D)	(E)
	REVENUE:					
1	Revenue Collected in Rates	1,739,149	105,671	1,844,820	83,883	1,928,703
2	Plus Other Operating Revenue	28,091	-	28,091	-	28,091
3	Total Operating Revenue	1,767,240	105,671	1,872,911	83,883	1,956,794
	OPERATING EXPENSES:					
4	Energy Costs	-	-	-	-	-
5	Production / Procurement	3,286	(280)	3,006	(141)	2,864
6	Storage	-	-	-	-	-
7	Transmission	-	-	-	-	-
8	Distribution	429,689	(36,316)	393,373	(18,384)	374,989
9	Customer Accounts	116,810	(9,970)	106,840	(5,065)	101,775
10	Uncollectibles	5,634	397	6,031	270	6,301
11	Customer Services	22,273	(1,900)	20,373	(971)	19,402
12	Administrative and General	258,547	5,844	264,391	5,844	270,235
13	Franchise & SFGR Tax Requirement	16,297	974	17,271	774	18,044
14	Amortization	-	-	-	-	-
15	Wage Change Impacts	-	-	-	-	-
16	Other Price Change Impacts	-	-	-	-	-
17	Other Adjustments	(3,495)	-	(3,495)	-	(3,495)
18	Subtotal Expenses:	849,041	(41,252)	807,790	(17,674)	790,116
	TAXES:					
19	Superfund	-	-	-	-	-
20	Property	53,820	3,991	57,811	3,905	61,716
21	Payroll	30,790	739	31,529	757	32,285
22	Business	297	-	297	-	297
23	Other	707	-	707	-	707
24	State Corporation Franchise	(14,436)	12,281	(2,155)	5,463	3,308
25	Federal Income	(50,224)	63,729	13,505	10,282	23,787
26	Total Taxes	20,953	80,739	101,693	20,407	122,100
27	Depreciation	480,014	38,521	518,535	36,761	555,296
28	Fossil/Hydro Decommissioning	-	-	-	-	-
29	Nuclear Decommissioning	-	-	-	-	-
30	Total Operating Expenses	1,350,009	78,009	1,428,017	39,494	1,467,511
31	Net for Return	417,231	27,662	444,893	44,389	489,282
32	Rate Base	5,176,567	609,143	5,785,710	577,240	6,362,951

Pacific Gas and Electric Company
2017 PG&E GRC (Difference)
Results of Operations at Proposed Rates
Gas Distribution
(Thousands of Dollars)

B-A

Line No.	Description	Test Year 2017	Attrition Year 2018 Increase	Attrition Year 2018 Total	Attrition Year 2019 Increase	Attrition Year 2019 Total
		(A)	(B)	(C)	(D)	(E)
	REVENUE:					
1	Revenue Collected in Rates	-	3,448	3,448	4,947	8,395
2	Plus Other Operating Revenue	-	-	-	-	-
3	Total Operating Revenue	-	3,448	3,448	4,947	8,395
	OPERATING EXPENSES:					
4	Energy Costs	-	-	-	-	-
5	Production / Procurement	-	-	-	-	-
6	Storage	-	-	-	-	-
7	Transmission	-	-	-	-	-
8	Distribution	-	-	-	-	-
9	Customer Accounts	-	-	-	-	-
10	Uncollectibles	-	11	11	16	27
11	Customer Services	-	-	-	-	-
12	Administrative and General	-	-	-	-	-
13	Franchise & SFGR Tax Requirement	-	32	32	46	77
14	Amortization	-	-	-	-	-
15	Wage Change Impacts	-	-	-	-	-
16	Other Price Change Impacts	-	-	-	-	-
17	Other Adjustments	-	-	-	-	-
18	Subtotal Expenses:	-	43	43	62	104
	TAXES:					
19	Superfund	-	-	-	-	-
20	Property	-	-	-	-	-
21	Payroll	-	-	-	-	-
22	Business	-	-	-	-	-
23	Other	-	-	-	-	-
24	State Corporation Franchise	-	303	303	440	742
25	Federal Income	-	3,173	3,173	4,734	7,907
26	Total Taxes	-	3,476	3,476	5,174	8,649
27	Depreciation	-	-	-	-	-
28	Fossil/Hydro Decommissioning	-	-	-	-	-
29	Nuclear Decommissioning	-	-	-	-	-
30	Total Operating Expenses	-	3,518	3,518	5,235	8,754
31	Net for Return	-	(71)	(71)	(288)	(359)
32	Rate Base	-	(922)	(922)	(3,740)	(4,663)

Note 1: Decision 17-05-013 amounts include updates reflecting 2017 and 2018 Uncollectible factor and the 2018 Cost of Capital as approved by Decision 17-07-005.

Pacific Gas and Electric Company
2017 PG&E GRC Decision 17-05-013 with Tax Act (Note 1) - As Filed
Income Taxes at Proposed Rates
Gas Distribution
(Thousands of Dollars)

A

Line No.	Description	Test Year 2017	Attrition Year 2018 Increase	Attrition Year 2018 Total	Attrition Year 2019 Increase	Attrition Year 2019 Total
		(A)	(B)	(C)	(D)	(E)
1	Revenues	1,767,240	102,223	1,869,463	78,936	1,948,399
2	O&M Expenses	849,041	(41,294)	807,747	(17,735)	790,012
3	Nuclear Decommissioning Expense	-	-	-	-	-
4	Superfund Tax	-	-	-	-	-
5	Taxes Other Than Income	85,613	4,729	90,343	4,662	95,005
6	Subotal	832,585	138,788	971,373	92,009	1,063,382
	DEDUCTIONS FROM TAXABLE INCOME:					
7	Interest Charge Adjustment	134,073	(981)	133,093	13,363	146,455
8	Fiscal/Calendar Property Tax Adjustment	2,645	-	2,645	-	2,645
9	Operating Expense Adjustments	(22,142)	-	(22,142)	-	(22,142)
10	Repair Deduction	392,114	(26,001)	366,113	(7,803)	358,310
11	Removal Cost Adjustment	24,588	-	24,588	-	24,588
12	Vacation Pay Adjustment	(826)	-	(826)	-	(826)
13	Capitalized Software Adjustment	33,701	-	33,701	-	33,701
14	Subtotal Deductions	564,153	(26,982)	537,171	5,560	542,730
	CCFT TAXES:					
15	CCFT Capitalized Interest Adjustment	(525)	-	(525)	-	(525)
16	CCFT Tax Depreciation - Declining Balance	-	-	-	-	-
17	CCFT Tax Depreciation - Fixed Assets	408,252	30,270	438,522	29,625	468,147
18	CCFT Tax Depreciation - Other	-	-	-	-	-
19	Capitalized Overhead - Cost For Gas Inventory	-	-	-	-	-
20	Other Adjustment	-	-	-	-	-
21	Subtotal Deductions	971,880	3,288	975,168	35,185	1,010,352
22	Taxable Income for CCFT	(139,295)	135,500	(3,794)	56,824	53,030
23	CCFT	(12,314)	11,978	(335)	5,023	4,688
24	State Tax Credit	(569)	-	(569)	-	(569)
25	Current CCFT	(12,883)	11,978	(905)	5,023	4,118
26	Deferred Taxes - Reg Asset	-	-	-	-	-
27	Deferred Taxes - Interest	(46)	-	(46)	-	(46)
28	Deferred Taxes - Vacation	(73)	-	(73)	-	(73)
29	Deferred Taxes - Other	-	-	-	-	-
30	Deferred Taxes - Fixed Assets	(1,433)	-	(1,433)	-	(1,433)
31	Total CCFT	(14,436)	11,978	(2,458)	5,023	2,566
	FEDERAL TAXES:					
32	CCFT - Prior Year Adjustment	1,562	(14,445)	(12,883)	11,978	(905)
33	FIT Capitalized Interest Adjustment	(543)	-	(543)	-	(543)
34	FIT Tax Depreciation - Declining Balance	-	-	-	-	-
35	FIT Tax Depreciation - SLRL	-	-	-	-	-
36	FIT Tax Depreciation - Fixed Assets	508,135	(212,436)	295,700	19,976	315,676
37	FIT Tax Depreciation - Other	-	-	-	-	-
38	Capitalized Overhead - Cost For Gas Inventory	-	-	-	-	-
39	Other Adjustment	-	-	-	-	-
40	FIT Preferred Dividend Adjustment	39	-	39	-	39
41	Subtotal Deductions	1,073,346	(253,862)	819,484	37,514	856,998
42	Taxable Income for FIT	(240,761)	392,650	151,889	54,495	206,384
43	Federal Income Tax	(84,266)	82,457	31,897	11,444	43,341
44	Federal Tax Credit	(591)	-	(591)	-	(591)
45	Tax Effect of MTD & Prod Tax Credits	-	-	-	-	-
46	Deferred Taxes - Interest	(190)	76	(114)	-	(114)
47	Deferred Taxes - Vacation	(289)	116	(174)	-	(174)
48	ARAM	-	(8,400)	(8,400)	(4,546)	(12,945)
49	Deferred Taxes - Fixed Assets	35,112	(47,399)	(12,286)	(1,350)	(13,637)
50	Total Federal Income Tax	(50,224)	26,850	10,332	5,548	15,880

Pacific Gas and Electric Company
2017 PG&E GRC Decision 17-05-013 with Tax Act (Note 1) - Decision
Income Taxes at Proposed Rates
Gas Distribution
(Thousands of Dollars)

B

Line No.	Description	Test Year 2017	Attrition Year 2018 Increase	Attrition Year 2018 Total	Attrition Year 2019 Increase	Attrition Year 2019 Total
		(A)	(B)	(C)	(D)	(E)
1	Revenues	1,767,240	105,671	1,872,911	83,883	1,956,794
2	O&M Expenses	849,041	(41,252)	807,790	(17,674)	790,116
3	Nuclear Decommissioning Expense	-	-	-	-	-
4	Superfund Tax	-	-	-	-	-
5	Taxes Other Than Income	85,613	4,729	90,343	4,662	95,005
6	Subotal	832,585	142,193	974,778	96,895	1,071,673
	DEDUCTIONS FROM TAXABLE INCOME:					
7	Interest Charge Adjustment	134,073	(1,002)	133,071	13,277	146,348
8	Fiscal/Calendar Property Tax Adjustment	2,645	-	2,645	-	2,645
9	Operating Expense Adjustments	(22,142)	-	(22,142)	-	(22,142)
10	Repair Deduction	392,114	(26,001)	366,113	(7,803)	358,310
11	Removal Cost Adjustment	24,588	-	24,588	-	24,588
12	Vacation Pay Adjustment	(826)	-	(826)	-	(826)
13	Capitalized Software Adjustment	33,701	-	33,701	-	33,701
14	Subtotal Deductions	564,153	(27,003)	537,149	5,474	542,623
	CCFT TAXES:					
15	CCFT Capitalized Interest Adjustment	(525)	-	(525)	-	(525)
16	CCFT Tax Depreciation - Declining Balance	-	-	-	-	-
17	CCFT Tax Depreciation - Fixed Assets	408,252	30,270	438,522	29,625	468,147
18	CCFT Tax Depreciation - Other	-	-	-	-	-
19	Capitalized Overhead - Cost For Gas Inventory	-	-	-	-	-
20	Other Adjustment	-	-	-	-	-
21	Subtotal Deductions	971,880	3,267	975,147	35,098	1,010,245
22	Taxable Income for CCFT	(139,295)	138,926	(369)	61,796	61,428
23	CCFT	(12,314)	12,281	(33)	5,463	5,430
24	State Tax Credit	(569)	-	(569)	-	(569)
25	Current CCFT	(12,883)	12,281	(602)	5,463	4,861
26	Deferred Taxes - Reg Asset	-	-	-	-	-
27	Deferred Taxes - Interest	(46)	-	(46)	-	(46)
28	Deferred Taxes - Vacation	(73)	-	(73)	-	(73)
29	Deferred Taxes - Other	-	-	-	-	-
30	Deferred Taxes - Fixed Assets	(1,433)	-	(1,433)	-	(1,433)
31	Total CCFT	(14,436)	12,281	(2,155)	5,463	3,308
	FEDERAL TAXES:					
32	CCFT - Prior Year Adjustment	1,562	(14,445)	(12,883)	12,281	(602)
33	FIT Capitalized Interest Adjustment	(543)	-	(543)	-	(543)
34	FIT Tax Depreciation - Declining Balance	-	-	-	-	-
35	FIT Tax Depreciation - SLRL	-	-	-	-	-
36	FIT Tax Depreciation - Fixed Assets	508,135	(212,436)	295,700	19,976	315,676
37	FIT Tax Depreciation - Other	-	-	-	-	-
38	Capitalized Overhead - Cost For Gas Inventory	-	-	-	-	-
39	Other Adjustment	-	-	-	-	-
40	FIT Preferred Dividend Adjustment	39	-	39	-	39
41	Subtotal Deductions	1,073,346	(253,883)	819,463	37,731	857,194
42	Taxable Income for FIT	(240,761)	396,076	155,315	59,164	214,479
43	Federal Income Tax	(84,266)	83,176	32,616	12,424	45,041
44	Federal Tax Credit	(591)	-	(591)	-	(591)
45	Tax Effect of MTD & Prod Tax Credits	-	-	-	-	-
46	Deferred Taxes - Interest	(190)	76	(114)	-	(114)
47	Deferred Taxes - Vacation	(289)	116	(174)	-	(174)
48	ARAM	-	(10,839)	(10,839)	(792)	(11,631)
49	Deferred Taxes - Fixed Assets	35,112	(42,506)	(7,394)	(1,350)	(8,744)
50	Total Federal Income Tax	(50,224)	30,022	13,505	10,282	23,787

Pacific Gas and Electric Company
2017 PG&E GRC (Difference)
Income Taxes at Proposed Rates
Gas Distribution
(Thousands of Dollars)

B-A

Line No.	Description	Test Year 2017	Attrition Year 2018 Increase	Attrition Year 2018 Total	Attrition Year 2019 Increase	Attrition Year 2019 Total
		(A)	(B)	(C)	(D)	(E)
1	Revenues	-	3,448	3,448	4,947	8,395
2	O&M Expenses	-	43	43	62	104
3	Nuclear Decommissioning Expense	-	-	-	-	-
4	Superfund Tax	-	-	-	-	-
5	Taxes Other Than Income	-	-	-	-	-
6	Subotal	-	3,405	3,405	4,886	8,291
	DEDUCTIONS FROM TAXABLE INCOME:					
7	Interest Charge Adjustment	-	(21)	(21)	(86)	(107)
8	Fiscal/Calendar Property Tax Adjustment	-	-	-	-	-
9	Operating Expense Adjustments	-	-	-	-	-
10	Repair Deduction	-	-	-	-	-
11	Removal Cost Adjustment	-	-	-	-	-
12	Vacation Pay Adjustment	-	-	-	-	-
13	Capitalized Software Adjustment	-	-	-	-	-
14	Subtotal Deductions	-	(21)	(21)	(86)	(107)
	CCFT TAXES:					
15	CCFT Capitalized Interest Adjustment	-	-	-	-	-
16	CCFT Tax Depreciation - Declining Balance	-	-	-	-	-
17	CCFT Tax Depreciation - Fixed Assets	-	-	-	-	-
18	CCFT Tax Depreciation - Other	-	-	-	-	-
19	Capitalized Overhead - Cost For Gas Inventory	-	-	-	-	-
20	Other Adjustment	-	-	-	-	-
21	Subtotal Deductions	-	(21)	(21)	(86)	(107)
22	Taxable Income for CCFT	-	3,426	3,426	4,972	8,398
23	CCFT	-	303	303	440	742
24	State Tax Credit	-	-	-	-	-
25	Current CCFT	-	303	303	440	742
26	Deferred Taxes - Reg Asset	-	-	-	-	-
27	Deferred Taxes - Interest	-	-	-	-	-
28	Deferred Taxes - Vacation	-	-	-	-	-
29	Deferred Taxes - Other	-	-	-	-	-
30	Deferred Taxes - Fixed Assets	-	-	-	-	-
31	Total CCFT	-	303	303	440	742
	FEDERAL TAXES:					
32	CCFT - Prior Year Adjustment	-	-	-	303	303
33	FIT Capitalized Interest Adjustment	-	-	-	-	-
34	FIT Tax Depreciation - Declining Balance	-	-	-	-	-
35	FIT Tax Depreciation - SLRL	-	-	-	-	-
36	FIT Tax Depreciation - Fixed Assets	-	-	-	-	-
37	FIT Tax Depreciation - Other	-	-	-	-	-
38	Capitalized Overhead - Cost For Gas Inventory	-	-	-	-	-
39	Other Adjustment	-	-	-	-	-
40	FIT Preferred Dividend Adjustment	-	-	-	-	-
41	Subtotal Deductions	-	(21)	(21)	217	196
42	Taxable Income for FIT	-	3,426	3,426	4,669	8,095
43	Federal Income Tax	-	719	719	981	1,700
44	Federal Tax Credit	-	-	-	-	-
45	Tax Effect of MTD & Prod Tax Credits	-	-	-	-	-
46	Deferred Taxes - Interest	-	-	-	-	-
47	Deferred Taxes - Vacation	-	-	-	-	-
48	ARAM	-	(2,439)	(2,439)	3,754	1,314
49	Deferred Taxes - Fixed Assets	-	4,892	4,892	(0)	4,892
50	Total Federal Income Tax	-	3,173	3,173	4,734	7,907

Note 1: Decision 17-05-013 amounts include updates reflecting 2017 and 2018 Uncollectible factor and the 2018 Cost of Capital as approved by Decision 17-07-005.

A

Pacific Gas and Electric Company
2017 PG&E GRC Decision 17-05-013 with Tax Act (Note 1) - As Filed
Gas Distribution
Rate Base - Attrition
(Thousands of Dollars)

Line No.		2017		2018			2019		
		End Of Year	WAVG Year	End Of Year	WAVG Year	WAVG Increase	End Of Year	WAVG Year	WAVG Increase
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	PLANT IN SERVICE								
1	Beginning of Year	11,174,699	11,174,699	12,138,645	12,138,645	963,946	13,038,670	13,038,670	900,026
2	Net Additions	963,946	458,401	900,026	428,004	(30,397)	880,843	418,882	(9,122)
3	Total	12,138,645	11,633,100	13,038,670	12,566,648	933,549	13,919,514	13,457,552	890,904
	WORKING CAPITAL								
4	Material & Supplies - Fuel	-	-	-	-	-	-	-	-
5	Material & Supplies	19,803	19,803	19,803	19,803	-	19,803	19,803	-
6	Working Cash	123,123	123,123	123,123	123,123	-	123,123	123,123	-
7	Total	142,926	142,926	142,926	142,926	-	142,926	142,926	-
	TRA ADJUSTMENTS								
8	Capitalized Interest	(560)	(442)	(560)	(560)	(118)	(560)	(560)	-
9	Deferred Vacation	11,093	10,925	7,350	9,222	(1,703)	7,350	7,350	(1,871)
10	CIAC Deferral	94,959	95,369	94,959	94,959	(410)	94,959	94,959	-
11	Total	105,492	105,851	101,749	103,620	(2,231)	101,749	101,749	(1,871)
12	CUSTOMER ADVANCES	26,414	26,414	26,414	26,414	-	26,414	26,414	-
	DEFERRED TAXES								
13	Accum Def Taxes - Reg Asset	-	-	-	-	-	-	-	-
14	Accum Def Taxes - Fixed Assets	973,214	948,631	943,819	958,517	9,886	912,561	928,190	(30,327)
15	Accum Def Taxes - Other	-	-	-	-	-	-	-	-
16	Accum Def ITC	15,510	15,881	15,510	15,510	(371)	15,510	15,510	-
17	Deferred Taxes-Other	-	-	-	-	-	-	-	-
18	Total Deferred Taxes	988,724	964,512	959,329	974,027	9,515	928,071	943,700	(30,327)
	DEPRECIATION RESERVE								
19	Beginning of Year	5,560,207	5,560,207	5,862,724	5,862,724	302,518	6,189,519	6,189,519	326,794
20	Depreciation Expense	480,014	240,007	518,535	259,267	19,260	555,296	277,648	18,381
21	Net Salvage/Retirements	(177,496)	(85,829)	(191,740)	(95,870)	(10,041)	(205,333)	(102,667)	(6,797)
22	Total	5,862,724	5,714,384	6,189,519	6,026,121	311,737	6,539,481	6,364,500	338,378
23	RATE BASE	5,509,200	5,176,567	6,108,083	5,786,633	610,066	6,670,223	6,367,613	580,981

B

Pacific Gas and Electric Company
2017 PG&E GRC Decision 17-05-013 with Tax Act (Note 1) - Decision
Gas Distribution
Rate Base - Attrition
(Thousands of Dollars)

Line No.		2017		2018			2019		
		End Of Year	WAVG Year	End Of Year	WAVG Year	WAVG Increase	End Of Year	WAVG Year	WAVG Increase
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	PLANT IN SERVICE								
1	Beginning of Year	11,174,699	11,174,699	12,138,645	12,138,645	963,946	13,038,670	13,038,670	900,026
2	Net Additions	963,946	458,401	900,026	428,004	(30,397)	880,843	418,882	(9,122)
3	Total	12,138,645	11,633,100	13,038,670	12,566,648	933,549	13,919,514	13,457,552	890,904
	WORKING CAPITAL								
4	Material & Supplies - Fuel	-	-	-	-	-	-	-	-
5	Material & Supplies	19,803	19,803	19,803	19,803	-	19,803	19,803	-
6	Working Cash	123,123	123,123	123,123	123,123	-	123,123	123,123	-
7	Total	142,926	142,926	142,926	142,926	-	142,926	142,926	-
	TRA ADJUSTMENTS								
8	Capitalized Interest	(560)	(442)	(3,375)	(1,968)	(1,526)	(6,209)	(4,792)	(2,824)
9	Deferred Vacation	11,093	10,925	9,222	10,157	(767)	7,350	8,286	(1,871)
10	CIAC Deferral	94,959	95,369	93,490	94,225	(1,144)	91,828	92,659	(1,565)
11	Total	105,492	105,851	99,337	102,414	(3,437)	92,970	96,153	(6,261)
12	CUSTOMER ADVANCES	26,414	26,414	26,414	26,414	-	26,414	26,414	-
	DEFERRED TAXES								
13	Accum Def Taxes - Reg Asset	-	-	-	-	-	-	-	-
14	Accum Def Taxes - Fixed Assets	973,214	948,631	943,252	958,233	9,602	911,262	927,257	(30,976)
15	Accum Def Taxes - Other	-	-	-	-	-	-	-	-
16	Accum Def ITC	15,510	15,881	15,510	15,510	(371)	15,510	15,510	-
17	Deferred Taxes-Other	-	-	-	-	-	-	-	-
18	Total Deferred Taxes	988,724	964,512	958,762	973,743	9,231	926,772	942,767	(30,976)
	DEPRECIATION RESERVE								
19	Beginning of Year	5,560,207	5,560,207	5,862,724	5,862,724	302,518	6,189,519	6,189,519	326,794
20	Depreciation Expense	480,014	240,007	518,535	259,267	19,260	555,296	277,648	18,381
21	Net Salvage/Retirements	(177,496)	(85,829)	(191,740)	(95,870)	(10,041)	(205,333)	(102,667)	(6,797)
22	Total	5,862,724	5,714,384	6,189,519	6,026,121	311,737	6,539,481	6,364,500	338,378
23	RATE BASE	5,509,200	5,176,567	6,106,239	5,785,710	609,143	6,662,743	6,362,951	577,240

B-A

Pacific Gas and Electric Company
2017 PG&E GRC (Difference)
Gas Distribution
Rate Base - Attrition
(Thousands of Dollars)

Line No.		2017		2018			2019		
		End Of Year	WAVG Year	End Of Year	WAVG Year	WAVG Increase	End Of Year	WAVG Year	WAVG Increase
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	PLANT IN SERVICE								
1	Beginning of Year	-	-	-	-	-	-	-	-
2	Net Additions	-	-	-	-	-	-	-	-
3	Total	-	-	-	-	-	-	-	-
	WORKING CAPITAL								
4	Material & Supplies - Fuel	-	-	-	-	-	-	-	-
5	Material & Supplies	-	-	-	-	-	-	-	-
6	Working Cash	-	-	-	-	-	-	-	-
7	Total	-	-	-	-	-	-	-	-
	TRA ADJUSTMENTS								
8	Capitalized Interest	-	-	(2,815)	(1,407)	(1,407)	(5,648)	(4,232)	(2,824)
9	Deferred Vacation	-	-	1,871	936	936	-	936	0
10	CIAC Deferral	-	-	(1,469)	(734)	(734)	(3,131)	(2,300)	(1,565)
11	Total	-	-	(2,412)	(1,206)	(1,206)	(8,779)	(5,596)	(4,390)
12	CUSTOMER ADVANCES	-	-	-	-	-	-	-	-
	DEFERRED TAXES								
13	Accum Def Taxes - Reg Asset	-	-	-	-	-	-	-	-
14	Accum Def Taxes - Fixed Assets	-	-	(567)	(284)	(284)	(1,299)	(933)	(649)
15	Accum Def Taxes - Other	-	-	-	-	-	-	-	-
16	Accum Def ITC	-	-	-	-	-	-	-	-
17	Deferred Taxes-Other	-	-	-	-	-	-	-	-
18	Total Deferred Taxes	-	-	(567)	(284)	(284)	(1,299)	(933)	(649)
	DEPRECIATION RESERVE								
19	Beginning of Year	-	-	-	-	-	-	-	-
20	Depreciation Expense	-	-	-	-	-	-	-	-
21	Net Salvage/Retirements	-	-	-	-	-	-	-	-
22	Total	-	-	-	-	-	-	-	-
23	RATE BASE	-	-	(1,845)	(922)	(922)	(7,480)	(4,663)	(3,740)

Note 1: Decision 17-05-013 amounts include updates reflecting 2017 and 2018 Uncollectible factor and the 2018 Cost of Capital as approved by Decision 17-07-005.

Pacific Gas and Electric Company
2017 PG&E GRC Decision 17-05-013 with Tax Act (Note 1) - As Filed
Results of Operations at Proposed Rates
Electric Generation
(Thousands of Dollars)

A

Line No.	Description	Test Year 2017	Attrition Year 2018 Increase	Attrition Year 2018 Total	Attrition Year 2019 Increase	Attrition Year 2019 Total
		(A)	(B)	(C)	(D)	(E)
	REVENUE:					
1	Revenue Collected in Rates	2,112,954	(36,802)	2,076,153	68,528	2,144,681
2	Plus Other Operating Revenue	6,025	-	6,025	-	6,025
3	Total Operating Revenue	2,118,979	(36,802)	2,082,178	68,528	2,150,706
	OPERATING EXPENSES:					
4	Energy Costs	-	-	-	-	-
5	Production / Procurement	644,140	49,965	694,105	35,690	729,795
6	Storage	-	-	-	-	-
7	Transmission	6,050	438	6,489	301	6,790
8	Distribution	-	-	-	-	-
9	Customer Accounts	2,403	187	2,590	131	2,721
10	Uncollectibles	7,163	(53)	7,109	234	7,343
11	Customer Services	-	-	-	-	-
12	Administrative and General	271,819	6,177	277,996	6,179	284,175
13	Franchise & SFGR Tax Requirement	16,552	(288)	16,264	535	16,799
14	Amortization	176	-	176	-	176
15	Wage Change Impacts	-	-	-	-	-
16	Other Price Change Impacts	-	-	-	-	-
17	Other Adjustments	(20,000)	-	(20,000)	-	(20,000)
18	Subtotal Expenses:	928,302	56,426	984,728	43,070	1,027,799
	TAXES:					
19	Superfund	-	-	-	-	-
20	Property	56,197	1,555	57,752	1,524	59,276
21	Payroll	32,612	783	33,395	801	34,197
22	Business	308	-	308	-	308
23	Other	733	-	733	-	733
24	State Corporation Franchise	24,381	(7,948)	16,434	835	17,269
25	Federal Income	93,796	(88,555)	5,241	(921)	4,320
26	Total Taxes	208,028	(94,165)	113,863	2,240	116,103
27	Depreciation	550,402	16,243	566,645	15,466	582,112
28	Fossil/Hydro Decommissioning	3,094	-	3,094	-	3,094
29	Nuclear Decommissioning	-	-	-	-	-
30	Total Operating Expenses	1,689,827	(21,496)	1,668,331	60,777	1,729,108
31	Net for Return	429,153	(15,306)	413,847	7,752	421,598
32	Rate Base	5,324,477	58,016	5,382,492	100,824	5,483,316

Pacific Gas and Electric Company
2017 PG&E GRC Decision 17-05-013 with Tax Act (Note 1) - Decision
Results of Operations at Proposed Rates
Electric Generation
(Thousands of Dollars)

B

Line No.	Description	Test Year 2017	Attrition Year 2018 Increase	Attrition Year 2018 Total	Attrition Year 2019 Increase	Attrition Year 2019 Total
		(A)	(B)	(C)	(D)	(E)
	REVENUE:					
1	Revenue Collected in Rates	2,112,954	(26,327)	2,086,627	72,937	2,159,564
2	Plus Other Operating Revenue	6,025	-	6,025	-	6,025
3	Total Operating Revenue	2,118,979	(26,327)	2,092,652	72,937	2,165,589
	OPERATING EXPENSES:					
4	Energy Costs	-	-	-	-	-
5	Production / Procurement	644,140	49,965	694,105	35,690	729,795
6	Storage	-	-	-	-	-
7	Transmission	6,050	438	6,489	301	6,790
8	Distribution	-	-	-	-	-
9	Customer Accounts	2,403	187	2,590	131	2,721
10	Uncollectibles	7,163	(18)	7,145	249	7,394
11	Customer Services	-	-	-	-	-
12	Administrative and General	271,819	6,177	277,996	6,179	284,175
13	Franchise & SFGR Tax Requirement	16,552	(206)	16,345	570	16,915
14	Amortization	176	-	176	-	176
15	Wage Change Impacts	-	-	-	-	-
16	Other Price Change Impacts	-	-	-	-	-
17	Other Adjustments	(20,000)	-	(20,000)	-	(20,000)
18	Subtotal Expenses:	928,302	56,544	984,846	43,120	1,027,966
	TAXES:					
19	Superfund	-	-	-	-	-
20	Property	56,197	1,555	57,752	1,524	59,276
21	Payroll	32,612	783	33,395	801	34,197
22	Business	308	-	308	-	308
23	Other	733	-	733	-	733
24	State Corporation Franchise	24,381	(7,024)	17,357	1,240	18,597
25	Federal Income	93,796	(78,834)	14,963	3,761	18,723
26	Total Taxes	208,028	(83,520)	124,508	7,326	131,834
27	Depreciation	550,402	16,243	566,645	15,466	582,112
28	Fossil/Hydro Decommissioning	3,094	-	3,094	-	3,094
29	Nuclear Decommissioning	-	-	-	-	-
30	Total Operating Expenses	1,689,827	(10,733)	1,679,093	65,912	1,745,006
31	Net for Return	429,153	(15,594)	413,559	7,025	420,583
32	Rate Base	5,324,477	54,268	5,378,745	91,370	5,470,116

Pacific Gas and Electric Company
2017 PG&E GRC (Difference)
Results of Operations at Proposed Rates
Electric Generation
(Thousands of Dollars)

B-A

Line No.	Description	Test Year 2017	Attrition Year 2018 Increase	Attrition Year 2018 Total	Attrition Year 2019 Increase	Attrition Year 2019 Total
		(A)	(B)	(C)	(D)	(E)
	REVENUE:					
1	Revenue Collected in Rates	-	10,474	10,474	4,409	14,883
2	Plus Other Operating Revenue	-	-	-	-	-
3	Total Operating Revenue	-	10,474	10,474	4,409	14,883
	OPERATING EXPENSES:					
4	Energy Costs	-	-	-	-	-
5	Production / Procurement	-	-	-	-	-
6	Storage	-	-	-	-	-
7	Transmission	-	-	-	-	-
8	Distribution	-	-	-	-	-
9	Customer Accounts	-	-	-	-	-
10	Uncollectibles	-	36	36	15	51
11	Customer Services	-	-	-	-	-
12	Administrative and General	-	-	-	-	-
13	Franchise & SFGR Tax Requirement	-	82	82	34	116
14	Amortization	-	-	-	-	-
15	Wage Change Impacts	-	-	-	-	-
16	Other Price Change Impacts	-	-	-	-	-
17	Other Adjustments	-	-	-	-	-
18	Subtotal Expenses:	-	118	118	49	167
	TAXES:					
19	Superfund	-	-	-	-	-
20	Property	-	-	-	-	-
21	Payroll	-	-	-	-	-
22	Business	-	-	-	-	-
23	Other	-	-	-	-	-
24	State Corporation Franchise	-	923	923	405	1,328
25	Federal Income	-	9,722	9,722	4,682	14,403
26	Total Taxes	-	10,645	10,645	5,086	15,731
27	Depreciation	-	-	-	-	-
28	Fossil/Hydro Decommissioning	-	-	-	-	-
29	Nuclear Decommissioning	-	-	-	-	-
30	Total Operating Expenses	-	10,762	10,762	5,136	15,898
31	Net for Return	-	(288)	(288)	(727)	(1,015)
32	Rate Base	-	(3,747)	(3,747)	(9,453)	(13,200)

Note 1: Decision 17-05-013 amounts include updates reflecting 2017 and 2018 Uncollectible factor and the 2018 Cost of Capital as approved by Decision 17-07-005.

Pacific Gas and Electric Company
2017 PG&E GRC Decision 17-05-013 with Tax Act (Note 1) - As Filed
Income Taxes at Proposed Rates
Electric Generation
(Thousands of Dollars)

A

Line No.	Description	Test Year 2017	Attrition Year 2018 Increase	Attrition Year 2018 Total	Attrition Year 2019 Increase	Attrition Year 2019 Total
		(A)	(B)	(C)	(D)	(E)
1	Revenues	2,118,979	(36,802)	2,082,178	68,528	2,150,706
2	O&M Expenses	928,302	56,426	984,728	43,070	1,027,799
3	Nuclear Decommissioning Expense	-	-	-	-	-
4	Superfund Tax	-	-	-	-	-
5	Taxes Other Than Income	89,850	2,338	92,188	2,326	94,514
6	Subotal	1,100,827	(95,566)	1,005,261	23,132	1,028,393
	DEDUCTIONS FROM TAXABLE INCOME:					
7	Interest Charge Adjustment	137,904	(14,107)	123,797	2,319	126,116
8	Fiscal/Calendar Property Tax Adjustment	1,113	-	1,113	-	1,113
9	Operating Expense Adjustments	12,800	-	12,800	-	12,800
10	Repair Deduction	67,144	(4,415)	62,729	(1,241)	61,488
11	Removal Cost Adjustment	17,911	-	17,911	-	17,911
12	Vacation Pay Adjustment	(858)	-	(858)	-	(858)
13	Capitalized Software Adjustment	32,205	-	32,205	-	32,205
14	Subtotal Deductions	268,219	(18,522)	249,697	1,078	250,775
	CCFT TAXES:					
15	CCFT Capitalized Interest Adjustment	5,384	-	5,384	-	5,384
16	CCFT Tax Depreciation - Declining Balance	-	-	-	-	-
17	CCFT Tax Depreciation - Fixed Assets	464,757	12,862	477,619	12,607	490,226
18	CCFT Tax Depreciation - Other	-	-	-	-	-
19	Capitalized Overhead - Cost For Gas Inventory	-	-	-	-	-
20	Other Adjustment	-	-	-	-	-
21	Subtotal Deductions	738,360	(5,660)	732,700	13,685	746,384
22	Taxable Income for CCFT	362,467	(89,905)	272,561	9,448	282,009
23	CCFT	32,042	(7,948)	24,094	835	24,930
24	State Tax Credit	(2,550)	-	(2,550)	-	(2,550)
25	Current CCFT	29,492	(7,948)	21,544	835	22,380
26	Deferred Taxes - Reg Asset	-	-	-	-	-
27	Deferred Taxes - Interest	476	-	476	-	476
28	Deferred Taxes - Vacation	(76)	-	(76)	-	(76)
29	Deferred Taxes - Other	-	-	-	-	-
30	Deferred Taxes - Fixed Assets	(5,511)	-	(5,511)	-	(5,511)
31	Total CCFT	24,381	(7,948)	16,434	835	17,269
	FEDERAL TAXES:					
32	CCFT - Prior Year Adjustment	26,372	3,120	29,492	(7,948)	21,544
33	FIT Capitalized Interest Adjustment	(1,166)	-	(1,166)	-	(1,166)
34	FIT Tax Depreciation - Declining Balance	-	-	-	-	-
35	FIT Tax Depreciation - SLRL	-	-	-	-	-
36	FIT Tax Depreciation - Fixed Assets	405,291	(120,604)	284,687	7,514	292,201
37	FIT Tax Depreciation - Other	-	-	-	-	-
38	Capitalized Overhead - Cost For Gas Inventory	-	-	-	-	-
39	Other Adjustment	-	-	-	-	-
40	FIT Preferred Dividend Adjustment	2,372	-	2,372	-	2,372
41	Subtotal Deductions	701,089	(136,006)	565,082	644	565,727
42	Taxable Income for FIT	399,738	40,441	440,179	22,488	462,667
43	Federal Income Tax	139,908	8,493	92,438	4,722	97,160
44	Federal Tax Credit	(2,647)	-	(2,647)	-	(2,647)
45	Tax Effect of MTD & Prod Tax Credits	(11,599)	11,599	-	-	-
46	Deferred Taxes - Interest	(408)	163	(245)	-	(245)
47	Deferred Taxes - Vacation	(300)	120	(180)	-	(180)
48	ARAM	-	(26,616)	(26,616)	(5,114)	(31,731)
49	Deferred Taxes - Fixed Assets	(31,159)	(26,350)	(57,509)	(529)	(58,038)
50	Total Federal Income Tax	93,796	(32,592)	5,241	(921)	4,320

Pacific Gas and Electric Company
2017 PG&E GRC Decision 17-05-013 with Tax Act (Note 1) - Decision
Income Taxes at Proposed Rates
Electric Generation
(Thousands of Dollars)

B

Line No.	Description	Test Year 2017	Attrition Year 2018 Increase	Attrition Year 2018 Total	Attrition Year 2019 Increase	Attrition Year 2019 Total
		(A)	(B)	(C)	(D)	(E)
1	Revenues	2,118,979	(26,327)	2,092,652	72,937	2,165,589
2	O&M Expenses	928,302	56,544	984,846	43,120	1,027,966
3	Nuclear Decommissioning Expense	-	-	-	-	-
4	Superfund Tax	-	-	-	-	-
5	Taxes Other Than Income	89,850	2,338	92,188	2,326	94,514
6	Subotal	1,100,827	(85,209)	1,015,618	27,491	1,043,109
	DEDUCTIONS FROM TAXABLE INCOME:					
7	Interest Charge Adjustment	137,904	(14,193)	123,711	2,102	125,813
8	Fiscal/Calendar Property Tax Adjustment	1,113	-	1,113	-	1,113
9	Operating Expense Adjustments	12,800	-	12,800	-	12,800
10	Repair Deduction	67,144	(4,415)	62,729	(1,241)	61,488
11	Removal Cost Adjustment	17,911	-	17,911	-	17,911
12	Vacation Pay Adjustment	(858)	-	(858)	-	(858)
13	Capitalized Software Adjustment	32,205	-	32,205	-	32,205
14	Subtotal Deductions	268,219	(18,608)	249,611	860	250,471
	CCFT TAXES:					
15	CCFT Capitalized Interest Adjustment	5,384	-	5,384	-	5,384
16	CCFT Tax Depreciation - Declining Balance	-	-	-	-	-
17	CCFT Tax Depreciation - Fixed Assets	464,757	12,862	477,619	12,607	490,226
18	CCFT Tax Depreciation - Other	-	-	-	-	-
19	Capitalized Overhead - Cost For Gas Inventory	-	-	-	-	-
20	Other Adjustment	-	-	-	-	-
21	Subtotal Deductions	738,360	(5,746)	732,614	13,467	746,081
22	Taxable Income for CCFT	362,467	(79,463)	283,004	14,024	297,028
23	CCFT	32,042	(7,024)	25,018	1,240	26,257
24	State Tax Credit	(2,550)	-	(2,550)	-	(2,550)
25	Current CCFT	29,492	(7,024)	22,468	1,240	23,707
26	Deferred Taxes - Reg Asset	-	-	-	-	-
27	Deferred Taxes - Interest	476	-	476	-	476
28	Deferred Taxes - Vacation	(76)	-	(76)	-	(76)
29	Deferred Taxes - Other	-	-	-	-	-
30	Deferred Taxes - Fixed Assets	(5,511)	-	(5,511)	-	(5,511)
31	Total CCFT	24,381	(7,024)	17,357	1,240	18,597
	FEDERAL TAXES:					
32	CCFT - Prior Year Adjustment	26,372	3,120	29,492	(7,024)	22,468
33	FIT Capitalized Interest Adjustment	(1,166)	-	(1,166)	-	(1,166)
34	FIT Tax Depreciation - Declining Balance	-	-	-	-	-
35	FIT Tax Depreciation - SLRL	-	-	-	-	-
36	FIT Tax Depreciation - Fixed Assets	405,291	(120,604)	284,687	7,514	292,201
37	FIT Tax Depreciation - Other	-	-	-	-	-
38	Capitalized Overhead - Cost For Gas Inventory	-	-	-	-	-
39	Other Adjustment	-	-	-	-	-
40	FIT Preferred Dividend Adjustment	2,372	-	2,372	-	2,372
41	Subtotal Deductions	701,089	(136,093)	564,996	1,350	566,346
42	Taxable Income for FIT	399,738	50,884	450,622	26,141	476,763
43	Federal Income Tax	139,908	10,686	94,631	5,490	100,120
44	Federal Tax Credit	(2,647)	-	(2,647)	-	(2,647)
45	Tax Effect of MTD & Prod Tax Credits	(11,599)	11,599	-	-	-
46	Deferred Taxes - Interest	(408)	163	(245)	-	(245)
47	Deferred Taxes - Vacation	(300)	120	(180)	-	(180)
48	ARAM	-	(21,001)	(21,001)	(1,200)	(22,201)
49	Deferred Taxes - Fixed Assets	(31,159)	(24,437)	(55,595)	(529)	(56,124)
50	Total Federal Income Tax	93,796	(22,870)	14,963	3,761	18,723

Pacific Gas and Electric Company
2017 PG&E GRC (Difference)
Income Taxes at Proposed Rates
Electric Generation
(Thousands of Dollars)

B-A

Line No.	Description	Test Year 2017	Attrition Year 2018 Increase	Attrition Year 2018 Total	Attrition Year 2019 Increase	Attrition Year 2019 Total
		(A)	(B)	(C)	(D)	(E)
1	Revenues	-	10,474	10,474	4,409	14,883
2	O&M Expenses	-	118	118	49	167
3	Nuclear Decommissioning Expense	-	-	-	-	-
4	Superfund Tax	-	-	-	-	-
5	Taxes Other Than Income	-	-	-	-	-
6	Subotal	-	10,357	10,357	4,359	14,716
	DEDUCTIONS FROM TAXABLE INCOME:					
7	Interest Charge Adjustment	-	(86)	(86)	(217)	(304)
8	Fiscal/Calendar Property Tax Adjustment	-	-	-	-	-
9	Operating Expense Adjustments	-	-	-	-	-
10	Repair Deduction	-	-	-	-	-
11	Removal Cost Adjustment	-	-	-	-	-
12	Vacation Pay Adjustment	-	-	-	-	-
13	Capitalized Software Adjustment	-	-	-	-	-
14	Subtotal Deductions	-	(86)	(86)	(217)	(304)
	CCFT TAXES:					
15	CCFT Capitalized Interest Adjustment	-	-	-	-	-
16	CCFT Tax Depreciation - Declining Balance	-	-	-	-	-
17	CCFT Tax Depreciation - Fixed Assets	-	-	-	-	-
18	CCFT Tax Depreciation - Other	-	-	-	-	-
19	Capitalized Overhead - Cost For Gas Inventory	-	-	-	-	-
20	Other Adjustment	-	-	-	-	-
21	Subtotal Deductions	-	(86)	(86)	(217)	(304)
22	Taxable Income for CCFT	-	10,443	10,443	4,577	15,019
23	CCFT	-	923	923	405	1,328
24	State Tax Credit	-	-	-	-	-
25	Current CCFT	-	923	923	405	1,328
26	Deferred Taxes - Reg Asset	-	-	-	-	-
27	Deferred Taxes - Interest	-	-	-	-	-
28	Deferred Taxes - Vacation	-	-	-	-	-
29	Deferred Taxes - Other	-	-	-	-	-
30	Deferred Taxes - Fixed Assets	-	-	-	-	-
31	Total CCFT	-	923	923	405	1,328
	FEDERAL TAXES:					
32	CCFT - Prior Year Adjustment	-	-	-	923	923
33	FIT Capitalized Interest Adjustment	-	-	-	-	-
34	FIT Tax Depreciation - Declining Balance	-	-	-	-	-
35	FIT Tax Depreciation - SLRL	-	-	-	-	-
36	FIT Tax Depreciation - Fixed Assets	-	-	-	-	-
37	FIT Tax Depreciation - Other	-	-	-	-	-
38	Capitalized Overhead - Cost For Gas Inventory	-	-	-	-	-
39	Other Adjustment	-	-	-	-	-
40	FIT Preferred Dividend Adjustment	-	-	-	-	-
41	Subtotal Deductions	-	(86)	(86)	706	620
42	Taxable Income for FIT	-	10,443	10,443	3,653	14,096
43	Federal Income Tax	-	2,193	2,193	767	2,960
44	Federal Tax Credit	-	-	-	-	-
45	Tax Effect of MTD & Prod Tax Credits	-	-	-	-	-
46	Deferred Taxes - Interest	-	-	-	-	-
47	Deferred Taxes - Vacation	-	-	-	-	-
48	ARAM	-	5,615	5,615	3,914	9,529
49	Deferred Taxes - Fixed Assets	-	1,914	1,914	(0)	1,914
50	Total Federal Income Tax	-	9,722	9,722	4,682	14,403

Note 1: Decision 17-05-013 amounts include updates reflecting 2017 and 2018 Uncollectible factor and the 2018 Cost of Capital as approved by Decision 17-07-005.

A

Pacific Gas and Electric Company
2017 PG&E GRC Decision 17-05-013 with Tax Act (Note 1) - As Filed
Electric Generation
Rate Base - Attrition
(Thousands of Dollars)

Line No.		2017		2018			2019		
		End Of Year	WAVG Year	End Of Year	WAVG Year	WAVG Increase	End Of Year	WAVG Year	WAVG Increase
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	PLANT IN SERVICE								
1	Beginning of Year	15,436,713	15,436,713	15,907,929	15,907,929	471,217	16,348,161	16,348,161	440,231
2	Net Additions	471,217	191,315	440,231	178,734	(12,580)	431,519	175,197	(3,537)
3	Total	15,907,929	15,628,027	16,348,161	16,086,664	458,637	16,779,680	16,523,358	436,694
	WORKING CAPITAL								
4	Material & Supplies - Fuel	-	-	-	-	-	-	-	-
5	Material & Supplies	130,334	130,334	130,334	130,334	-	130,334	130,334	-
6	Working Cash	192,340	192,340	192,340	192,340	-	192,340	192,340	-
7	Total	322,673	322,673	322,673	322,673	-	322,673	322,673	-
	TRA ADJUSTMENTS								
8	Capitalized Interest	28,388	28,354	28,388	28,388	34	28,388	28,388	-
9	Deferred Vacation	11,516	11,341	7,627	9,571	(1,770)	7,627	7,627	(1,944)
10	CIAC Deferral	400	395	400	400	4	400	400	-
11	Total	40,304	40,091	36,415	38,360	(1,731)	36,415	36,415	(1,944)
12	CUSTOMER ADVANCES	-	-	-	-	-	-	-	-
	DEFERRED TAXES								
13	Accum Def Taxes - Reg Asset	(14,906)	(15,478)	(14,906)	(14,906)	572	(14,906)	(14,906)	-
14	Accum Def Taxes - Fixed Assets	1,159,672	1,124,041	1,067,254	1,113,463	(10,578)	973,260	1,020,257	(93,206)
15	Accum Def Taxes - Other	-	-	-	-	-	-	-	-
16	Accum Def ITC	189,428	193,208	189,428	189,428	(3,781)	189,428	189,428	-
17	Deferred Taxes-Other	-	-	-	-	-	-	-	-
18	Total Deferred Taxes	1,334,194	1,301,771	1,241,776	1,287,985	(13,786)	1,147,782	1,194,779	(93,206)
	DEPRECIATION RESERVE								
19	Beginning of Year	9,157,116	9,157,116	9,566,513	9,566,513	409,398	9,987,926	9,987,926	421,412
20	Depreciation Expense	553,496	276,748	569,740	284,870	8,122	585,206	292,603	7,733
21	Net Salvage/Retirements	(144,099)	(69,321)	(148,328)	(74,164)	(4,843)	(152,354)	(76,177)	(2,013)
22	Total	9,566,513	9,364,543	9,987,926	9,777,220	412,676	10,420,778	10,204,352	427,132
23	RATE BASE	5,370,199	5,324,477	5,477,548	5,382,492	58,016	5,570,209	5,483,316	100,824

B

Pacific Gas and Electric Company
2017 PG&E GRC Decision 17-05-013 with Tax Act (Note 1) - Decision
Electric Generation
Rate Base - Attrition
(Thousands of Dollars)

Line No.		2017		2018			2019		
		End Of Year	WAVG Year	End Of Year	WAVG Year	WAVG Increase	End Of Year	WAVG Year	WAVG Increase
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	PLANT IN SERVICE								
1	Beginning of Year	15,436,713	15,436,713	15,907,929	15,907,929	471,217	16,348,161	16,348,161	440,231
2	Net Additions	471,217	191,315	440,231	178,734	(12,580)	431,519	175,197	(3,537)
3	Total	15,907,929	15,628,027	16,348,161	16,086,664	458,637	16,779,680	16,523,358	436,694
	WORKING CAPITAL								
4	Material & Supplies - Fuel	-	-	-	-	-	-	-	-
5	Material & Supplies	130,334	130,334	130,334	130,334	-	130,334	130,334	-
6	Working Cash	192,340	192,340	192,340	192,340	-	192,340	192,340	-
7	Total	322,673	322,673	322,673	322,673	-	322,673	322,673	-
	TRA ADJUSTMENTS								
8	Capitalized Interest	28,388	28,354	22,342	25,365	(2,989)	16,255	19,298	(6,067)
9	Deferred Vacation	11,516	11,341	9,571	10,544	(797)	7,627	8,599	(1,944)
10	CIAC Deferral	400	395	394	397	1	387	390	(7)
11	Total	40,304	40,091	32,307	36,305	(3,785)	24,269	28,288	(8,018)
12	CUSTOMER ADVANCES	-	-	-	-	-	-	-	-
	DEFERRED TAXES								
13	Accum Def Taxes - Reg Asset	(14,906)	(15,478)	(13,071)	(13,988)	1,490	(11,236)	(12,153)	1,835
14	Accum Def Taxes - Fixed Assets	1,159,672	1,124,041	1,068,804	1,114,238	(9,803)	976,350	1,022,577	(91,661)
15	Accum Def Taxes - Other	-	-	-	-	-	-	-	-
16	Accum Def ITC	189,428	193,208	189,428	189,428	(3,781)	189,428	189,428	-
17	Deferred Taxes-Other	-	-	-	-	-	-	-	-
18	Total Deferred Taxes	1,334,194	1,301,771	1,245,162	1,289,678	(12,093)	1,154,542	1,199,852	(89,826)
	DEPRECIATION RESERVE								
19	Beginning of Year	9,157,116	9,157,116	9,566,513	9,566,513	409,398	9,987,926	9,987,926	421,412
20	Depreciation Expense	553,496	276,748	569,740	284,870	8,122	585,206	292,603	7,733
21	Net Salvage/Retirements	(144,099)	(69,321)	(148,328)	(74,164)	(4,843)	(152,354)	(76,177)	(2,013)
22	Total	9,566,513	9,364,543	9,987,926	9,777,220	412,676	10,420,778	10,204,352	427,132
23	RATE BASE	5,370,199	5,324,477	5,470,053	5,378,745	54,268	5,551,302	5,470,116	91,370

B-A

Pacific Gas and Electric Company
2017 PG&E GRC (Difference)
Electric Generation
Rate Base - Attrition
(Thousands of Dollars)

Line No.		2017		2018			2019		
		End Of Year	WAVG Year	End Of Year	WAVG Year	WAVG Increase	End Of Year	WAVG Year	WAVG Increase
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	PLANT IN SERVICE								
1	Beginning of Year	-	-	-	-	-	-	-	-
2	Net Additions	-	-	-	-	-	-	-	-
3	Total	-	-	-	-	-	-	-	-
	WORKING CAPITAL								
4	Material & Supplies - Fuel	-	-	-	-	-	-	-	-
5	Material & Supplies	-	-	-	-	-	-	-	-
6	Working Cash	-	-	-	-	-	-	-	-
7	Total	-	-	-	-	-	-	-	-
	TRA ADJUSTMENTS								
8	Capitalized Interest	-	-	(6,047)	(3,023)	(3,023)	(12,134)	(9,090)	(6,067)
9	Deferred Vacation	-	-	1,944	972	972	-	972	-
10	CIAC Deferral	-	-	(6)	(3)	(3)	(13)	(10)	(7)
11	Total	-	-	(4,109)	(2,054)	(2,054)	(12,147)	(8,128)	(6,073)
12	CUSTOMER ADVANCES	-	-	-	-	-	-	-	-
	DEFERRED TAXES								
13	Accum Def Taxes - Reg Asset	-	-	1,835	917	917	3,670	2,752	1,835
14	Accum Def Taxes - Fixed Assets	-	-	1,550	775	775	3,090	2,320	1,545
15	Accum Def Taxes - Other	-	-	-	-	-	-	-	-
16	Accum Def ITC	-	-	-	-	-	-	-	-
17	Deferred Taxes-Other	-	-	-	-	-	-	-	-
18	Total Deferred Taxes	-	-	3,385	1,693	1,693	6,760	5,073	3,380
	DEPRECIATION RESERVE								
19	Beginning of Year	-	-	-	-	-	-	-	-
20	Depreciation Expense	-	-	-	-	-	-	-	-
21	Net Salvage/Retirements	-	-	-	-	-	-	-	-
22	Total	-	-	-	-	-	-	-	-
23	RATE BASE	-	-	(7,494)	(3,747)	(3,747)	(18,907)	(13,200)	(9,453)

Results of the RO models for GT&S

APPENDIX 1: TABLE 1

Pacific Gas and Electric Company
2015 Gas Transmission and Storage Rate Case (2015 GT&S)
Results of Operations Summary at Proposed Rates - Attrition Year 2018
Total Gas Transmission Base Revenue Requirement Request - incl. PSEP Recorded
(Thousands of Dollars)

Line No.	Description	D.16-12-010 (Note 1) revised for The Tax Act (As Filed)	D.16-12-010 (Note 1) revised for The Tax Act (Decision)	Difference	Line No.
		(A)	(B)	(C)=(B)-(A)	
	REVENUE:				
1	Base Revenue Requirements	1,212,966	1,209,545	(3,421)	1
2	Plus Other Operating Revenue	2,871	2,871	0	2
3	Total Operating Revenue	1,215,838	1,212,417	(3,421)	3
	OPERATING EXPENSES:				
4	Energy Costs	0	0	0	4
5	Production / Procurement	2,027	2,027	0	5
6	Storage	17,880	17,880	0	6
7	Transmission	518,544	518,544	0	7
8	Distribution	372	372	0	8
9	Customer Accounts	3,775	3,775	0	9
10	Uncollectibles	4,072	4,061	(11)	10
11	Customer Services	6,455	6,455	0	11
12	Administrative and General	101,188	101,188	0	12
13	Franchise Requirements	11,658	11,625	(33)	13
14	Amortization	0	0	0	14
15	Wage Change Impacts	0	0	0	15
16	Other Price Change Impacts	0	0	0	16
17	Other Adjustments	(79,976)	(81,006)	(1,030)	17
18	Subtotal Expenses:	585,995	584,920	(1,075)	18
	TAXES:				
19	Superfund	0	0	0	19
20	Property	42,647	42,647	0	20
21	Payroll	12,389	12,389	0	21
22	Business	67	67	0	22
23	Other	162	162	0	23
24	State Corporation Franchise	6,366	6,156	(210)	24
25	Federal Income	48,789	46,553	(2,236)	25
26	Total Taxes	110,421	107,974	(2,446)	26
27	Depreciation	192,303	192,303	0	27
28	Fossil Decommissioning	0	0	0	28
29	Nuclear Decommissioning	0	0	0	29
30	Total Operating Expenses	888,719	885,198	(3,521)	30
31	Net for Return	327,119	327,219	100	31
32	Rate Base (Note 2)	4,253,822	4,255,121	1,299	32

(1) Decision 16-12-010 amounts include updates reflecting the 2018 Uncollectible factor and the 2018 Cost of Capital as approved by Decision 17-07-005.

(2) The rate base amount does not reflect the penalty adjustment. See Appendix 1: Table 3 for penalty adjusted rate base.

APPENDIX 1: TABLE 2
Pacific Gas and Electric Company
2015 Gas Transmission and Storage Rate Case (2015 GT&S)
Income Taxes at Proposed Rates - Attrition Year 2018
Total Gas Transmission Base Revenue Requirement Request - incl. PSEP Recorded
(Thousands of Dollars)

Line No.	Description	D.16-12-010 (Note 1) revised for The Tax Act (As Filed)	D.16-12-010 (Note 1) revised for The Tax Act (Decision)	Difference	Line No.
		(B)	(C)	(D)=(C)-(B)	
1	Revenues	1,215,838	1,212,417	(3,421)	1
2	O&M Expenses	585,995	584,920	(1,075)	2
3	Nuclear Decommissioning Expense	0	0	0	3
4	Superfund Tax	0	0	0	4
5	Taxes Other Than Income	55,265	55,265	0	5
6	Subtotal	574,578	572,231	(2,346)	6
	DEDUCTIONS FROM TAXABLE INCOME:				
7	Interest Charges	97,828	97,858	30	7
8	Fiscal/Calendar Adjustment	170	170	0	8
9	Operating Expense Adjustments	(5,205)	(5,205)	0	9
10	Capitalized Interest Adjustment	0	0	0	10
11	Removal Costs	35,232	35,232	0	11
12	Vacation Accrual Reduction	(773)	(773)	0	12
13	Capitalized Other	9,426	9,426	0	13
14	Subtotal Deductions	136,679	136,709	30	14
	CCFT TAXES:				
15	State Operating Expense Adjustment	1,094	1,094	0	15
16	State Tax Depreciation - Declining Balance	0	0	0	16
17	State Tax Depreciation - Fixed Assets	308,141	308,141	0	17
18	State Tax Depreciation - Other	0	0	0	18
19	Capitalized Other	398	398	0	19
20	Repair Allowance	38,222	38,222	0	20
21	Subtotal Deductions	484,533	484,563	30	21
22	Taxable Income for CCFT	90,044	87,668	(2,376)	22
23	CCFT	7,960	7,750	(210)	23
24	State Tax Adjustment	0	0	0	24
25	Current CCFT	7,960	7,750	(210)	25
26	Deferred Taxes - Reg Asset	0	0	0	26
27	Deferred Taxes - Interest	97	97	0	27
28	Deferred Taxes - Vacation	(68)	(68)	0	28
29	Deferred Taxes - Other	0	0	0	29
30	Deferred Taxes - Fixed Assets	(1,622)	(1,622)	0	30
31	Total CCFT	6,366	6,156	(210)	31
	FEDERAL TAXES:				
32	CCFT - Prior Year	9,594	9,594	0	32
33	Federal Operating Expense Adjustment	346	346	0	33
34	Fed. Tax Depreciation - Declining Balance	0	0	0	34
35	Federal Tax Depreciation - SLRL	0	0	0	35
36	Federal Tax Depreciation - Fixed Assets	279,813	279,813	0	36
37	Federal Tax Depreciation - Other	0	0	0	37
38	Capitalized Other	398	398	0	38
39	Repair Allowance	38,222	38,222	0	39
40	Preferred Dividend Credit	50	50	0	40
41	Subtotal Deductions	465,102	465,132	30	41
42	Taxable Income for FIT	109,475	107,099	(2,376)	42
43	Federal Income Tax	22,990	22,491	(499)	43
44	Deferred Taxes - Reg Asset	0	0	0	44
45	ARAM	(3,274)	(5,012)	(1,737)	45
46	Deferred Taxes - Interest	73	73	0	46
47	Deferred Taxes - Vacation	(162)	(162)	0	47
48	Deferred Taxes - Other	0	0	0	48
49	Deferred Taxes - Fixed Assets	29,181	29,181	0	49
50	Total Federal Income Tax	48,807	46,570	(2,236)	50

(1) Decision 16-12-010 amounts include updates reflecting the 2018 Uncollectible factor and the 2018 Cost of Capital as approved by Decision 17-07-005.

APPENDIX 1: TABLE 3

Pacific Gas and Electric Company

2015 Gas Transmission and Storage Rate Case (2015 GT&S)

Ratebase - Attrition Year 2018

Total Gas Transmission Base Revenue Requirement Request - incl. PSEP Recorded

(Thousands of Dollars)

Line No.	Description	D.16-12-010 (Note 1) revised for The Tax Act (As Filed)		D.16-12-010 (Note 1) revised for The Tax Act (Decision)		Difference		Line No.
		Full Year	WAVG Year	Full Year	WAVG Year	Full Year	WAVG Year	
		(A)	(B)	(C)	(D)	(E)=(C)-(A)	(F)=(D)-(B)	
	PLANT IN SERVICE							
1	Beginning of Year	6,940,667	6,940,667	6,940,667	6,940,667	-	-	1
2	Net Additions	670,160	209,353	670,160	209,353	-	-	2
3	Total Plant	7,610,827	7,150,020	7,610,827	7,150,020	-	-	3
	WORKING CAPITAL							
4	Material & Supplies - Fuel	-	-	-	-	-	-	4
5	Material & Supplies	29,846	29,846	29,846	29,846	-	-	5
6	Working Cash	36,265	36,265	36,265	36,265	-	-	6
7	Total Working Capital	66,110	66,110	66,110	66,110	-	-	7
	TRA ADJUSTMENTS							
8	Capitalized Interest	4,694	4,694	3,810	4,252	(884)	(442)	8
9	Deferred Vacation	10,267	11,019	10,267	11,019	-	-	9
10	CIAC Deferral	216	216	216	216	-	-	10
11	Total Adjustments	15,177	15,928	14,293	15,486	(884)	(442)	11
12	CUSTOMER ADVANCES	18,770	18,770	18,770	18,770	-	-	12
	DEFERRED TAXES							
13	Accum Def Taxes - Reg Asset	-	-	-	-	-	-	13
14	Accum Def Taxes - Fixed Assets	921,729	910,592	918,247	908,851	(3,482)	(1,741)	14
15	Accum Def Taxes - Other	-	-	-	-	-	-	15
16	Accum Def ITC	5,902	5,902	5,902	5,902	-	-	16
17	Deferred Taxes-Other	-	-	-	-	-	-	17
18	Total Deferred Taxes	927,631	916,494	924,149	914,752	(3,482)	(1,741)	18
	DEPRECIATION RESERVE					-	-	
19	Beginning of Year	1,952,489	1,952,489	1,952,489	1,952,489	-	-	19
20	Depreciation Expense	174,947	87,473	174,947	87,473	-	-	20
21	Net Salvage/Retirements	(76,221)	3,010	(76,221)	3,010	-	-	21
22	Total Depreciation Reserve	2,051,215	2,042,972	2,051,215	2,042,972	-	-	22
23	RATE BASE	4,694,498	4,253,822	4,697,097	4,255,121	2,598	1,299	23
24	D. 16-12-010 Penalty Adjustment		(658,220)		(598,354)		59,866	24
25	Penalty Adjusted Rate Base		3,595,602		3,656,768		61,166	25

(1) Decision 16-12-010 amounts include updates reflecting the 2018 Uncollectible factor and the 2018 Cost of Capital as approved by Decision 17-07-005.

APPENDIX 1: TABLE 4
2015 GT&S - PG&E
Revenue Requirement Impact of Rate Base Adjustment in 2015 and 2016
Appendix G revised to include the PLR and Tax Act
(Thousands of Dollars)

	Total	2015	2016
2016 Total Company Rate Base Adj - EOY	688,502	379,325	309,177

Line No.	Revenue Requirement Calculations:		2015 (A)	2016 (B)	2017 (C)	2018 (D)
1	Revenue Requirement	*[L9 + L10]*	6,102	(44,555)	(88,808)	(76,059)
2	Uncollectibles	*[L1 x Uncollectible Rate]*	20	(145)	(288)	(261)
3	Franchise Fees	*[L1 x Franchise Fee Rate]*	57	(419)	(834)	(746)
4	Subtotal	*[L2 + L3]*	77	(563)	(1,122)	(1,006)
5	Property Tax	*[(Prior Yr Net Plant x Property Tax % / 2) + (Current Yr Net Plant x Property Tax % / 2)]*	0	(2,079)	(5,702)	(7,045)
6	Income Taxes	*[L21]*	15,167	310	(20,016)	(10,124)
7	Depreciation	*[Depreciable Plant x 1/58 (WAVG Life)]*	(1,706)	(7,931)	(11,871)	(11,871)
8	Subtotal	*[L5 + L6 + L7]*	13,460	(9,700)	(37,589)	(29,040)
9	Operating Expenses	*[L4 + L8]*	13,537	(10,263)	(38,711)	(30,046)
10	Net for Return	*[L11 x L12]*	(7,435)	(34,292)	(50,097)	(46,013)
11	Wt Avg (WAVG) Rate Base	*[L13C]*	(92,250)	(425,453)	(621,553)	(598,354)
12	Rate of Return %	*[PG&E's Authorized Cost of Capital]*	8.06%	8.06%	8.06%	7.69%

	Income Tax Calculations:					
13A	WAVG Rate Base	*[2015 & 2016 Rate Base Adjustment amortized down over 58 years]*	(98,970)	(453,452)	(670,091)	(658,220)
13B	Average Deferred Tax Adjustment	*[Schedule A: L31]*	6,720	27,999	48,538	59,866
13C	Adjusted WAVG RB	*[L13A + L13B]*	(92,250)	(425,453)	(621,553)	(598,354)
14	WAVG Preferred & Equity	*[PG&E's Authorized Cost of Capital - equity portion]*	5.46%	5.46%	5.46%	5.39%
15	Equity Earnings	*[L13C x L14]*	(5,041)	(23,247)	(33,962)	(32,251)
16	Property Tax Deduction	*[L5]*	0	(2,079)	(5,702)	(7,045)
17	Tax Repair Deduction	*[Years 2015 & 2016 Rate Base Adjustment x Auth.Tax Repair Deduction %]*	(27,096)	(21,618)	848	848
18	Subtotal Deductions	*[L16 + L17]*	(27,096)	(23,697)	(4,854)	(6,197)
19	Taxable Income	*[L15 - L18]*	22,056	450	(29,108)	(26,054)
20	Combined Tax Rate (Incl. NTG)	*[Tab FactorsAndRates: L11]*	68.765%	68.765%	68.765%	38.857%
21	Income Tax	*[L19 x L20]*	15,167	310	(20,016)	(10,124)

	Schedule A - Deferred Tax Calculations:		2015 (A)	2016 (B)	2017 (C)	2018 (D)
22	Tax Depreciation - 2015 & 2016	*[L34 x Vintage Tax Depreciation %]*	58,148	76,233	49,460	44,514
23	Cummulative Tax Depreciation	*[Prior Year L23 + L22]*	58,148	134,381	183,841	228,355
24	WAVG Depreciable Plant In Service		98,970	459,992	688,502	688,502
25	Book depreciation at 1/58	*[L7]*	1,706	7,931	11,871	11,871
26	Less: Flow Back Book Depreciation	*[L33 x 1/58 (WAVG Life)]*	(148)	(686)	(1,026)	(1,026)
27	Adjusted Book Depreciation	*[L25 + L26]*	1,559	7,245	10,844	10,844
28	Cummulative Book Depreciation	*[Prior Year L28 + L27]*	1,559	8,804	19,649	30,493
29	Deferred Tax Expense	*[(L22 - L27) x Tab FactorsAndRates: L6]*	19,806	24,146	13,515	7,071
30	Cummulative Deferred Tax Balance	*[Prior Yr L30 + Current Yr L29]*	19,806	43,952	57,467	64,538
31	Averaged Cummulative Deferred Tax Balance	*[Prior Yr L30 + (Current Yr L29 x Tab FactorsAndRates: L4)]*	6,720	27,999	48,538	59,866

	Schedule B - Tax Basis Calculations:		Total	2015	2016
32	Depreciable Plant In Service	*[2016 Total Company Rate Base Adj - EOY]*	688,502	379,325	309,177
33	Less: Tax Basis Adjustments (Repairs & AFUDC Equity)	*[L17 + (L32 x AFUDC Equity %)]*	59,521	32,793	26,729
34	Adjusted Tax Basis	*[L32 - L33]*	628,980	346,532	282,449

PG&E Gas and Electric
Advice Submittal List
General Order 96-B, Section IV

AT&T
Albion Power Company
Alcantar & Kahl LLP

Alta Power Group, LLC
Anderson & Poole

Atlas ReFuel
BART

Barkovich & Yap, Inc.
P.C. CalCom Solar
California Cotton Ginners & Growers Assn
California Energy Commission
California Public Utilities Commission
California State Association of Counties
Calpine

Cameron-Daniel, P.C.
Casner, Steve
Cenergy Power
Center for Biological Diversity
City of Palo Alto

City of San Jose
Clean Power Research
Coast Economic Consulting
Commercial Energy
County of Tehama - Department of Public Works
Crossborder Energy
Crown Road Energy, LLC
Davis Wright Tremaine LLP
Day Carter Murphy

Dept of General Services
Don Pickett & Associates, Inc.
Douglass & Liddell

Downey & Brand
East Bay Community Energy
Ellison Schneider & Harris LLP
Energy Management Service
Engineers and Scientists of California
Evaluation + Strategy for Social Innovation
GenOn Energy, Inc.
Goodin, MacBride, Squeri, Schlotz & Ritchie
Green Charge Networks
Green Power Institute
Hanna & Morton
ICF
International Power Technology
Intestate Gas Services, Inc.
Kelly Group
Ken Bohn Consulting
Keyes & Fox LLP
Leviton Manufacturing Co., Inc. Linde
Los Angeles County Integrated Waste Management Task Force
Los Angeles Dept of Water & Power
MRW & Associates
Manatt Phelps Phillips
Marin Energy Authority
McKenzie & Associates

Modesto Irrigation District
Morgan Stanley
NLine Energy, Inc.
NRG Solar

Office of Ratepayer Advocates
OnGrid Solar
Pacific Gas and Electric Company
Peninsula Clean Energy

Pioneer Community Energy
Praxair

Redwood Coast Energy Authority
Regulatory & Cogeneration Service, Inc.
SCD Energy Solutions

SCE
SDG&E and SoCalGas

SPURR
San Francisco Water Power and Sewer
Seattle City Light
Sempra Utilities
Southern California Edison Company
Southern California Gas Company
Spark Energy
Sun Light & Power
Sunshine Design
Tecogen, Inc.
TerraVerde Renewable Partners
Tiger Natural Gas, Inc.

TransCanada
Troutman Sanders LLP
Utility Cost Management
Utility Power Solutions
Utility Specialists

Verizon
Water and Energy Consulting Wellhead Electric Company
Western Manufactured Housing Communities Association (WMA)
Yep Energy

Attachment 4

Advice 4367-G / 6062-E for 2020 GRC

STATE OF CALIFORNIA GAVIN NEWSOM, *Governor*

PUBLIC UTILITIES COMMISSION
505 Van Ness Avenue
San Francisco CA 94102-3298

Pacific Gas & Electric Company
ELC (Corp ID 39)
Status of Advice Letter 4367G/6062E
As of April 5, 2021

Subject: Return to Ratepayers of Excess Accumulated Deferred Income Taxes Pursuant to the 2017 Tax Act

Division Assigned: Energy

Date Filed: 01-19-2021

Date to Calendar: 01-22-2021

Authorizing Documents: D2012005

Authorizing Documents: D1908023

Disposition:	**Accepted**
Effective Date:	**02-18-2021**

Resolution Required: No

Resolution Number: None

Commission Meeting Date: None

CPUC Contact Information:

edtariffunit@cpuc.ca.gov

AL Certificate Contact Information:

Stuart Rubio
415-973-4587
PGETariffs@pge.com

STATE OF CALIFORNIA

GAVIN NEWSOM, *Governor*

PUBLIC UTILITIES COMMISSION
505 Van Ness Avenue
San Francisco CA 94102-3298

To: Energy Company Filing Advice Letter

From: Energy Division PAL Coordinator

Subject: Your Advice Letter Filing

The Energy Division of the California Public Utilities Commission has processed your recent Advice Letter (AL) filing and is returning an AL status certificate for your records.

The AL status certificate indicates:

Advice Letter Number
Name of Filer
CPUC Corporate ID number of Filer
Subject of Filing
Date Filed
Disposition of Filing (Accepted, Rejected, Withdrawn, etc.)
Effective Date of Filing
Other Miscellaneous Information (e.g., Resolution, if applicable, etc.)

The Energy Division has made no changes to your copy of the Advice Letter Filing; please review your Advice Letter Filing with the information contained in the AL status certificate, and update your Advice Letter and tariff records accordingly.

All inquiries to the California Public Utilities Commission on the status of your Advice Letter Filing will be answered by Energy Division staff based on the information contained in the Energy Division's PAL database from which the AL status certificate is generated. If you have any questions on this matter please contact the:

Energy Division's Tariff Unit by e-mail to
edtariffunit@cpuc.ca.gov

Pacific Gas and Electric Company®

Erik Jacobson
Director
Regulatory Relations

Pacific Gas and Electric Company
77 Beale St., Mail Code B13U
P.O. Box 770000
San Francisco, CA 94177

Fax: 415-973-3582

January 19, 2021

Advice 4367-G/6062-E
(Pacific Gas and Electric Company ID U 39 M)

Public Utilities Commission of the State of California

Subject: **Return to Ratepayers of Excess Accumulated Deferred Income Taxes Pursuant to the 2017 Tax Act**

Purpose

Pacific Gas and Electric Company (PG&E or the Company) submits this Tier 2 Advice Letter, in accordance with ordering paragraph 12 of the 2020 General Rate Case (GRC) Phase 1 Decision (D.) 20-12-005, to implement the return to ratepayers of the excess Accumulated Deferred Income Taxes that was created by the passage of the 2017 Tax Act consistent with Decision 19-08-023, Ordering Paragraphs 6, 7, and 8 using the Average Rate Assumption Method.[1]

Background

The Tax Cut and Jobs Act of 2017 (2017 Tax Act) was signed into law on December 22, 2017. On March 31, 2018, PG&E filed a Petition for Modification of D.17-05-013 in PG&E's 2017 General Rate Case (GRC) to revise the adopted revenue requirements to reflect the effects of the 2017 Tax Act. On August 15, 2019, the Commission issued D.19-08-023 granting PG&E's Petition for Modification. In Ordering Paragraph 3 of D.19-08-023, the Commission required changes in PG&E's computation of certain deferred tax elements. Ordering Paragraph 5 of the decision also required PG&E to file a compliance Advice Letter with updated revenue requirement reductions and rate amortization periods. On October 17, 2019, the Commission approved PG&E's compliance Advice Letter 4142-G/5636-E, which incorporated the proposed gas and electric revenue requirement reductions and rate amortization periods to reflect the effects 2017 Tax Act.

In D.20-12-005, the Commission directed PG&E to file an advice letter within 45 days of the effective date of that decision, or December 11, 2020, to reflect the return of excess ADIT created by the passage of the 2017 Tax Act, consistent with the methodology the

[1] Decision 19-08-023, Ordering Paragraphs 6, 7, and 8 address PG&E's normalization concerns.

Commission required in D.19-08-023, using the Average Rate Assumption Method. The excess ADIT balance was created when the 2017 Tax Act reduced PG&E's federal corporate income tax rate from 35 percent to 21 percent. As a result, a portion of existing ADIT (excess ADIT) is no longer needed to pay for future taxes. The return of excess ADIT to ratepayers using PG&E's methodology was included in the adopted revenue requirement calculations in D.20-12-005. This advice letter adjusts the return to implement Ordering Paragraph 12 of D.20-12-005.

Revised Revenue Requirements

PG&E has revised its computation of the effects of the 2017 Tax Act on the revenue requirements adopted in the 2020 GRC, in conformance with the Ordering Paragraph 12 of D.20-12-005. The results of the revised computation are shown in the table below.

Pacific Gas and Electric Company
Revised 2020 GRC Revenue Requirement Increase/(Decrease)
($ in '000s)

Gas Revenue Requirements

	Year / Case	Distribution		Total
1	2020 GRC	$2,836		$2,836
2	2021 GRC	$2,507		$2,507
3	2022 GRC	$2,221		$2,221
4	**Total**	**$7,563**		**$7,563**

Electric Revenue Requirements

	Year / Case	Distribution	Generation	Total
5	2020 GRC	($24,975)	($2,818)	($27,793)
6	2021 GRC	($25,635)	($3,039)	($28,674)
7	2022 GRC	($26,913)	($3,201)	($30,114)
8	**Total**	**($77,523)**	**($9,059)**	**($86,581)**

Attachment 1, of this Advice Letter, are the outputs from the RO models showing the incremental revenue requirement reductions for 2020, 2021 and 2022.

Amortization of Revised Revenue Requirements in Rates

As required in Ordering Paragraph 12.a of D.20-12-005, PG&E includes a proposed amortization period for the incremental revenue requirement reductions outlined in the tables above. Considering the timing and effects of other pending and anticipated rate changes, PG&E proposes the following approach for amortizing the effects of the 2017 Tax Act in rates:

Gas Rates: PG&E proposes to phase in the revenue requirement increase over two rate changes. PG&E will implement the increase of $5.3 million, which is the sum of the revenue requirement amounts related to the 2020 and 2021 GRC years, in gas rates with the next practicable rate change in 2021, but no earlier than April 1, 2021. PG&E will amortize the 2020 and 2021 revenue requirements in rates for the number of months remaining in 2021 (i.e., if implemented on April 1, 2021 the amortization will be over 9 months, if implemented on May 1, 2021 the amortization will be over 8 months, and so on). PG&E will include the $2.2 million, which is the revenue requirement related to the 2022 GRC year, in gas rates amortized for 12 months in PG&E's 2022 Annual Gas True-up submittal, which is expected to be effective on January 1, 2022. The increases will be recorded in the Distribution subaccount of the Core Fixed Cost Account (CFCA) and the Distribution subaccount Noncore Customer Class Charge Account (NCA).

Electric Rates: For the generation function, the total reduction of $9.1 million will be amortized in rates over 12 months beginning January 1, 2022. PG&E will include this reduction in its 2022 Energy Resource Recovery Account (ERRA) Forecast Proceeding, which will be implemented through the Annual Electric True-up (AET). The reduction will be recorded in the Portfolio Allocation Balancing Account (PABA).

For the distribution function, PG&E proposes to phase in the revenue requirement reductions over two rate changes. PG&E expects to implement the reduction of $50.6 million, which is the sum of the revenue requirement amounts related to the 2020 and 2021 GRC years, in electric rates with the next practicable rate change in 2021, but no earlier than April 1, 2021. PG&E will time the implementation and the amortization of the 2020 and 2021 amounts in a manner that smooths future rate changes for customers. PG&E will confer with the Energy Division on these rate adjustments. PG&E will include the reduction of $26.9 million, which is the revenue requirement related to the 2022 GRC year, in electric rates amortized for 12 months in PG&E's 2022 AET submittal, which is expected to be effective on January 1, 2022. The reductions for the distribution function will be recorded in the Distribution Revenue Adjustment Mechanism (DRAM).

This submittal would not increase any current rate or charge, cause the withdrawal of service, or conflict with any rate schedule or rule.

Protests

*****Due to the COVID-19 pandemic and the shelter at home orders, PG&E is currently unable to receive protests or comments to this advice letter via U.S. mail or fax. Please submit protests or comments to this advice letter to EDTariffUnit@cpuc.ca.gov and PGETariffs@pge.com*****

Anyone wishing to protest this submittal may do so by letter sent via U.S. mail, facsimile or E-mail, no later than **February 8, 2021**, which is 20 days after the date of this submittal. Protests must be submitted to:

CPUC Energy Division
ED Tariff Unit
505 Van Ness Avenue, 4th Floor
San Francisco, California 94102

Facsimile: (415) 703-2200
E-mail: EDTariffUnit@cpuc.ca.gov

Copies of protests also should be mailed to the attention of the Director, Energy Division, Room 4004, at the address shown above.

The protest shall also be sent to PG&E either via E-mail or U.S. mail (and by facsimile, if possible) at the address shown below on the same date it is mailed or delivered to the Commission:

Erik Jacobson
Director, Regulatory Relations
c/o Megan Lawson
Pacific Gas and Electric Company
77 Beale Street, Mail Code B13U
P.O. Box 770000
San Francisco, California 94177

Facsimile: (415) 973-3582
E-mail: PGETariffs@pge.com

Any person (including individuals, groups, or organizations) may protest or respond to an advice letter (General Order 96-B, Section 7.4). The protest shall contain the following information: specification of the advice letter protested; grounds for the protest; supporting factual information or legal argument; name, telephone number, postal address, and (where appropriate) e-mail address of the protestant; and statement that the protest was sent to the utility no later than the day on which the protest was submitted to the reviewing Industry Division (General Order 96-B, Section 3.11).

Effective Date

Pursuant to General Order (GO) 96-B, Rule 5.2, **and OP 12 of D.20-12-005**, this advice letter is submitted with a Tier 2 designation. PG&E requests that this **Tier 2** advice submittal become effective on regular notice, **February 18, 2021** which is 30 calendar days after the date of submittal.

Notice

In accordance with General Order 96-B, Section IV, a copy of this advice letter is being sent electronically and via U.S. mail to parties shown on the attached list **and the parties on the service list for A.18-12-009**. Address changes to the General Order 96-B service list should be directed to PG&E at email address PGETariffs@pge.com. For changes to any other service list, please contact the Commission's Process Office at (415) 703-2021 or at Process_Office@cpuc.ca.gov. Send all electronic approvals to PGETariffs@pge.com. Advice letter submittals can also be accessed electronically at: http://www.pge.com/tariffs/.

/S/

Erik Jacobson
Director, Regulatory Relations

Attachments

cc: Service List A.18-12-009

ADVICE LETTER SUMMARY

ENERGY UTILITY

MUST BE COMPLETED BY UTILITY (Attach additional pages as needed)

Company name/CPUC Utility No.: Pacific Gas and Electric Company (ID U 39 M)

Utility type:
- [x] ELC
- [x] GAS
- [ ] WATER
- [ ] PLC
- [ ] HEAT

Contact Person: Stuart Rubio
Phone #: (415) 973-4587
E-mail: PGETariffs@pge.com
E-mail Disposition Notice to: SHR8@pge.com

EXPLANATION OF UTILITY TYPE
ELC = Electric GAS = Gas WATER = Water
PLC = Pipeline HEAT = Heat

(Date Submitted / Received Stamp by CPUC)

Advice Letter (AL) #: 4367-G/6062-E

Tier Designation: 2

Subject of AL: Return to Ratepayers of Excess Accumulated Deferred Income Taxes Pursuant to the 2017 Tax Act

Keywords (choose from CPUC listing): Compliance

AL Type: [ ] Monthly [ ] Quarterly [ ] Annual [x] One-Time [ ] Other:

If AL submitted in compliance with a Commission order, indicate relevant Decision/Resolution #:
D. 20-12-005 and 19-08-023

Does AL replace a withdrawn or rejected AL? If so, identify the prior AL: No

Summarize differences between the AL and the prior withdrawn or rejected AL: N/A

Confidential treatment requested? [ ] Yes [x] No

If yes, specification of confidential information:
Confidential information will be made available to appropriate parties who execute a nondisclosure agreement. Name and contact information to request nondisclosure agreement/ access to confidential information:

Resolution required? [ ] Yes [x] No

Requested effective date: 2/18/21

No. of tariff sheets: N/A

Estimated system annual revenue effect (%): N/A

Estimated system average rate effect (%): N/A

When rates are affected by AL, include attachment in AL showing average rate effects on customer classes (residential, small commercial, large C/I, agricultural, lighting).

Tariff schedules affected: N/A

Service affected and changes proposed[1]: N/A

Pending advice letters that revise the same tariff sheets: N/A

[1]Discuss in AL if more space is needed.

Clear Form

Protests and all other correspondence regarding this AL are due no later than 20 days after the date of this submittal, unless otherwise authorized by the Commission, and shall be sent to:

CPUC, Energy Division Attention: Tariff Unit 505 Van Ness Avenue San Francisco, CA 94102 Email: EDTariffUnit@cpuc.ca.gov	Name: Erik Jacobson, c/o Megan Lawson Title: Director, Regulatory Relations Utility Name: Pacific Gas and Electric Company Address: 77 Beale Street, Mail Code B13U City: San Francisco, CA 94177 State: California Zip: 94177 Telephone (xxx) xxx-xxxx: (415)973-2093 Facsimile (xxx) xxx-xxxx: (415)973-3582 Email: PGETariffs@pge.com
	Name: Title: Utility Name: Address: City: State: District of Columbia Zip: Telephone (xxx) xxx-xxxx: Facsimile (xxx) xxx-xxxx: Email:

Clear Form

ATTACHMENT 1

A

Pacific Gas and Electric Company
2020 PG&E GRC Decision 20-12-005 (Adopted)
Results of Operations at Proposed Rates
Electric And Gas Departments
(Thousands of Dollars)

Line No.	Description	Test Year 2020	Attrition Year 2021 Increase	Attrition Year 2021 Total	Attrition Year 2022 Increase	Attrition Year 2022 Total
		(A)	(B)	(C)	(D)	(E)
	REVENUE:					
1	Revenue Collected in Rates	9,102,470	315,969	9,418,439	363,673	9,782,112
2	Plus Other Operating Revenue	194,587	-	194,587	-	194,587
3	Total Operating Revenue	9,297,057	315,969	9,613,026	363,673	9,976,699
	OPERATING EXPENSES:					
4	Energy Costs	-	-	-	-	-
5	Production / Procurement	625,606	(8,993)	616,613	2,067	618,680
6	Storage	-	-	-	-	-
7	Transmission	9,986	198	10,184	75	10,259
8	Distribution	1,437,596	78,210	1,515,805	67,730	1,583,535
9	Customer Accounts	245,782	7,085	252,867	1,716	254,583
10	Uncollectibles	29,845	1,004	30,849	1,165	32,014
11	Customer Services	30,764	749	31,513	471	31,984
12	Administrative and General	1,203,064	29,670	1,232,734	20,129	1,252,864
13	Franchise & SFGR Tax Requirement	75,503	2,661	78,164	2,981	81,145
14	Amortization	23,271	-	23,271	-	23,271
15	Wage Change Impacts	-	-	-	-	-
16	Other Price Change Impacts	-	-	-	-	-
17	Other Adjustments	(1,721)	(2,741)	(4,462)	(29,598)	(34,060)
18	Subtotal Expenses:	3,679,695	107,843	3,787,538	66,736	3,854,274
	TAXES:					
19	Superfund	-	-	-	-	-
20	Property	350,300	16,426	366,726	18,222	384,948
21	Payroll	95,862	3,135	98,997	-	98,997
22	Business	1,199	-	1,199	-	1,199
23	Other	13,723	-	13,723	-	13,723
24	State Corporation Franchise	117,148	(11,983)	105,165	(2,979)	102,186
25	Federal Income	97,424	(37,784)	59,639	(568)	59,072
26	Total Taxes	675,655	(30,206)	645,449	14,675	660,124
27	Depreciation	2,665,083	136,147	2,801,230	157,841	2,959,072
28	Fossil/Hydro Decommissioning	23,259	-	23,259	-	23,259
29	Nuclear Decommissioning	-	-	-	-	-
30	Total Operating Expenses	7,043,692	213,784	7,257,476	239,252	7,496,727
31	Net for Return	2,253,366	102,184	2,355,550	124,421	2,479,971
32	Rate Base	29,462,512	1,580,427	31,042,939	1,956,330	32,999,268

B

Pacific Gas and Electric Company
2020 PG&E GRC Decision 20-12-005 (Adopted) with D.19-08-023 Excess ADIT
Results of Operations at Proposed Rates
Electric And Gas Departments
(Thousands of Dollars)

Line No.	Description	Test Year 2020	Attrition Year 2021 Increase	Attrition Year 2021 Total	Attrition Year 2022 Increase	Attrition Year 2022 Total
		(A)	(B)	(C)	(D)	(E)
	REVENUE:					
1	Revenue Collected in Rates	9,077,513	314,759	9,392,272	361,946	9,754,218
2	Plus Other Operating Revenue	194,484	-	194,484	-	194,484
3	Total Operating Revenue	9,271,997	314,759	9,586,756	361,946	9,948,702
	OPERATING EXPENSES:					
4	Energy Costs	-	-	-	-	-
5	Production / Procurement	625,606	(8,993)	616,613	2,067	618,680
6	Storage	-	-	-	-	-
7	Transmission	9,986	198	10,184	75	10,259
8	Distribution	1,437,596	78,210	1,515,805	67,730	1,583,535
9	Customer Accounts	245,782	7,085	252,867	1,716	254,583
10	Uncollectibles	29,763	1,000	30,763	1,159	31,922
11	Customer Services	30,764	749	31,513	471	31,984
12	Administrative and General	1,203,064	29,670	1,232,734	20,129	1,252,864
13	Franchise & SFGR Tax Requirement	75,315	2,651	77,966	2,967	80,933
14	Amortization	23,271	-	23,271	-	23,271
15	Wage Change Impacts	-	-	-	-	-
16	Other Price Change Impacts	-	-	-	-	-
17	Other Adjustments	(1,721)	(2,741)	(4,462)	(29,598)	(34,060)
18	Subtotal Expenses:	3,679,425	107,829	3,787,254	66,716	3,853,970
	TAXES:					
19	Superfund	-	-	-	-	-
20	Property	350,300	16,426	366,726	18,222	384,948
21	Payroll	95,862	3,135	98,997	-	98,997
22	Business	1,199	-	1,199	-	1,199
23	Other	13,723	-	13,723	-	13,723
24	State Corporation Franchise	114,969	(12,067)	102,902	(3,114)	99,788
25	Federal Income	75,264	(38,145)	37,119	(1,570)	35,549
26	Total Taxes	651,317	(30,651)	620,665	13,538	634,203
27	Depreciation	2,665,083	136,147	2,801,230	157,841	2,959,072
28	Fossil/Hydro Decommissioning	23,259	-	23,259	-	23,259
29	Nuclear Decommissioning	-	-	-	-	-
30	Total Operating Expenses	7,019,083	213,326	7,232,408	238,095	7,470,504
31	Net for Return	2,252,914	101,433	2,354,347	123,851	2,478,199
32	Rate Base	29,456,589	1,570,491	31,027,080	1,948,725	32,975,805

B-A

Pacific Gas and Electric Company
2020 PG&E GRC (Difference)
Results of Operations at Proposed Rates
Electric And Gas Departments
(Thousands of Dollars)

Line No.	Description	Test Year 2020	Attrition Year 2021 Increase	Attrition Year 2021 Total	Attrition Year 2022 Increase	Attrition Year 2022 Total
		(A)	(B)	(C)	(D)	(E)
	REVENUE:					
1	Revenue Collected in Rates	(24,958)	(1,210)	(26,167)	(1,726)	(27,894)
2	Plus Other Operating Revenue	(103)	-	(103)	-	(103)
3	Total Operating Revenue	(25,060)	(1,210)	(26,270)	(1,726)	(27,996)
	OPERATING EXPENSES:					
4	Energy Costs	-	-	-	-	-
5	Production / Procurement	-	-	-	-	-
6	Storage	-	-	-	-	-
7	Transmission	-	-	-	-	-
8	Distribution	-	-	-	-	-
9	Customer Accounts	-	-	-	-	-
10	Uncollectibles	(82)	(4)	(86)	(6)	(91)
11	Customer Services	-	-	-	-	-
12	Administrative and General	-	-	-	-	-
13	Franchise & SFGR Tax Requirement	(188)	(10)	(198)	(14)	(212)
14	Amortization	-	-	-	-	-
15	Wage Change Impacts	-	-	-	-	-
16	Other Price Change Impacts	-	-	-	-	-
17	Other Adjustments	-	-	-	-	-
18	Subtotal Expenses:	(270)	(14)	(284)	(19)	(303)
	TAXES:					
19	Superfund	-	-	-	-	-
20	Property	-	-	-	-	-
21	Payroll	-	-	-	-	-
22	Business	-	-	-	-	-
23	Other	-	-	-	-	-
24	State Corporation Franchise	(2,179)	(84)	(2,264)	(134)	(2,398)
25	Federal Income	(22,159)	(360)	(22,520)	(1,003)	(23,522)
26	Total Taxes	(24,339)	(445)	(24,783)	(1,137)	(25,920)
27	Depreciation	-	-	-	-	-
28	Fossil/Hydro Decommissioning	-	-	-	-	-
29	Nuclear Decommissioning	-	-	-	-	-
30	Total Operating Expenses	(24,609)	(459)	(25,067)	(1,156)	(26,224)
31	Net for Return	(451)	(751)	(1,202)	(570)	(1,773)
32	Rate Base	(5,923)	(9,936)	(15,859)	(7,604)	(23,463)

A

Pacific Gas and Electric Company
2020 PG&E GRC Decision 20-12-005 (Adopted)
Income Taxes at Proposed Rates
Electric And Gas Departments
(Thousands of Dollars)

Line No.	Description	Test Year 2020	Attrition Year 2021 Increase	Attrition Year 2021 Total	Attrition Year 2022 Increase	Attrition Year 2022 Total
		(A)	(B)	(C)	(D)	(E)
1	Revenues	9,297,057	315,969	9,613,026	363,673	9,976,699
2	O&M Expenses	3,679,695	107,843	3,787,538	66,736	3,854,274
3	Nuclear Decommissioning Expense	-	-	-	-	-
4	Superfund Tax	-	-	-	-	-
5	Taxes Other Than Income	461,083	19,561	480,644	18,222	498,866
6	Subtotal	5,156,279	188,565	5,344,844	278,715	5,623,559
	DEDUCTIONS FROM TAXABLE INCOME:					
7	Interest Charge Adjustment	688,837	53,966	742,803	68,684	811,488
8	Fiscal/Calendar Property Tax Adjustment	11,399	-	11,399	-	11,399
9	Operating Expense Adjustments	11,879	-	11,879	-	11,879
10	Repair Deduction	963,328	158,807	1,122,135	181,460	1,303,595
11	Removal Cost Adjustment	(6,395)	-	(6,395)	-	(6,395)
12	Vacation Pay Adjustment	(3,309)	-	(3,309)	-	(3,309)
13	Capitalized Software Adjustment	64,425	-	64,425	(64,425)	-
14	Subtotal Deductions	1,730,163	212,774	1,942,937	185,720	2,128,657
	CCFT TAXES:					
15	CCFT Capitalized Interest Adjustment	8,364	-	8,364	-	8,364
16	CCFT Tax Depreciation - Declining Balance	-	-	-	-	-
17	CCFT Tax Depreciation - Fixed Assets	1,998,231	111,343	2,109,574	126,699	2,236,273
18	CCFT Tax Depreciation - Other	-	-	-	-	-
19	Capitalized Overhead - Cost For Gas Inventory	-	-	-	-	-
20	Other Adjustment	-	-	-	-	-
21	Subtotal Deductions	3,736,758	324,117	4,060,875	312,419	4,373,294
22	Taxable Income for CCFT	1,419,521	(135,552)	1,283,969	(33,704)	1,250,265
23	CCFT	125,486	(11,983)	113,503	(2,979)	110,523
24	State Tax Credits	(2,043)	-	(2,043)	-	(2,043)
25	Current CCFT	123,443	(11,983)	111,460	(2,979)	108,480
26	Deferred Taxes - Reg Asset	-	-	-	-	-
27	Deferred Taxes - Interest	739	-	739	-	739
28	Deferred Taxes - Vacation	(293)	-	(293)	-	(293)
29	Deferred Taxes - Other	-	-	-	-	-
30	Deferred Taxes - Fixed Assets	(6,741)	-	(6,741)	-	(6,741)
31	Total CCFT	117,148	(11,983)	105,165	(2,979)	102,186
	FEDERAL TAXES:					
32	CCFT - Prior Year Adjustment	69,476	53,967	123,443	(11,983)	111,460
33	FIT Capitalized Interest Adjustment	2,218	-	2,218	-	2,218
34	FIT Tax Depreciation - Declining Balance	-	-	-	-	-
35	FIT Tax Depreciation - SLRL	-	-	-	-	-
36	FIT Tax Depreciation - Fixed Assets	1,462,755	93,102	1,555,857	107,140	1,662,996
37	FIT Tax Depreciation - Other	-	-	-	-	-
38	Capitalized Overhead - Cost For Gas Inventory	-	-	-	-	-
39	Other Adjustment	-	-	-	-	-
40	FIT Preferred Dividend Adjustment	2,710	-	2,710	-	2,710
41	Subtotal Deductions	3,267,322	359,842	3,627,164	280,877	3,908,041
42	Taxable Income for FIT	1,888,957	(171,277)	1,717,680	(2,161)	1,715,518
43	Federal Income Tax	396,681	(35,968)	360,713	(454)	360,259
44	Federal Tax Credits	(7,643)	-	(7,643)	-	(7,643)
45	Tax Effect of MTD & Prod Tax Credits	-	-	-	-	-
46	Deferred Taxes - Interest	466	-	466	-	466
47	Deferred Taxes - Vacation	(695)	-	(695)	-	(695)
48	Amortization of Excess DFIT	(78,935)	(2,983)	(81,918)	(3,073)	(84,991)
49	Deferred Taxes - Fixed Assets	(212,450)	1,167	(211,283)	2,959	(208,324)
50	Total Federal Income Tax	97,424	(37,784)	59,639	(568)	59,072

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Pacific Gas and Electric Company
2020 PG&E GRC Decision 20-12-005 (Adopted) with D.19-08-023 Excess ADIT
Income Taxes at Proposed Rates
Electric And Gas Departments
(Thousands of Dollars)

Line No.	Description	Test Year 2020	Attrition Year 2021 Increase	Attrition Year 2021 Total	Attrition Year 2022 Increase	Attrition Year 2022 Total
		(A)	(B)	(C)	(D)	(E)
1	Revenues	9,271,997	314,759	9,586,756	361,946	9,948,702
2	O&M Expenses	3,679,425	107,829	3,787,254	66,716	3,853,970
3	Nuclear Decommissioning Expense	-	-	-	-	-
4	Superfund Tax	-	-	-	-	-
5	Taxes Other Than Income	461,083	19,561	480,644	18,222	498,866
6	Subtotal	5,131,489	187,369	5,318,858	277,008	5,595,866
	DEDUCTIONS FROM TAXABLE INCOME:					
7	Interest Charge Adjustment	688,697	53,726	742,423	68,496	810,919
8	Fiscal/Calendar Property Tax Adjustment	11,399	-	11,399	-	11,399
9	Operating Expense Adjustments	11,879	-	11,879	-	11,879
10	Repair Deduction	963,328	158,807	1,122,135	181,460	1,303,595
11	Removal Cost Adjustment	(6,395)	-	(6,395)	-	(6,395)
12	Vacation Pay Adjustment	(3,309)	-	(3,309)	-	(3,309)
13	Capitalized Software Adjustment	64,425	-	64,425	(64,425)	-
14	Subtotal Deductions	1,730,023	212,533	1,942,556	185,532	2,128,088
	CCFT TAXES:					
15	CCFT Capitalized Interest Adjustment	8,364	-	8,364	-	8,364
16	CCFT Tax Depreciation - Declining Balance	-	-	-	-	-
17	CCFT Tax Depreciation - Fixed Assets	1,998,231	111,343	2,109,574	126,699	2,236,273
18	CCFT Tax Depreciation - Other	-	-	-	-	-
19	Capitalized Overhead - Cost For Gas Inventory	-	-	-	-	-
20	Other Adjustment	-	-	-	-	-
21	Subtotal Deductions	3,736,618	323,876	4,060,494	312,231	4,372,725
22	Taxable Income for CCFT	1,394,871	(136,507)	1,258,363	(35,223)	1,223,141
23	CCFT	123,307	(12,067)	111,239	(3,114)	108,126
24	State Tax Credits	(2,043)	-	(2,043)	-	(2,043)
25	Current CCFT	121,263	(12,067)	109,196	(3,114)	106,083
26	Deferred Taxes - Reg Asset	-	-	-	-	-
27	Deferred Taxes - Interest	739	-	739	-	739
28	Deferred Taxes - Vacation	(293)	-	(293)	-	(293)
29	Deferred Taxes - Other	-	-	-	-	-
30	Deferred Taxes - Fixed Assets	(6,741)	-	(6,741)	-	(6,741)
31	Total CCFT	114,969	(12,067)	102,902	(3,114)	99,788
	FEDERAL TAXES:					
32	CCFT - Prior Year Adjustment	69,476	51,788	121,263	(12,067)	109,196
33	FIT Capitalized Interest Adjustment	2,218	-	2,218	-	2,218
34	FIT Tax Depreciation - Declining Balance	-	-	-	-	-
35	FIT Tax Depreciation - SLRL	-	-	-	-	-
36	FIT Tax Depreciation - Fixed Assets	1,462,755	93,102	1,555,857	107,140	1,662,996
37	FIT Tax Depreciation - Other	-	-	-	-	-
38	Capitalized Overhead - Cost For Gas Inventory	-	-	-	-	-
39	Other Adjustment	-	-	-	-	-
40	FIT Preferred Dividend Adjustment	2,710	-	2,710	-	2,710
41	Subtotal Deductions	3,267,182	357,423	3,624,605	280,604	3,905,209
42	Taxable Income for FIT	1,864,307	(170,054)	1,694,253	(3,596)	1,690,657
43	Federal Income Tax	391,504	(35,711)	355,793	(755)	355,038
44	Federal Tax Credits	(7,643)	-	(7,643)	-	(7,643)
45	Tax Effect of MTD & Prod Tax Credits	-	-	-	-	-
46	Deferred Taxes - Interest	776	-	776	-	776
47	Deferred Taxes - Vacation	(695)	-	(695)	-	(695)
48	Amortization of Excess DFIT	(103,827)	(3,626)	(107,453)	(3,735)	(111,188)
49	Deferred Taxes - Fixed Assets	(204,852)	1,193	(203,659)	2,920	(200,739)
50	Total Federal Income Tax	75,264	(38,145)	37,119	(1,570)	35,549

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Pacific Gas and Electric Company
2020 PG&E GRC (Difference)
Income Taxes at Proposed Rates
Electric And Gas Departments
(Thousands of Dollars)

Line No.	Description	Test Year 2020	Attrition Year 2021 Increase	Attrition Year 2021 Total	Attrition Year 2022 Increase	Attrition Year 2022 Total
		(A)	(B)	(C)	(D)	(E)
1	Revenues	(25,060)	(1,210)	(26,270)	(1,726)	(27,996)
2	O&M Expenses	(270)	(14)	(284)	(19)	(303)
3	Nuclear Decommissioning Expense	-	-	-	-	-
4	Superfund Tax	-	-	-	-	-
5	Taxes Other Than Income	-	-	-	-	-
6	Subtotal	(24,790)	(1,196)	(25,986)	(1,707)	(27,693)
	DEDUCTIONS FROM TAXABLE INCOME:					
7	Interest Charge Adjustment	(140)	(240)	(380)	(188)	(568)
8	Fiscal/Calendar Property Tax Adjustment	-	-	-	-	-
9	Operating Expense Adjustments	-	-	-	-	-
10	Repair Deduction	-	-	-	-	-
11	Removal Cost Adjustment	-	-	-	-	-
12	Vacation Pay Adjustment	-	-	-	-	-
13	Capitalized Software Adjustment	-	-	-	-	-
14	Subtotal Deductions	(140)	(240)	(380)	(188)	(568)
	CCFT TAXES:					
15	CCFT Capitalized Interest Adjustment	-	-	-	-	-
16	CCFT Tax Depreciation - Declining Balance	-	-	-	-	-
17	CCFT Tax Depreciation - Fixed Assets	-	-	-	-	-
18	CCFT Tax Depreciation - Other	-	-	-	-	-
19	Capitalized Overhead - Cost For Gas Inventory	-	-	-	-	-
20	Other Adjustment	-	-	-	-	-
21	Subtotal Deductions	(140)	(240)	(380)	(188)	(568)
22	Taxable Income for CCFT	(24,650)	(955)	(25,606)	(1,519)	(27,125)
23	CCFT	(2,179)	(84)	(2,264)	(134)	(2,398)
24	State Tax Credits	-	-	-	-	-
25	Current CCFT	(2,179)	(84)	(2,264)	(134)	(2,398)
26	Deferred Taxes - Reg Asset	-	-	-	-	-
27	Deferred Taxes - Interest	-	-	-	-	-
28	Deferred Taxes - Vacation	-	-	-	-	-
29	Deferred Taxes - Other	-	-	-	-	-
30	Deferred Taxes - Fixed Assets	-	-	-	-	-
31	Total CCFT	(2,179)	(84)	(2,264)	(134)	(2,398)
	FEDERAL TAXES:					
32	CCFT - Prior Year Adjustment	-	(2,179)	(2,179)	(84)	(2,264)
33	FIT Capitalized Interest Adjustment	-	-	-	-	-
34	FIT Tax Depreciation - Declining Balance	-	-	-	-	-
35	FIT Tax Depreciation - SLRL	-	-	-	-	-
36	FIT Tax Depreciation - Fixed Assets	-	-	-	-	-
37	FIT Tax Depreciation - Other	-	-	-	-	-
38	Capitalized Overhead - Cost For Gas Inventory	-	-	-	-	-
39	Other Adjustment	-	-	-	-	-
40	FIT Preferred Dividend Adjustment	-	-	-	-	-
41	Subtotal Deductions	(140)	(2,420)	(2,559)	(273)	(2,832)
42	Taxable Income for FIT	(24,650)	1,224	(23,426)	(1,434)	(24,861)
43	Federal Income Tax	(5,177)	257	(4,920)	(301)	(5,221)
44	Federal Tax Credits	-	-	-	-	-
45	Tax Effect of MTD & Prod Tax Credits	-	-	-	-	-
46	Deferred Taxes - Interest	310	-	310	-	310
47	Deferred Taxes - Vacation	-	-	-	-	-
48	Amortization of Excess DFIT	(24,892)	(643)	(25,535)	(662)	(26,197)
49	Deferred Taxes - Fixed Assets	7,598	26	7,624	(39)	7,585
50	Total Federal Income Tax	(22,159)	(360)	(22,520)	(1,003)	(23,522)

A

Pacific Gas and Electric Company
2020 PG&E GRC Decision 20-12-005 (Adopted)
Electric And Gas Departments
Rate Base - Attrition
(Thousands of Dollars)

Line No.		2020		2021			2022		
		End Of Year	WAVG Year	End Of Year	WAVG Year	WAVG Increase	End Of Year	WAVG Year	WAVG Increase
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	PLANT IN SERVICE								
1	Beginning of Year	65,784,256	65,805,929	68,829,118	68,846,723	3,040,794	72,387,149	72,404,754	3,558,031
2	Net Additions	3,080,072	1,538,234	3,593,241	1,792,161	253,928	4,094,208	2,019,347	227,186
3	Total	68,864,328	67,344,163	72,422,359	70,638,884	3,294,721	76,481,357	74,424,101	3,785,217
	WORKING CAPITAL								
4	Material & Supplies - Fuel	-	-	-	-	-	-	-	-
5	Material & Supplies	261,614	261,614	257,597	257,597	(4,017)	253,514	253,514	(4,083)
6	Working Cash	741,122	741,122	741,122	741,122	-	741,122	741,122	-
7	Total	1,002,736	1,002,736	998,720	998,720	(4,017)	994,636	994,636	(4,083)
	TRA ADJUSTMENTS								
8	Capitalized Interest	17,705	17,076	17,705	17,705	628	17,705	17,705	-
9	Deferred Vacation	29,334	28,871	29,334	29,334	463	29,334	29,334	-
10	CIAC Deferral	469,903	475,666	469,903	469,903	(5,763)	469,903	469,903	-
11	Total	516,941	521,613	516,941	516,941	(4,672)	516,941	516,941	-
12	CUSTOMER ADVANCES	77,259	77,259	77,259	77,259	-	77,259	77,259	-
	DEFERRED TAXES								
13	Accum Def Taxes - Reg Asset	(11,524)	(12,083)	(11,524)	(11,524)	559	(11,524)	(11,524)	-
14	Accum Def Taxes - Fixed Assets	4,683,642	4,795,000	4,472,359	4,578,000	(217,000)	4,264,035	4,368,197	(209,803)
15	Accum Def Taxes - Other	-	-	-	-	-	-	-	-
16	Accum Def ITC	202,998	208,283	202,998	202,998	(5,284)	202,998	202,998	-
17	Deferred Taxes-Other	-	-	-	-	-	-	-	-
18	Total Deferred Taxes	4,875,116	4,991,200	4,663,833	4,769,475	(221,725)	4,455,509	4,559,671	(209,803)
	DEPRECIATION RESERVE								
19	Beginning of Year	33,380,191	33,380,191	35,259,275	35,259,275	1,879,084	37,265,067	37,265,067	2,005,792
20	Depreciation Expense	2,653,132	1,326,566	2,789,279	1,394,640	68,074	2,947,120	1,473,560	78,921
21	Net Salvage/Retirements	(774,048)	(369,215)	(783,487)	(389,042)	(19,827)	(888,783)	(439,147)	(50,105)
22	Total	35,259,275	34,337,542	37,265,067	36,264,873	1,927,331	39,323,405	38,299,480	2,034,608
23	RATE BASE	30,172,355	29,462,512	31,931,861	31,042,939	1,580,427	34,136,761	32,999,268	1,956,330

B

Pacific Gas and Electric Company
2020 PG&E GRC Decision 20-12-005 (Adopted) with D.19-08-023 Excess ADIT
Electric And Gas Departments
Rate Base - Attrition
(Thousands of Dollars)

Line No.		2020		2021			2022		
		End Of Year	WAVG Year	End Of Year	WAVG Year	WAVG Increase	End Of Year	WAVG Year	WAVG Increase
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	PLANT IN SERVICE								
1	Beginning of Year	65,784,256	65,805,929	68,829,118	68,846,723	3,040,794	72,387,149	72,404,754	3,558,031
2	Net Additions	3,080,072	1,538,234	3,593,241	1,792,161	253,928	4,094,208	2,019,347	227,186
3	Total	68,864,328	67,344,163	72,422,359	70,638,884	3,294,721	76,481,357	74,424,101	3,785,217
	WORKING CAPITAL								
4	Material & Supplies - Fuel	-	-	-	-	-	-	-	-
5	Material & Supplies	261,614	261,614	257,597	257,597	(4,017)	253,514	253,514	(4,083)
6	Working Cash	739,917	739,917	739,917	739,917	-	739,917	739,917	-
7	Total	1,001,531	1,001,531	997,514	997,514	(4,017)	993,431	993,431	(4,083)
	TRA ADJUSTMENTS								
8	Capitalized Interest	17,705	17,076	17,705	17,705	628	17,705	17,705	-
9	Deferred Vacation	29,334	28,871	29,334	29,334	463	29,334	29,334	-
10	CIAC Deferral	469,903	475,666	469,903	469,903	(5,763)	469,903	469,903	-
11	Total	516,941	521,613	516,941	516,941	(4,672)	516,941	516,941	-
12	CUSTOMER ADVANCES	77,259	77,259	77,259	77,259	-	77,259	77,259	-
	DEFERRED TAXES								
13	Accum Def Taxes - Reg Asset	(11,524)	(12,083)	(11,524)	(11,524)	559	(11,524)	(11,524)	-
14	Accum Def Taxes - Fixed Assets	4,694,483	4,799,718	4,490,824	4,592,654	(207,064)	4,290,085	4,390,455	(202,199)
15	Accum Def Taxes - Other	-	-	-	-	-	-	-	-
16	Accum Def ITC	202,998	208,283	202,998	202,998	(5,284)	202,998	202,998	-
17	Deferred Taxes-Other	-	-	-	-	-	-	-	-
18	Total Deferred Taxes	4,885,957	4,995,918	4,682,298	4,784,128	(211,790)	4,481,559	4,581,929	(202,199)
	DEPRECIATION RESERVE								
19	Beginning of Year	33,380,191	33,380,191	35,259,275	35,259,275	1,879,084	37,265,067	37,265,067	2,005,792
20	Depreciation Expense	2,653,132	1,326,566	2,789,279	1,394,640	68,074	2,947,120	1,473,560	78,921
21	Net Salvage/Retirements	(774,048)	(369,215)	(783,487)	(389,042)	(19,827)	(888,783)	(439,147)	(50,105)
22	Total	35,259,275	34,337,542	37,265,067	36,264,873	1,927,331	39,323,405	38,299,480	2,034,608
23	RATE BASE	30,160,308	29,456,589	31,912,190	31,027,080	1,570,491	34,109,506	32,975,805	1,948,725

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Pacific Gas and Electric Company
2020 PG&E GRC (Difference)
Electric And Gas Departments
Rate Base - Attrition
(Thousands of Dollars)

Line No.		2020		2021			2022		
		End Of Year	WAVG Year	End Of Year	WAVG Year	WAVG Increase	End Of Year	WAVG Year	WAVG Increase
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	PLANT IN SERVICE								
1	Beginning of Year	-	-	-	-	-	-	-	-
2	Net Additions	-	-	-	-	-	-	-	-
3	Total	-	-	-	-	-	-	-	-
	WORKING CAPITAL								
4	Material & Supplies - Fuel	-	-	-	-	-	-	-	-
5	Material & Supplies	-	-	-	-	-	-	-	-
6	Working Cash	(1,205)	(1,205)	(1,205)	(1,205)	-	(1,205)	(1,205)	-
7	Total	(1,205)	(1,205)	(1,205)	(1,205)	-	(1,205)	(1,205)	-
	TRA ADJUSTMENTS								
8	Capitalized Interest	-	-	-	-	-	-	-	-
9	Deferred Vacation	-	-	-	-	-	-	-	-
10	CIAC Deferral	-	-	-	-	-	-	-	-
11	Total	-	-	-	-	-	-	-	-
12	CUSTOMER ADVANCES	-	-	-	-	-	-	-	-
	DEFERRED TAXES								
13	Accum Def Taxes - Reg Asset	-	-	-	-	-	-	-	-
14	Accum Def Taxes - Fixed Assets	10,842	4,718	18,465	14,653	9,936	26,050	22,258	7,604
15	Accum Def Taxes - Other	-	-	-	-	-	-	-	-
16	Accum Def ITC	-	-	-	-	-	-	-	-
17	Deferred Taxes-Other	-	-	-	-	-	-	-	-
18	Total Deferred Taxes	10,842	4,718	18,465	14,653	9,936	26,050	22,258	7,604
	DEPRECIATION RESERVE								
19	Beginning of Year	-	-	-	-	-	-	-	-
20	Depreciation Expense	-	-	-	-	-	-	-	-
21	Net Salvage/Retirements	-	-	-	-	-	-	-	-
22	Total	-	-	-	-	-	-	-	-
23	RATE BASE	(12,047)	(5,923)	(19,671)	(15,859)	(9,936)	(27,255)	(23,463)	(7,604)

A

Pacific Gas and Electric Company
2020 PG&E GRC Decision 20-12-005 (Adopted)
Results of Operations at Proposed Rates
Electric Distribution
(Thousands of Dollars)

Line No.	Description	Test Year 2020	Attrition Year 2021 Increase	Attrition Year 2021 Total	Attrition Year 2022 Increase	Attrition Year 2022 Total
		(A)	(B)	(C)	(D)	(E)
	REVENUE:					
1	Revenue Collected in Rates	4,799,849	210,781	5,010,630	276,605	5,287,234
2	Plus Other Operating Revenue	158,665	-	158,665	-	158,665
3	Total Operating Revenue	4,958,514	210,781	5,169,295	276,605	5,445,900
	OPERATING EXPENSES:					
4	Energy Costs	-	-	-	-	-
5	Production / Procurement	-	-	-	-	-
6	Storage	-	-	-	-	-
7	Transmission	1,959	39	1,998	15	2,013
8	Distribution	1,057,769	67,888	1,125,657	64,051	1,189,707
9	Customer Accounts	138,328	3,992	142,320	957	143,277
10	Uncollectibles	16,128	686	16,813	900	17,713
11	Customer Services	14,417	361	14,778	203	14,981
12	Administrative and General	529,708	12,933	542,641	8,715	551,355
13	Franchise & SFGR Tax Requirement	38,258	1,626	39,884	2,134	42,019
14	Amortization	-	-	-	-	-
15	Wage Change Impacts	-	-	-	-	-
16	Other Price Change Impacts	-	-	-	-	-
17	Other Adjustments	7,571	(924)	6,647	(10,947)	(4,300)
18	Subtotal Expenses:	1,804,138	86,601	1,890,738	66,026	1,956,764
	TAXES:					
19	Superfund	-	-	-	-	-
20	Property	206,535	9,572	216,107	10,358	226,465
21	Payroll	38,850	1,270	40,121	-	40,121
22	Business	537	-	537	-	537
23	Other	6,145	-	6,145	-	6,145
24	State Corporation Franchise	66,142	(11,248)	54,893	1,362	56,256
25	Federal Income	57,088	(33,405)	23,683	7,366	31,049
26	Total Taxes	375,296	(33,811)	341,485	19,086	360,572
27	Depreciation	1,498,006	88,705	1,586,711	104,695	1,691,406
28	Fossil/Hydro Decommissioning	-	-	-	-	-
29	Nuclear Decommissioning	-	-	-	-	-
30	Total Operating Expenses	3,677,439	141,495	3,818,935	189,807	4,008,742
31	Net for Return	1,281,075	69,285	1,350,360	86,798	1,437,158
32	Rate Base	16,817,603	1,151,539	17,969,142	1,466,486	19,435,628

B

Pacific Gas and Electric Company
2020 PG&E GRC Decision 20-12-005 (Adopted) with D.19-08-023 Excess ADIT
Results of Operations at Proposed Rates
Electric Distribution
(Thousands of Dollars)

Line No.	Description	Test Year 2020	Attrition Year 2021 Increase	Attrition Year 2021 Total	Attrition Year 2022 Increase	Attrition Year 2022 Total
		(A)	(B)	(C)	(D)	(E)
	REVENUE:					
1	Revenue Collected in Rates	4,774,874	210,121	4,984,995	275,327	5,260,322
2	Plus Other Operating Revenue	158,563	-	158,563	-	158,563
3	Total Operating Revenue	4,933,437	210,121	5,143,558	275,327	5,418,884
	OPERATING EXPENSES:					
4	Energy Costs	-	-	-	-	-
5	Production / Procurement	-	-	-	-	-
6	Storage	-	-	-	-	-
7	Transmission	1,959	39	1,998	15	2,013
8	Distribution	1,057,769	67,888	1,125,657	64,051	1,189,707
9	Customer Accounts	138,328	3,992	142,320	957	143,277
10	Uncollectibles	16,046	683	16,730	896	17,625
11	Customer Services	14,417	361	14,778	203	14,981
12	Administrative and General	529,708	12,933	542,641	8,715	551,355
13	Franchise & SFGR Tax Requirement	38,065	1,621	39,686	2,124	41,810
14	Amortization	-	-	-	-	-
15	Wage Change Impacts	-	-	-	-	-
16	Other Price Change Impacts	-	-	-	-	-
17	Other Adjustments	7,571	(924)	6,647	(10,947)	(4,300)
18	Subtotal Expenses:	1,803,863	86,593	1,890,456	66,012	1,956,468
	TAXES:					
19	Superfund	-	-	-	-	-
20	Property	206,535	9,572	216,107	10,358	226,465
21	Payroll	38,850	1,270	40,121	-	40,121
22	Business	537	-	537	-	537
23	Other	6,145	-	6,145	-	6,145
24	State Corporation Franchise	63,959	(11,292)	52,667	1,262	53,930
25	Federal Income	34,801	(33,513)	1,288	6,588	7,876
26	Total Taxes	350,826	(33,962)	316,864	18,209	335,073
27	Depreciation	1,498,006	88,705	1,586,711	104,695	1,691,406
28	Fossil/Hydro Decommissioning	-	-	-	-	-
29	Nuclear Decommissioning	-	-	-	-	-
30	Total Operating Expenses	3,652,694	141,337	3,794,031	188,916	3,982,947
31	Net for Return	1,280,743	68,784	1,349,527	86,411	1,435,938
32	Rate Base	16,813,231	1,144,850	17,958,080	1,461,273	19,419,353

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Pacific Gas and Electric Company
2020 PG&E GRC (Difference)
Results of Operations at Proposed Rates
Electric Distribution
(Thousands of Dollars)

Line No.	Description	Test Year 2020	Attrition Year 2021 Increase	Attrition Year 2021 Total	Attrition Year 2022 Increase	Attrition Year 2022 Total
		(A)	(B)	(C)	(D)	(E)
	REVENUE:					
1	Revenue Collected in Rates	(24,975)	(660)	(25,635)	(1,278)	(26,913)
2	Plus Other Operating Revenue	(103)	-	(103)	-	(103)
3	Total Operating Revenue	(25,077)	(660)	(25,737)	(1,278)	(27,015)
	OPERATING EXPENSES:					
4	Energy Costs	-	-	-	-	-
5	Production / Procurement	-	-	-	-	-
6	Storage	-	-	-	-	-
7	Transmission	-	-	-	-	-
8	Distribution	-	-	-	-	-
9	Customer Accounts	-	-	-	-	-
10	Uncollectibles	(82)	(2)	(84)	(4)	(88)
11	Customer Services	-	-	-	-	-
12	Administrative and General	-	-	-	-	-
13	Franchise & SFGR Tax Requirement	(193)	(5)	(199)	(10)	(208)
14	Amortization	-	-	-	-	-
15	Wage Change Impacts	-	-	-	-	-
16	Other Price Change Impacts	-	-	-	-	-
17	Other Adjustments	-	-	-	-	-
18	Subtotal Expenses:	(275)	(7)	(282)	(14)	(296)
	TAXES:					
19	Superfund	-	-	-	-	-
20	Property	-	-	-	-	-
21	Payroll	-	-	-	-	-
22	Business	-	-	-	-	-
23	Other	-	-	-	-	-
24	State Corporation Franchise	(2,183)	(43)	(2,226)	(100)	(2,326)
25	Federal Income	(22,287)	(108)	(22,395)	(778)	(23,173)
26	Total Taxes	(24,470)	(151)	(24,622)	(878)	(25,499)
27	Depreciation	-	-	-	-	-
28	Fossil/Hydro Decommissioning	-	-	-	-	-
29	Nuclear Decommissioning	-	-	-	-	-
30	Total Operating Expenses	(24,745)	(159)	(24,904)	(892)	(25,795)
31	Net for Return	(332)	(501)	(834)	(386)	(1,220)
32	Rate Base	(4,373)	(6,689)	(11,062)	(5,213)	(16,275)

A

Pacific Gas and Electric Company
2020 PG&E GRC Decision 20-12-005 (Adopted)
Income Taxes at Proposed Rates
Electric Distribution
(Thousands of Dollars)

Line No.	Description	Test Year 2020	Attrition Year 2021 Increase	Attrition Year 2021 Total	Attrition Year 2022 Increase	Attrition Year 2022 Total
		(A)	(B)	(C)	(D)	(E)
1	Revenues	4,958,514	210,781	5,169,295	276,605	5,445,900
2	O&M Expenses	1,804,138	86,601	1,890,738	66,026	1,956,764
3	Nuclear Decommissioning Expense	-	-	-	-	-
4	Superfund Tax	-	-	-	-	-
5	Taxes Other Than Income	252,067	10,842	262,909	10,358	273,267
6	Subtotal	2,902,310	113,338	3,015,648	200,221	3,215,869
	DEDUCTIONS FROM TAXABLE INCOME:					
7	Interest Charge Adjustment	397,911	44,027	441,937	57,377	499,314
8	Fiscal/Calendar Property Tax Adjustment	6,766	-	6,766	-	6,766
9	Operating Expense Adjustments	47,992	-	47,992	-	47,992
10	Repair Deduction	519,469	126,195	645,664	85,205	730,870
11	Removal Cost Adjustment	28,259	-	28,259	-	28,259
12	Vacation Pay Adjustment	(1,484)	-	(1,484)	-	(1,484)
13	Capitalized Software Adjustment	37,158	-	37,158	(37,158)	-
14	Subtotal Deductions	1,036,071	170,222	1,206,293	105,424	1,311,717
	CCFT TAXES:					
15	CCFT Capitalized Interest Adjustment	4,449	-	4,449	-	4,449
16	CCFT Tax Depreciation - Declining Balance	-	-	-	-	-
17	CCFT Tax Depreciation - Fixed Assets	1,084,431	70,361	1,154,792	79,384	1,234,176
18	CCFT Tax Depreciation - Other	-	-	-	-	-
19	Capitalized Overhead - Cost For Gas Inventory	-	-	-	-	-
20	Other Adjustment	-	-	-	-	-
21	Subtotal Deductions	2,124,951	240,583	2,365,534	184,808	2,550,342
22	Taxable Income for CCFT	777,359	(127,245)	650,114	15,413	665,526
23	CCFT	68,719	(11,248)	57,470	1,362	58,833
24	State Tax Credits	(433)	-	(433)	-	(433)
25	Current CCFT	68,285	(11,248)	57,037	1,362	58,399
26	Deferred Taxes - Reg Asset	-	-	-	-	-
27	Deferred Taxes - Interest	393	-	393	-	393
28	Deferred Taxes - Vacation	(131)	-	(131)	-	(131)
29	Deferred Taxes - Other	-	-	-	-	-
30	Deferred Taxes - Fixed Assets	(2,405)	-	(2,405)	-	(2,405)
31	Total CCFT	66,142	(11,248)	54,893	1,362	56,256
	FEDERAL TAXES:					
32	CCFT - Prior Year Adjustment	27,753	40,532	68,285	(11,248)	57,037
33	FIT Capitalized Interest Adjustment	3,544	-	3,544	-	3,544
34	FIT Tax Depreciation - Declining Balance	-	-	-	-	-
35	FIT Tax Depreciation - SLRL	-	-	-	-	-
36	FIT Tax Depreciation - Fixed Assets	763,044	60,741	823,785	69,826	893,611
37	FIT Tax Depreciation - Other	-	-	-	-	-
38	Capitalized Overhead - Cost For Gas Inventory	-	-	-	-	-
39	Other Adjustment	-	-	-	-	-
40	FIT Preferred Dividend Adjustment	300	-	300	-	300
41	Subtotal Deductions	1,830,712	271,496	2,102,207	164,002	2,266,209
42	Taxable Income for FIT	1,071,598	(158,158)	913,440	36,219	949,660
43	Federal Income Tax	225,036	(33,213)	191,822	7,606	199,429
44	Federal Tax Credits	(716)	-	(716)	-	(716)
45	Tax Effect of MTD & Prod Tax Credits	-	-	-	-	-
46	Deferred Taxes - Interest	744	-	744	-	744
47	Deferred Taxes - Vacation	(312)	-	(312)	-	(312)
48	Amortization of Excess DFIT	(41,342)	(1,721)	(43,063)	(1,773)	(44,836)
49	Deferred Taxes - Fixed Assets	(126,323)	1,530	(124,793)	1,533	(123,260)
50	Total Federal Income Tax	57,088	(33,405)	23,683	7,366	31,049

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Pacific Gas and Electric Company
2020 PG&E GRC Decision 20-12-005 (Adopted) with D.19-08-023 Excess ADIT
Income Taxes at Proposed Rates
Electric Distribution
(Thousands of Dollars)

Line No.	Description	Test Year 2020	Attrition Year 2021 Increase	Attrition Year 2021 Total	Attrition Year 2022 Increase	Attrition Year 2022 Total
		(A)	(B)	(C)	(D)	(E)
1	Revenues	4,933,437	210,121	5,143,558	275,327	5,418,884
2	O&M Expenses	1,803,863	86,593	1,890,456	66,012	1,956,468
3	Nuclear Decommissioning Expense	-	-	-	-	-
4	Superfund Tax	-	-	-	-	-
5	Taxes Other Than Income	252,067	10,842	262,909	10,358	273,267
6	Subtotal	2,877,508	112,685	2,990,193	198,957	3,189,149
	DEDUCTIONS FROM TAXABLE INCOME:					
7	Interest Charge Adjustment	397,806	43,861	441,667	57,244	498,911
8	Fiscal/Calendar Property Tax Adjustment	6,766	-	6,766	-	6,766
9	Operating Expense Adjustments	47,992	-	47,992	-	47,992
10	Repair Deduction	519,469	126,195	645,664	85,205	730,870
11	Removal Cost Adjustment	28,259	-	28,259	-	28,259
12	Vacation Pay Adjustment	(1,484)	-	(1,484)	-	(1,484)
13	Capitalized Software Adjustment	37,158	-	37,158	(37,158)	-
14	Subtotal Deductions	1,035,966	170,056	1,206,023	105,291	1,311,314
	CCFT TAXES:					
15	CCFT Capitalized Interest Adjustment	4,449	-	4,449	-	4,449
16	CCFT Tax Depreciation - Declining Balance	-	-	-	-	-
17	CCFT Tax Depreciation - Fixed Assets	1,084,431	70,361	1,154,792	79,384	1,234,176
18	CCFT Tax Depreciation - Other	-	-	-	-	-
19	Capitalized Overhead - Cost For Gas Inventory	-	-	-	-	-
20	Other Adjustment	-	-	-	-	-
21	Subtotal Deductions	2,124,847	240,417	2,365,264	184,675	2,549,939
22	Taxable Income for CCFT	752,661	(127,732)	624,929	14,282	639,210
23	CCFT	66,535	(11,292)	55,244	1,262	56,506
24	State Tax Credits	(433)	-	(433)	-	(433)
25	Current CCFT	66,102	(11,292)	54,810	1,262	56,073
26	Deferred Taxes - Reg Asset	-	-	-	-	-
27	Deferred Taxes - Interest	393	-	393	-	393
28	Deferred Taxes - Vacation	(131)	-	(131)	-	(131)
29	Deferred Taxes - Other	-	-	-	-	-
30	Deferred Taxes - Fixed Assets	(2,405)	-	(2,405)	-	(2,405)
31	Total CCFT	63,959	(11,292)	52,667	1,262	53,930
	FEDERAL TAXES:					
32	CCFT - Prior Year Adjustment	27,753	38,349	66,102	(11,292)	54,810
33	FIT Capitalized Interest Adjustment	3,544	-	3,544	-	3,544
34	FIT Tax Depreciation - Declining Balance	-	-	-	-	-
35	FIT Tax Depreciation - SLRL	-	-	-	-	-
36	FIT Tax Depreciation - Fixed Assets	763,044	60,741	823,785	69,826	893,611
37	FIT Tax Depreciation - Other	-	-	-	-	-
38	Capitalized Overhead - Cost For Gas Inventory	-	-	-	-	-
39	Other Adjustment	-	-	-	-	-
40	FIT Preferred Dividend Adjustment	300	-	300	-	300
41	Subtotal Deductions	1,830,607	269,147	2,099,754	163,825	2,263,579
42	Taxable Income for FIT	1,046,900	(156,462)	890,439	35,131	925,570
43	Federal Income Tax	219,849	(32,857)	186,992	7,378	194,370
44	Federal Tax Credits	(716)	-	(716)	-	(716)
45	Tax Effect of MTD & Prod Tax Credits	-	-	-	-	-
46	Deferred Taxes - Interest	1,240	-	1,240	-	1,240
47	Deferred Taxes - Vacation	(312)	-	(312)	-	(312)
48	Amortization of Excess DFIT	(63,989)	(2,317)	(66,306)	(2,386)	(68,692)
49	Deferred Taxes - Fixed Assets	(121,272)	1,661	(119,611)	1,597	(118,014)
50	Total Federal Income Tax	34,801	(33,513)	1,288	6,588	7,876

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Pacific Gas and Electric Company
2020 PG&E GRC (Difference)
Income Taxes at Proposed Rates
Electric Distribution
(Thousands of Dollars)

Line No.	Description	Test Year 2020	Attrition Year 2021 Increase	Attrition Year 2021 Total	Attrition Year 2022 Increase	Attrition Year 2022 Total
		(A)	(B)	(C)	(D)	(E)
1	Revenues	(25,077)	(660)	(25,737)	(1,278)	(27,015)
2	O&M Expenses	(275)	(7)	(282)	(14)	(296)
3	Nuclear Decommissioning Expense	-	-	-	-	-
4	Superfund Tax	-	-	-	-	-
5	Taxes Other Than Income	-	-	-	-	-
6	Subtotal	(24,802)	(653)	(25,455)	(1,264)	(26,719)
	DEDUCTIONS FROM TAXABLE INCOME:					
7	Interest Charge Adjustment	(104)	(166)	(270)	(133)	(403)
8	Fiscal/Calendar Property Tax Adjustment	-	-	-	-	-
9	Operating Expense Adjustments	-	-	-	-	-
10	Repair Deduction	-	-	-	-	-
11	Removal Cost Adjustment	-	-	-	-	-
12	Vacation Pay Adjustment	-	-	-	-	-
13	Capitalized Software Adjustment	-	-	-	-	-
14	Subtotal Deductions	(104)	(166)	(270)	(133)	(403)
	CCFT TAXES:					
15	CCFT Capitalized Interest Adjustment	-	-	-	-	-
16	CCFT Tax Depreciation - Declining Balance	-	-	-	-	-
17	CCFT Tax Depreciation - Fixed Assets	-	-	-	-	-
18	CCFT Tax Depreciation - Other	-	-	-	-	-
19	Capitalized Overhead - Cost For Gas Inventory	-	-	-	-	-
20	Other Adjustment	-	-	-	-	-
21	Subtotal Deductions	(104)	(166)	(270)	(133)	(403)
22	Taxable Income for CCFT	(24,698)	(487)	(25,185)	(1,131)	(26,316)
23	CCFT	(2,183)	(43)	(2,226)	(100)	(2,326)
24	State Tax Credits	-	-	-	-	-
25	Current CCFT	(2,183)	(43)	(2,226)	(100)	(2,326)
26	Deferred Taxes - Reg Asset	-	-	-	-	-
27	Deferred Taxes - Interest	-	-	-	-	-
28	Deferred Taxes - Vacation	-	-	-	-	-
29	Deferred Taxes - Other	-	-	-	-	-
30	Deferred Taxes - Fixed Assets	-	-	-	-	-
31	Total CCFT	(2,183)	(43)	(2,226)	(100)	(2,326)
	FEDERAL TAXES:					
32	CCFT - Prior Year Adjustment	-	(2,183)	(2,183)	(43)	(2,226)
33	FIT Capitalized Interest Adjustment	-	-	-	-	-
34	FIT Tax Depreciation - Declining Balance	-	-	-	-	-
35	FIT Tax Depreciation - SLRL	-	-	-	-	-
36	FIT Tax Depreciation - Fixed Assets	-	-	-	-	-
37	FIT Tax Depreciation - Other	-	-	-	-	-
38	Capitalized Overhead - Cost For Gas Inventory	-	-	-	-	-
39	Other Adjustment	-	-	-	-	-
40	FIT Preferred Dividend Adjustment	-	-	-	-	-
41	Subtotal Deductions	(104)	(2,349)	(2,453)	(176)	(2,629)
42	Taxable Income for FIT	(24,698)	1,696	(23,002)	(1,088)	(24,090)
43	Federal Income Tax	(5,187)	356	(4,830)	(228)	(5,059)
44	Federal Tax Credits	-	-	-	-	-
45	Tax Effect of MTD & Prod Tax Credits	-	-	-	-	-
46	Deferred Taxes - Interest	496	-	496	-	496
47	Deferred Taxes - Vacation	-	-	-	-	-
48	Amortization of Excess DFIT	(22,647)	(595)	(23,242)	(613)	(23,855)
49	Deferred Taxes - Fixed Assets	5,051	131	5,181	64	5,245
50	Total Federal Income Tax	(22,287)	(108)	(22,395)	(778)	(23,173)

A

Pacific Gas and Electric Company
2020 PG&E GRC Decision 20-12-005 (Adopted)
Electric Distribution
Rate Base - Attrition
(Thousands of Dollars)

Line No.		2020 End Of Year	2020 WAVG Year	2021 End Of Year	2021 WAVG Year	2021 WAVG Increase	2022 End Of Year	2022 WAVG Year	2022 WAVG Increase
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	PLANT IN SERVICE								
1	Beginning of Year	34,845,772	34,845,772	36,699,680	36,699,680	1,853,908	38,999,368	38,999,368	2,299,687
2	Net Additions	1,853,908	915,573	2,299,687	1,137,090	221,517	2,585,210	1,279,037	141,947
3	Total	36,699,680	35,761,345	38,999,368	37,836,771	2,075,425	41,584,578	40,278,405	2,441,635
	WORKING CAPITAL								
4	Material & Supplies - Fuel	-	-	-	-	-	-	-	-
5	Material & Supplies	99,848	99,848	99,848	99,848	-	99,848	99,848	-
6	Working Cash	335,577	335,577	335,577	335,577	-	335,577	335,577	-
7	Total	435,425	435,425	435,425	435,425	-	435,425	435,425	-
	TRA ADJUSTMENTS								
8	Capitalized Interest	(2,709)	(3,457)	(2,709)	(2,709)	748	(2,709)	(2,709)	-
9	Deferred Vacation	13,157	12,949	13,157	13,157	208	13,157	13,157	-
10	CIAC Deferral	365,861	368,689	365,861	365,861	(2,828)	365,861	365,861	-
11	Total	376,308	378,181	376,308	376,308	(1,872)	376,308	376,308	-
12	CUSTOMER ADVANCES	63,714	63,714	63,714	63,714	-	63,714	63,714	-
	DEFERRED TAXES								
13	Accum Def Taxes - Reg Asset	-	-	-	-	-	-	-	-
14	Accum Def Taxes - Fixed Assets	2,995,766	3,061,084	2,870,973	2,933,369	(127,715)	2,747,713	2,809,343	(124,026)
15	Accum Def Taxes - Other	-	-	-	-	-	-	-	-
16	Accum Def ITC	24,283	25,231	24,283	24,283	(948)	24,283	24,283	-
17	Deferred Taxes-Other	-	-	-	-	-	-	-	-
18	Total Deferred Taxes	3,020,049	3,086,316	2,895,256	2,957,653	(128,663)	2,771,996	2,833,626	(124,026)
	DEPRECIATION RESERVE								
19	Beginning of Year	16,089,958	16,089,958	17,112,446	17,112,446	1,022,489	18,203,545	18,203,545	1,091,098
20	Depreciation Expense	1,498,006	749,003	1,586,711	793,355	44,353	1,691,406	845,703	52,348
21	Net Salvage/Retirements	(475,517)	(231,642)	(495,613)	(247,806)	(16,165)	(584,154)	(292,077)	(44,271)
22	Total	17,112,446	16,607,319	18,203,545	17,657,996	1,050,677	19,310,796	18,757,171	1,099,175
23	RATE BASE	17,315,205	16,817,603	18,648,587	17,969,142	1,151,539	20,249,805	19,435,628	1,466,486

B

Pacific Gas and Electric Company
2020 PG&E GRC Decision 20-12-005 (Adopted) with D.19-08-023 Excess ADIT
Electric Distribution
Rate Base - Attrition
(Thousands of Dollars)

Line No.		2020 End Of Year	2020 WAVG Year	2021 End Of Year	2021 WAVG Year	2021 WAVG Increase	2022 End Of Year	2022 WAVG Year	2022 WAVG Increase
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	PLANT IN SERVICE								
1	Beginning of Year	34,845,772	34,845,772	36,699,680	36,699,680	1,853,908	38,999,368	38,999,368	2,299,687
2	Net Additions	1,853,908	915,573	2,299,687	1,137,090	221,517	2,585,210	1,279,037	141,947
3	Total	36,699,680	35,761,345	38,999,368	37,836,771	2,075,425	41,584,578	40,278,405	2,441,635
	WORKING CAPITAL								
4	Material & Supplies - Fuel	-	-	-	-	-	-	-	-
5	Material & Supplies	99,848	99,848	99,848	99,848	-	99,848	99,848	-
6	Working Cash	334,362	334,362	334,362	334,362	-	334,362	334,362	-
7	Total	434,210	434,210	434,210	434,210	-	434,210	434,210	-
	TRA ADJUSTMENTS								
8	Capitalized Interest	(2,709)	(3,457)	(2,709)	(2,709)	748	(2,709)	(2,709)	-
9	Deferred Vacation	13,157	12,949	13,157	13,157	208	13,157	13,157	-
10	CIAC Deferral	365,861	368,689	365,861	365,861	(2,828)	365,861	365,861	-
11	Total	376,308	378,181	376,308	376,308	(1,872)	376,308	376,308	-
12	CUSTOMER ADVANCES	63,714	63,714	63,714	63,714	-	63,714	63,714	-
	DEFERRED TAXES								
13	Accum Def Taxes - Reg Asset	-	-	-	-	-	-	-	-
14	Accum Def Taxes - Fixed Assets	3,003,022	3,064,242	2,883,410	2,943,216	(121,026)	2,765,396	2,824,403	(118,813)
15	Accum Def Taxes - Other	-	-	-	-	-	-	-	-
16	Accum Def ITC	24,283	25,231	24,283	24,283	(948)	24,283	24,283	-
17	Deferred Taxes-Other	-	-	-	-	-	-	-	-
18	Total Deferred Taxes	3,027,305	3,089,473	2,907,694	2,967,499	(121,974)	2,789,679	2,848,686	(118,813)
	DEPRECIATION RESERVE								
19	Beginning of Year	16,089,958	16,089,958	17,112,446	17,112,446	1,022,489	18,203,545	18,203,545	1,091,098
20	Depreciation Expense	1,498,006	749,003	1,586,711	793,355	44,353	1,691,406	845,703	52,348
21	Net Salvage/Retirements	(475,517)	(231,642)	(495,613)	(247,806)	(16,165)	(584,154)	(292,077)	(44,271)
22	Total	17,112,446	16,607,319	18,203,545	17,657,996	1,050,677	19,310,796	18,757,171	1,099,175
23	RATE BASE	17,306,734	16,813,231	18,634,934	17,958,080	1,144,850	20,230,907	19,419,353	1,461,273

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Pacific Gas and Electric Company
2020 PG&E GRC (Difference)
Electric Distribution
Rate Base - Attrition
(Thousands of Dollars)

Line No.		2020 End Of Year	2020 WAVG Year	2021 End Of Year	2021 WAVG Year	2021 WAVG Increase	2022 End Of Year	2022 WAVG Year	2022 WAVG Increase
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	PLANT IN SERVICE								
1	Beginning of Year	-	-	-	-	-	-	-	-
2	Net Additions	-	-	-	-	-	-	-	-
3	Total	-	-	-	-	-	-	-	-
	WORKING CAPITAL								
4	Material & Supplies - Fuel	-	-	-	-	-	-	-	-
5	Material & Supplies	-	-	-	-	-	-	-	-
6	Working Cash	(1,215)	(1,215)	(1,215)	(1,215)	-	(1,215)	(1,215)	-
7	Total	(1,215)	(1,215)	(1,215)	(1,215)	-	(1,215)	(1,215)	-
	TRA ADJUSTMENTS								
8	Capitalized Interest	-	-	-	-	-	-	-	-
9	Deferred Vacation	-	-	-	-	-	-	-	-
10	CIAC Deferral	-	-	-	-	-	-	-	-
11	Total	-	-	-	-	-	-	-	-
12	CUSTOMER ADVANCES	-	-	-	-	-	-	-	-
	DEFERRED TAXES								
13	Accum Def Taxes - Reg Asset	-	-	-	-	-	-	-	-
14	Accum Def Taxes - Fixed Assets	7,256	3,158	12,437	9,847	6,689	17,683	15,060	5,213
15	Accum Def Taxes - Other	-	-	-	-	-	-	-	-
16	Accum Def ITC	-	-	-	-	-	-	-	-
17	Deferred Taxes-Other	-	-	-	-	-	-	-	-
18	Total Deferred Taxes	7,256	3,158	12,437	9,847	6,689	17,683	15,060	5,213
	DEPRECIATION RESERVE								
19	Beginning of Year	-	-	-	-	-	-	-	-
20	Depreciation Expense	-	-	-	-	-	-	-	-
21	Net Salvage/Retirements	-	-	-	-	-	-	-	-
22	Total	-	-	-	-	-	-	-	-
23	RATE BASE	(8,471)	(4,373)	(13,652)	(11,062)	(6,689)	(18,898)	(16,275)	(5,213)

Pacific Gas and Electric Company
2020 PG&E GRC Decision 20-12-005 (Adopted)
Results of Operations at Proposed Rates
Gas Distribution
(Thousands of Dollars)

A

Line No.	Description	Test Year 2020	Attrition Year 2021 Increase	Attrition Year 2021 Total	Attrition Year 2022 Increase	Attrition Year 2022 Total
		(A)	(B)	(C)	(D)	(E)
	REVENUE:					
1	Revenue Collected in Rates	2,013,276	120,719	2,133,995	94,828	2,228,823
2	Plus Other Operating Revenue	27,167	-	27,167	-	27,167
3	Total Operating Revenue	2,040,443	120,719	2,161,162	94,828	2,255,990
	OPERATING EXPENSES:					
4	Energy Costs	-	-	-	-	-
5	Production / Procurement	2,086	63	2,149	2	2,151
6	Storage	-	-	-	-	-
7	Transmission	-	-	-	-	-
8	Distribution	379,827	10,322	390,149	3,679	393,828
9	Customer Accounts	103,980	2,998	106,978	724	107,702
10	Uncollectibles	6,242	369	6,611	290	6,902
11	Customer Services	15,773	374	16,147	260	16,406
12	Administrative and General	313,847	7,795	321,642	5,299	326,941
13	Franchise & SFGR Tax Requirement	19,513	1,154	20,668	907	21,575
14	Amortization	-	-	-	-	-
15	Wage Change Impacts	-	-	-	-	-
16	Other Price Change Impacts	-	-	-	-	-
17	Other Adjustments	5,153	(922)	4,231	(8,855)	(4,624)
18	Subtotal Expenses:	846,421	22,154	868,575	2,306	870,881
	TAXES:					
19	Superfund	-	-	-	-	-
20	Property	80,869	5,626	86,495	6,388	92,883
21	Payroll	26,122	854	26,976	-	26,976
22	Business	312	-	312	-	312
23	Other	3,574	-	3,574	-	3,574
24	State Corporation Franchise	8,037	1,744	9,780	(3,830)	5,950
25	Federal Income	10,399	5,937	16,336	(7,267)	9,070
26	Total Taxes	129,313	14,161	143,474	(4,709)	138,765
27	Depreciation	507,664	34,607	542,271	39,099	581,370
28	Fossil/Hydro Decommissioning	-	-	-	-	-
29	Nuclear Decommissioning	-	-	-	-	-
30	Total Operating Expenses	1,483,398	70,922	1,554,320	36,696	1,591,016
31	Net for Return	557,045	49,797	606,842	58,132	664,974
32	Rate Base	7,244,388	648,066	7,892,454	756,223	8,648,676

Pacific Gas and Electric Company
2020 PG&E GRC Decision 20-12-005 (Adopted) with D.19-08-023 Excess ADIT
Results of Operations at Proposed Rates
Gas Distribution
(Thousands of Dollars)

B

Line No.	Description	Test Year 2020	Attrition Year 2021 Increase	Attrition Year 2021 Total	Attrition Year 2022 Increase	Attrition Year 2022 Total
		(A)	(B)	(C)	(D)	(E)
	REVENUE:					
1	Revenue Collected in Rates	2,016,112	120,390	2,136,502	94,542	2,231,044
2	Plus Other Operating Revenue	27,167	-	27,167	-	27,167
3	Total Operating Revenue	2,043,279	120,390	2,163,669	94,542	2,258,211
	OPERATING EXPENSES:					
4	Energy Costs	-	-	-	-	-
5	Production / Procurement	2,086	63	2,149	2	2,151
6	Storage	-	-	-	-	-
7	Transmission	-	-	-	-	-
8	Distribution	379,827	10,322	390,149	3,679	393,828
9	Customer Accounts	103,980	2,998	106,978	724	107,702
10	Uncollectibles	6,251	368	6,619	289	6,908
11	Customer Services	15,773	374	16,147	260	16,406
12	Administrative and General	313,847	7,795	321,642	5,299	326,941
13	Franchise & SFGR Tax Requirement	19,541	1,151	20,692	904	21,596
14	Amortization	-	-	-	-	-
15	Wage Change Impacts	-	-	-	-	-
16	Other Price Change Impacts	-	-	-	-	-
17	Other Adjustments	5,153	(922)	4,231	(8,855)	(4,624)
18	Subtotal Expenses:	846,457	22,150	868,606	2,302	870,909
	TAXES:					
19	Superfund	-	-	-	-	-
20	Property	80,869	5,626	86,495	6,388	92,883
21	Payroll	26,122	854	26,976	-	26,976
22	Business	312	-	312	-	312
23	Other	3,574	-	3,574	-	3,574
24	State Corporation Franchise	8,286	1,720	10,006	(3,851)	6,155
25	Federal Income	13,031	5,826	18,857	(7,391)	11,466
26	Total Taxes	132,194	14,027	146,221	(4,855)	141,366
27	Depreciation	507,664	34,607	542,271	39,099	581,370
28	Fossil/Hydro Decommissioning	-	-	-	-	-
29	Nuclear Decommissioning	-	-	-	-	-
30	Total Operating Expenses	1,486,315	70,783	1,557,098	36,547	1,593,645
31	Net for Return	556,964	49,607	606,570	57,995	664,566
32	Rate Base	7,243,329	645,589	7,888,918	754,445	8,643,363

Pacific Gas and Electric Company
2020 PG&E GRC (Difference)
Results of Operations at Proposed Rates
Gas Distribution
(Thousands of Dollars)

B-A

Line No.	Description	Test Year 2020	Attrition Year 2021 Increase	Attrition Year 2021 Total	Attrition Year 2022 Increase	Attrition Year 2022 Total
		(A)	(B)	(C)	(D)	(E)
	REVENUE:					
1	Revenue Collected in Rates	2,836	(329)	2,507	(286)	2,221
2	Plus Other Operating Revenue	-	-	-	-	-
3	Total Operating Revenue	2,836	(329)	2,507	(286)	2,221
	OPERATING EXPENSES:					
4	Energy Costs	-	-	-	-	-
5	Production / Procurement	-	-	-	-	-
6	Storage	-	-	-	-	-
7	Transmission	-	-	-	-	-
8	Distribution	-	-	-	-	-
9	Customer Accounts	-	-	-	-	-
10	Uncollectibles	9	(1)	8	(1)	7
11	Customer Services	-	-	-	-	-
12	Administrative and General	-	-	-	-	-
13	Franchise & SFGR Tax Requirement	27	(3)	24	(3)	21
14	Amortization	-	-	-	-	-
15	Wage Change Impacts	-	-	-	-	-
16	Other Price Change Impacts	-	-	-	-	-
17	Other Adjustments	-	-	-	-	-
18	Subtotal Expenses:	36	(4)	32	(4)	28
	TAXES:					
19	Superfund	-	-	-	-	-
20	Property	-	-	-	-	-
21	Payroll	-	-	-	-	-
22	Business	-	-	-	-	-
23	Other	-	-	-	-	-
24	State Corporation Franchise	250	(24)	226	(21)	205
25	Federal Income	2,632	(111)	2,521	(124)	2,397
26	Total Taxes	2,881	(134)	2,747	(146)	2,601
27	Depreciation	-	-	-	-	-
28	Fossil/Hydro Decommissioning	-	-	-	-	-
29	Nuclear Decommissioning	-	-	-	-	-
30	Total Operating Expenses	2,917	(139)	2,778	(149)	2,629
31	Net for Return	(81)	(190)	(272)	(137)	(409)
32	Rate Base	(1,059)	(2,477)	(3,536)	(1,778)	(5,314)

A

Pacific Gas and Electric Company
2020 PG&E GRC Decision 20-12-005 (Adopted)
Income Taxes at Proposed Rates
Gas Distribution
(Thousands of Dollars)

Line No.	Description	Test Year 2020	Attrition Year 2021 Increase	Attrition Year 2021 Total	Attrition Year 2022 Increase	Attrition Year 2022 Total
		(A)	(B)	(C)	(D)	(E)
1	Revenues	2,040,443	120,719	2,161,162	94,828	2,255,990
2	O&M Expenses	846,421	22,154	868,575	2,306	870,881
3	Nuclear Decommissioning Expense	-	-	-	-	-
4	Superfund Tax	-	-	-	-	-
5	Taxes Other Than Income	110,877	6,480	117,358	6,388	123,745
6	Subtotal	1,083,145	92,085	1,175,230	86,134	1,261,364
	DEDUCTIONS FROM TAXABLE INCOME:					
7	Interest Charge Adjustment	166,665	14,941	181,606	17,413	199,019
8	Fiscal/Calendar Property Tax Adjustment	4,405	-	4,405	-	4,405
9	Operating Expense Adjustments	(23,458)	-	(23,458)	-	(23,458)
10	Repair Deduction	351,415	23,851	375,267	85,973	461,240
11	Removal Cost Adjustment	(15,026)	-	(15,026)	-	(15,026)
12	Vacation Pay Adjustment	(862)	-	(862)	-	(862)
13	Capitalized Software Adjustment	12,011	-	12,011	(12,011)	-
14	Subtotal Deductions	495,150	38,792	533,942	91,376	625,318
	CCFT TAXES:					
15	CCFT Capitalized Interest Adjustment	253	-	253	-	253
16	CCFT Tax Depreciation - Declining Balance	-	-	-	-	-
17	CCFT Tax Depreciation - Fixed Assets	479,539	33,568	513,108	38,086	551,193
18	CCFT Tax Depreciation - Other	-	-	-	-	-
19	Capitalized Overhead - Cost For Gas Inventory	-	-	-	-	-
20	Other Adjustment	-	-	-	-	-
21	Subtotal Deductions	974,942	72,361	1,047,303	129,461	1,176,764
22	Taxable Income for CCFT	108,203	19,724	127,927	(43,327)	84,600
23	CCFT	9,565	1,744	11,309	(3,830)	7,479
24	State Tax Credits	(252)	-	(252)	-	(252)
25	Current CCFT	9,313	1,744	11,057	(3,830)	7,227
26	Deferred Taxes - Reg Asset	-	-	-	-	-
27	Deferred Taxes - Interest	22	-	22	-	22
28	Deferred Taxes - Vacation	(76)	-	(76)	-	(76)
29	Deferred Taxes - Other	-	-	-	-	-
30	Deferred Taxes - Fixed Assets	(1,223)	-	(1,223)	-	(1,223)
31	Total CCFT	8,037	1,744	9,780	(3,830)	5,950
	FEDERAL TAXES:					
32	CCFT - Prior Year Adjustment	12,113	(2,800)	9,313	1,744	11,057
33	FIT Capitalized Interest Adjustment	114	-	114	-	114
34	FIT Tax Depreciation - Declining Balance	-	-	-	-	-
35	FIT Tax Depreciation - SLRL	-	-	-	-	-
36	FIT Tax Depreciation - Fixed Assets	384,451	26,997	411,448	30,619	442,067
37	FIT Tax Depreciation - Other	-	-	-	-	-
38	Capitalized Overhead - Cost For Gas Inventory	-	-	-	-	-
39	Other Adjustment	-	-	-	-	-
40	FIT Preferred Dividend Adjustment	38	-	38	-	38
41	Subtotal Deductions	891,866	62,989	954,855	123,738	1,078,593
42	Taxable Income for FIT	191,279	29,095	220,375	(37,604)	182,770
43	Federal Income Tax	40,169	6,110	46,279	(7,897)	38,382
44	Federal Tax Credits	(417)	-	(417)	-	(417)
45	Tax Effect of MTD & Prod Tax Credits	-	-	-	-	-
46	Deferred Taxes - Interest	24	-	24	-	24
47	Deferred Taxes - Vacation	(181)	-	(181)	-	(181)
48	Amortization of Excess DFIT	(9,503)	(413)	(9,916)	(426)	(10,342)
49	Deferred Taxes - Fixed Assets	(19,693)	240	(19,453)	1,056	(18,397)
50	Total Federal Income Tax	10,399	5,937	16,336	(7,267)	9,070

B

Pacific Gas and Electric Company
2020 PG&E GRC Decision 20-12-005 (Adopted) with D.19-08-023 Excess ADIT
Income Taxes at Proposed Rates
Gas Distribution
(Thousands of Dollars)

Line No.	Description	Test Year 2020	Attrition Year 2021 Increase	Attrition Year 2021 Total	Attrition Year 2022 Increase	Attrition Year 2022 Total
		(A)	(B)	(C)	(D)	(E)
1	Revenues	2,043,279	120,390	2,163,669	94,542	2,258,211
2	O&M Expenses	846,457	22,150	868,606	2,302	870,909
3	Nuclear Decommissioning Expense	-	-	-	-	-
4	Superfund Tax	-	-	-	-	-
5	Taxes Other Than Income	110,877	6,480	117,358	6,388	123,745
6	Subtotal	1,085,945	91,760	1,177,705	85,852	1,263,556
	DEDUCTIONS FROM TAXABLE INCOME:					
7	Interest Charge Adjustment	166,641	14,884	181,525	17,372	198,897
8	Fiscal/Calendar Property Tax Adjustment	4,405	-	4,405	-	4,405
9	Operating Expense Adjustments	(23,458)	-	(23,458)	-	(23,458)
10	Repair Deduction	351,415	23,851	375,267	85,973	461,240
11	Removal Cost Adjustment	(15,026)	-	(15,026)	-	(15,026)
12	Vacation Pay Adjustment	(862)	-	(862)	-	(862)
13	Capitalized Software Adjustment	12,011	-	12,011	(12,011)	-
14	Subtotal Deductions	495,126	38,735	533,861	91,335	625,196
	CCFT TAXES:					
15	CCFT Capitalized Interest Adjustment	253	-	253	-	253
16	CCFT Tax Depreciation - Declining Balance	-	-	-	-	-
17	CCFT Tax Depreciation - Fixed Assets	479,539	33,568	513,108	38,086	551,193
18	CCFT Tax Depreciation - Other	-	-	-	-	-
19	Capitalized Overhead - Cost For Gas Inventory	-	-	-	-	-
20	Other Adjustment	-	-	-	-	-
21	Subtotal Deductions	974,918	72,304	1,047,221	129,420	1,176,642
22	Taxable Income for CCFT	111,027	19,456	130,483	(43,569)	86,915
23	CCFT	9,815	1,720	11,535	(3,851)	7,683
24	State Tax Credits	(252)	-	(252)	-	(252)
25	Current CCFT	9,563	1,720	11,283	(3,851)	7,431
26	Deferred Taxes - Reg Asset	-	-	-	-	-
27	Deferred Taxes - Interest	22	-	22	-	22
28	Deferred Taxes - Vacation	(76)	-	(76)	-	(76)
29	Deferred Taxes - Other	-	-	-	-	-
30	Deferred Taxes - Fixed Assets	(1,223)	-	(1,223)	-	(1,223)
31	Total CCFT	8,286	1,720	10,006	(3,851)	6,155
	FEDERAL TAXES:					
32	CCFT - Prior Year Adjustment	12,113	(2,550)	9,563	1,720	11,283
33	FIT Capitalized Interest Adjustment	114	-	114	-	114
34	FIT Tax Depreciation - Declining Balance	-	-	-	-	-
35	FIT Tax Depreciation - SLRL	-	-	-	-	-
36	FIT Tax Depreciation - Fixed Assets	384,451	26,997	411,448	30,619	442,067
37	FIT Tax Depreciation - Other	-	-	-	-	-
38	Capitalized Overhead - Cost For Gas Inventory	-	-	-	-	-
39	Other Adjustment	-	-	-	-	-
40	FIT Preferred Dividend Adjustment	38	-	38	-	38
41	Subtotal Deductions	891,841	63,182	955,023	123,674	1,078,697
42	Taxable Income for FIT	194,104	28,578	222,681	(37,822)	184,859
43	Federal Income Tax	40,762	6,001	46,763	(7,943)	38,820
44	Federal Tax Credits	(417)	-	(417)	-	(417)
45	Tax Effect of MTD & Prod Tax Credits	-	-	-	-	-
46	Deferred Taxes - Interest	40	-	40	-	40
47	Deferred Taxes - Vacation	(181)	-	(181)	-	(181)
48	Amortization of Excess DFIT	(9,329)	(394)	(9,722)	(406)	(10,128)
49	Deferred Taxes - Fixed Assets	(17,845)	219	(17,626)	957	(16,669)
50	Total Federal Income Tax	13,031	5,826	18,857	(7,391)	11,466

B-A

Pacific Gas and Electric Company
2020 PG&E GRC (Difference)
Income Taxes at Proposed Rates
Gas Distribution
(Thousands of Dollars)

Line No.	Description	Test Year 2020	Attrition Year 2021 Increase	Attrition Year 2021 Total	Attrition Year 2022 Increase	Attrition Year 2022 Total
		(A)	(B)	(C)	(D)	(E)
1	Revenues	2,836	(329)	2,507	(286)	2,221
2	O&M Expenses	36	(4)	32	(4)	28
3	Nuclear Decommissioning Expense	-	-	-	-	-
4	Superfund Tax	-	-	-	-	-
5	Taxes Other Than Income	-	-	-	-	-
6	Subtotal	2,800	(325)	2,475	(282)	2,193
	DEDUCTIONS FROM TAXABLE INCOME:					
7	Interest Charge Adjustment	(24)	(57)	(81)	(41)	(122)
8	Fiscal/Calendar Property Tax Adjustment	-	-	-	-	-
9	Operating Expense Adjustments	-	-	-	-	-
10	Repair Deduction	-	-	-	-	-
11	Removal Cost Adjustment	-	-	-	-	-
12	Vacation Pay Adjustment	-	-	-	-	-
13	Capitalized Software Adjustment	-	-	-	-	-
14	Subtotal Deductions	(24)	(57)	(81)	(41)	(122)
	CCFT TAXES:					
15	CCFT Capitalized Interest Adjustment	-	-	-	-	-
16	CCFT Tax Depreciation - Declining Balance	-	-	-	-	-
17	CCFT Tax Depreciation - Fixed Assets	-	-	-	-	-
18	CCFT Tax Depreciation - Other	-	-	-	-	-
19	Capitalized Overhead - Cost For Gas Inventory	-	-	-	-	-
20	Other Adjustment	-	-	-	-	-
21	Subtotal Deductions	(24)	(57)	(81)	(41)	(122)
22	Taxable Income for CCFT	2,824	(268)	2,556	(241)	2,315
23	CCFT	250	(24)	226	(21)	205
24	State Tax Credits	-	-	-	-	-
25	Current CCFT	250	(24)	226	(21)	205
26	Deferred Taxes - Reg Asset	-	-	-	-	-
27	Deferred Taxes - Interest	-	-	-	-	-
28	Deferred Taxes - Vacation	-	-	-	-	-
29	Deferred Taxes - Other	-	-	-	-	-
30	Deferred Taxes - Fixed Assets	-	-	-	-	-
31	Total CCFT	250	(24)	226	(21)	205
	FEDERAL TAXES:					
32	CCFT - Prior Year Adjustment	-	250	250	(24)	226
33	FIT Capitalized Interest Adjustment	-	-	-	-	-
34	FIT Tax Depreciation - Declining Balance	-	-	-	-	-
35	FIT Tax Depreciation - SLRL	-	-	-	-	-
36	FIT Tax Depreciation - Fixed Assets	-	-	-	-	-
37	FIT Tax Depreciation - Other	-	-	-	-	-
38	Capitalized Overhead - Cost For Gas Inventory	-	-	-	-	-
39	Other Adjustment	-	-	-	-	-
40	FIT Preferred Dividend Adjustment	-	-	-	-	-
41	Subtotal Deductions	(24)	193	168	(65)	104
42	Taxable Income for FIT	2,824	(518)	2,307	(218)	2,089
43	Federal Income Tax	593	(109)	484	(46)	439
44	Federal Tax Credits	-	-	-	-	-
45	Tax Effect of MTD & Prod Tax Credits	-	-	-	-	-
46	Deferred Taxes - Interest	16	-	16	-	16
47	Deferred Taxes - Vacation	-	-	-	-	-
48	Amortization of Excess DFIT	174	19	194	20	213
49	Deferred Taxes - Fixed Assets	1,848	(21)	1,827	(99)	1,728
50	Total Federal Income Tax	2,632	(111)	2,521	(124)	2,397

A

Pacific Gas and Electric Company
2020 PG&E GRC Decision 20-12-005 (Adopted)
Gas Distribution
Rate Base - Attrition
(Thousands of Dollars)

Line No.		2020 End Of Year	2020 WAVG Year	2021 End Of Year	2021 WAVG Year	2021 WAVG Increase	2022 End Of Year	2022 WAVG Year	2022 WAVG Increase
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	PLANT IN SERVICE								
1	Beginning of Year	14,066,425	14,066,425	14,990,811	14,990,811	924,386	16,034,729	16,034,729	1,043,918
2	Net Additions	924,386	450,398	1,043,918	508,624	58,226	1,185,108	577,414	68,789
3	Total	14,990,811	14,516,823	16,034,729	15,499,435	982,612	17,219,837	16,612,143	1,112,707
	WORKING CAPITAL								
4	Material & Supplies - Fuel	-	-	-	-	-	-	-	-
5	Material & Supplies	24,578	24,578	24,578	24,578	-	24,578	24,578	-
6	Working Cash	168,687	168,687	168,687	168,687	-	168,687	168,687	-
7	Total	193,265	193,265	193,265	193,265	-	193,265	193,265	-
	TRA ADJUSTMENTS								
8	Capitalized Interest	(717)	(744)	(717)	(717)	27	(717)	(717)	-
9	Deferred Vacation	7,641	7,520	7,641	7,641	121	7,641	7,641	-
10	CIAC Deferral	103,698	106,630	103,698	103,698	(2,932)	103,698	103,698	-
11	Total	110,622	113,406	110,622	110,622	(2,785)	110,622	110,622	-
12	CUSTOMER ADVANCES	13,545	13,545	13,545	13,545	-	13,545	13,545	-
	DEFERRED TAXES								
13	Accum Def Taxes - Reg Asset	-	-	-	-	-	-	-	-
14	Accum Def Taxes - Fixed Assets	810,829	815,711	791,376	801,103	(14,608)	772,979	782,178	(18,925)
15	Accum Def Taxes - Other	-	-	-	-	-	-	-	-
16	Accum Def ITC	12,779	13,160	12,779	12,779	(381)	12,779	12,779	-
17	Deferred Taxes-Other	-	-	-	-	-	-	-	-
18	Total Deferred Taxes	823,608	828,871	804,155	813,881	(14,990)	785,758	794,956	(18,925)
	DEPRECIATION RESERVE								
19	Beginning of Year	6,563,132	6,563,132	6,902,278	6,902,278	339,147	7,264,605	7,264,605	362,326
20	Depreciation Expense	507,664	253,832	542,271	271,136	17,303	581,370	290,685	19,549
21	Net Salvage/Retirements	(168,517)	(80,273)	(179,945)	(89,972)	(9,699)	(192,877)	(96,439)	(6,466)
22	Total	6,902,278	6,736,691	7,264,605	7,083,442	346,751	7,653,098	7,458,851	375,410
23	RATE BASE	7,555,266	7,244,388	8,256,310	7,892,454	648,066	9,071,323	8,648,676	756,223

B

Pacific Gas and Electric Company
2020 PG&E GRC Decision 20-12-005 (Adopted) with D.19-08-023 Excess ADIT
Gas Distribution
Rate Base - Attrition
(Thousands of Dollars)

	2020 End Of Year	2020 WAVG Year	2021 End Of Year	2021 WAVG Year	2021 WAVG Increase	2022 End Of Year	2022 WAVG Year	2022 WAVG Increase
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
PLANT IN SERVICE								
1	14,066,425	14,066,425	14,990,811	14,990,811	924,386	16,034,729	16,034,729	1,043,918
2	924,386	450,398	1,043,918	508,624	58,226	1,185,108	577,414	68,789
3	14,990,811	14,516,823	16,034,729	15,499,435	982,612	17,219,837	16,612,143	1,112,707
WORKING CAPITAL								
4	-	-	-	-	-	-	-	-
5	24,578	24,578	24,578	24,578	-	24,578	24,578	-
6	168,834	168,834	168,834	168,834	-	168,834	168,834	-
7	193,411	193,411	193,411	193,411	-	193,411	193,411	-
TRA ADJUSTMENTS								
8	(717)	(744)	(717)	(717)	27	(717)	(717)	-
9	7,641	7,520	7,641	7,641	121	7,641	7,641	-
10	103,698	106,630	103,698	103,698	(2,932)	103,698	103,698	-
11	110,622	113,406	110,622	110,622	(2,785)	110,622	110,622	-
12	13,545	13,545	13,545	13,545	-	13,545	13,545	-
DEFERRED TAXES								
13	-	-	-	-	-	-	-	-
14	813,598	816,916	795,972	804,785	(12,131)	779,303	787,638	(17,147)
15	-	-	-	-	-	-	-	-
16	12,779	13,160	12,779	12,779	(381)	12,779	12,779	-
17	-	-	-	-	-	-	-	-
18	826,376	830,076	808,750	817,563	(12,512)	792,082	800,416	(17,147)
DEPRECIATION RESERVE								
19	6,563,132	6,563,132	6,902,278	6,902,278	339,147	7,264,605	7,264,605	362,326
20	507,664	253,832	542,271	271,136	17,303	581,370	290,685	19,549
21	(168,517)	(80,273)	(179,945)	(89,972)	(9,699)	(192,877)	(96,439)	(6,466)
22	6,902,278	6,736,691	7,264,605	7,083,442	346,751	7,653,098	7,458,851	375,410
23 RATE BASE	7,552,644	7,243,329	8,251,861	7,888,918	645,589	9,065,145	8,643,363	754,445

B-A

Pacific Gas and Electric Company
2020 PG&E GRC (Difference)
Gas Distribution
Rate Base - Attrition
(Thousands of Dollars)

	2020 End Of Year	2020 WAVG Year	2021 End Of Year	2021 WAVG Year	2021 WAVG Increase	2022 End Of Year	2022 WAVG Year	2022 WAVG Increase	Line No.
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	
PLANT IN SERVICE									
1	-	-	-	-	-	-	-	-	1
2	-	-	-	-	-	-	-	-	2
3	-	-	-	-	-	-	-	-	3
WORKING CAPITAL									
4	-	-	-	-	-	-	-	-	4
5	-	-	-	-	-	-	-	-	5
6	146	146	146	146	-	146	146	-	6
7	146	146	146	146	-	146	146	-	7
TRA ADJUSTMENTS									
8	-	-	-	-	-	-	-	-	8
9	-	-	-	-	-	-	-	-	9
10	-	-	-	-	-	-	-	-	10
11	-	-	-	-	-	-	-	-	11
12	-	-	-	-	-	-	-	-	12
DEFERRED TAXES									
13	-	-	-	-	-	-	-	-	13
14	2,769	1,205	4,596	3,682	2,477	6,324	5,460	1,778	14
15	-	-	-	-	-	-	-	-	15
16	-	-	-	-	-	-	-	-	16
17	-	-	-	-	-	-	-	-	17
18	2,769	1,205	4,596	3,682	2,477	6,324	5,460	1,778	18
DEPRECIATION RESERVE									
19	-	-	-	-	-	-	-	-	19
20	-	-	-	-	-	-	-	-	20
21	-	-	-	-	-	-	-	-	21
22	-	-	-	-	-	-	-	-	22
23 RATE BASE	(2,622)	(1,059)	(4,449)	(3,536)	(2,477)	(6,178)	(5,314)	(1,778)	23

Pacific Gas and Electric Company
2020 PG&E GRC Decision 20-12-005 (Adopted)
Results of Operations at Proposed Rates
Electric Generation
(Thousands of Dollars)

A

Line No.	Description	Test Year 2020	Attrition Year 2021 Increase	Attrition Year 2021 Total	Attrition Year 2022 Increase	Attrition Year 2022 Total
		(A)	(B)	(C)	(D)	(E)
	REVENUE:					
1	Revenue Collected in Rates	2,289,345	(15,531)	2,273,814	(7,760)	2,266,054
2	Plus Other Operating Revenue	8,755	-	8,755	-	8,755
3	Total Operating Revenue	2,298,100	(15,531)	2,282,569	(7,760)	2,274,809
	OPERATING EXPENSES:					
4	Energy Costs	-	-	-	-	-
5	Production / Procurement	623,520	(9,057)	614,463	2,066	616,529
6	Storage	-	-	-	-	-
7	Transmission	8,027	159	8,187	60	8,246
8	Distribution	-	-	-	-	-
9	Customer Accounts	3,475	95	3,569	35	3,604
10	Uncollectibles	7,475	(51)	7,424	(25)	7,399
11	Customer Services	574	14	588	9	597
12	Administrative and General	359,509	8,943	368,452	6,116	374,568
13	Franchise & SFGR Tax Requirement	17,731	(120)	17,611	(60)	17,552
14	Amortization	23,271	-	23,271	-	23,271
15	Wage Change Impacts	-	-	-	-	-
16	Other Price Change Impacts	-	-	-	-	-
17	Other Adjustments	(14,445)	(895)	(15,341)	(9,796)	(25,136)
18	Subtotal Expenses:	1,029,136	(912)	1,028,225	(1,596)	1,026,629
	TAXES:					
19	Superfund	-	-	-	-	-
20	Property	62,896	1,228	64,125	1,476	65,600
21	Payroll	30,890	1,010	31,900	-	31,900
22	Business	350	-	350	-	350
23	Other	4,003	-	4,003	-	4,003
24	State Corporation Franchise	42,970	(2,478)	40,492	(512)	39,980
25	Federal Income	29,937	(10,317)	19,620	(667)	18,953
26	Total Taxes	171,046	(10,556)	160,490	297	160,787
27	Depreciation	659,413	12,835	672,248	14,047	686,296
28	Fossil/Hydro Decommissioning	23,259	-	23,259	-	23,259
29	Nuclear Decommissioning	-	-	-	-	-
30	Total Operating Expenses	1,882,854	1,367	1,884,221	12,748	1,896,970
31	Net for Return	415,246	(16,898)	398,347	(20,508)	377,839
32	Rate Base	5,400,521	(219,178)	5,181,343	(266,379)	4,914,964

Pacific Gas and Electric Company
2020 PG&E GRC Decision 20-12-005 (Adopted) with D.19-08-023 Excess ADIT
Results of Operations at Proposed Rates
Electric Generation
(Thousands of Dollars)

B

Line No.	Description	Test Year 2020	Attrition Year 2021 Increase	Attrition Year 2021 Total	Attrition Year 2022 Increase	Attrition Year 2022 Total
		(A)	(B)	(C)	(D)	(E)
	REVENUE:					
1	Revenue Collected in Rates	2,286,527	(15,752)	2,270,775	(7,922)	2,262,853
2	Plus Other Operating Revenue	8,755	-	8,755	-	8,755
3	Total Operating Revenue	2,295,282	(15,752)	2,279,530	(7,922)	2,271,607
	OPERATING EXPENSES:					
4	Energy Costs	-	-	-	-	-
5	Production / Procurement	623,520	(9,057)	614,463	2,066	616,529
6	Storage	-	-	-	-	-
7	Transmission	8,027	159	8,187	60	8,246
8	Distribution	-	-	-	-	-
9	Customer Accounts	3,475	95	3,569	35	3,604
10	Uncollectibles	7,466	(51)	7,414	(26)	7,389
11	Customer Services	574	14	588	9	597
12	Administrative and General	359,509	8,943	368,452	6,116	374,568
13	Franchise & SFGR Tax Requirement	17,710	(122)	17,588	(61)	17,527
14	Amortization	23,271	-	23,271	-	23,271
15	Wage Change Impacts	-	-	-	-	-
16	Other Price Change Impacts	-	-	-	-	-
17	Other Adjustments	(14,445)	(895)	(15,341)	(9,796)	(25,136)
18	Subtotal Expenses:	1,029,105	(914)	1,028,191	(1,598)	1,026,593
	TAXES:					
19	Superfund	-	-	-	-	-
20	Property	62,896	1,228	64,125	1,476	65,600
21	Payroll	30,890	1,010	31,900	-	31,900
22	Business	350	-	350	-	350
23	Other	4,003	-	4,003	-	4,003
24	State Corporation Franchise	42,724	(2,496)	40,229	(525)	39,704
25	Federal Income	27,433	(10,458)	16,975	(768)	16,207
26	Total Taxes	168,296	(10,715)	157,581	184	157,764
27	Depreciation	659,413	12,835	672,248	14,047	686,296
28	Fossil/Hydro Decommissioning	23,259	-	23,259	-	23,259
29	Nuclear Decommissioning	-	-	-	-	-
30	Total Operating Expenses	1,880,074	1,206	1,881,279	12,633	1,893,912
31	Net for Return	415,208	(16,957)	398,250	(20,555)	377,695
32	Rate Base	5,400,029	(219,947)	5,180,082	(266,992)	4,913,089

Pacific Gas and Electric Company
2020 PG&E GRC (Difference)
Results of Operations at Proposed Rates
Electric Generation
(Thousands of Dollars)

B-A

Line No.	Description	Test Year 2020	Attrition Year 2021 Increase	Attrition Year 2021 Total	Attrition Year 2022 Increase	Attrition Year 2022 Total
		(A)	(B)	(C)	(D)	(E)
	REVENUE:					
1	Revenue Collected in Rates	(2,818)	(221)	(3,039)	(162)	(3,201)
2	Plus Other Operating Revenue	(0)	-	(0)	-	(0)
3	Total Operating Revenue	(2,818)	(221)	(3,039)	(162)	(3,201)
	OPERATING EXPENSES:					
4	Energy Costs	-	-	-	-	-
5	Production / Procurement	-	-	-	-	-
6	Storage	-	-	-	-	-
7	Transmission	-	-	-	-	-
8	Distribution	-	-	-	-	-
9	Customer Accounts	-	-	-	-	-
10	Uncollectibles	(9)	(1)	(10)	(1)	(10)
11	Customer Services	-	-	-	-	-
12	Administrative and General	-	-	-	-	-
13	Franchise & SFGR Tax Requirement	(22)	(2)	(23)	(1)	(25)
14	Amortization	-	-	-	-	-
15	Wage Change Impacts	-	-	-	-	-
16	Other Price Change Impacts	-	-	-	-	-
17	Other Adjustments	-	-	-	-	-
18	Subtotal Expenses:	(31)	(2)	(33)	(2)	(35)
	TAXES:					
19	Superfund	-	-	-	-	-
20	Property	-	-	-	-	-
21	Payroll	-	-	-	-	-
22	Business	-	-	-	-	-
23	Other	-	-	-	-	-
24	State Corporation Franchise	(245)	(18)	(263)	(13)	(276)
25	Federal Income	(2,504)	(141)	(2,646)	(101)	(2,746)
26	Total Taxes	(2,750)	(159)	(2,909)	(114)	(3,022)
27	Depreciation	-	-	-	-	-
28	Fossil/Hydro Decommissioning	-	-	-	-	-
29	Nuclear Decommissioning	-	-	-	-	-
30	Total Operating Expenses	(2,781)	(161)	(2,942)	(115)	(3,057)
31	Net for Return	(38)	(59)	(97)	(47)	(144)
32	Rate Base	(492)	(769)	(1,261)	(613)	(1,874)

A

Pacific Gas and Electric Company
2020 PG&E GRC Decision 20-12-005 (Adopted)
Income Taxes at Proposed Rates
Electric Generation
(Thousands of Dollars)

Line No.	Description	Test Year 2020	Attrition Year 2021 Increase	Attrition Year 2021 Total	Attrition Year 2022 Increase	Attrition Year 2022 Total
		(A)	(B)	(C)	(D)	(E)
1	Revenues	2,298,100	(15,531)	2,282,569	(7,760)	2,274,809
2	O&M Expenses	1,029,136	(912)	1,028,225	(1,596)	1,026,629
3	Nuclear Decommissioning Expense	-	-	-	-	-
4	Superfund Tax	-	-	-	-	-
5	Taxes Other Than Income	98,140	2,238	100,378	1,476	101,854
6	Subtotal	1,170,824	(16,858)	1,153,966	(7,640)	1,146,327
	DEDUCTIONS FROM TAXABLE INCOME:					
7	Interest Charge Adjustment	124,261	(5,001)	119,260	(6,105)	113,155
8	Fiscal/Calendar Property Tax Adjustment	228	-	228	-	228
9	Operating Expense Adjustments	(12,655)	-	(12,655)	-	(12,655)
10	Repair Deduction	92,444	8,761	101,204	10,281	111,486
11	Removal Cost Adjustment	(19,628)	-	(19,628)	-	(19,628)
12	Vacation Pay Adjustment	(963)	-	(963)	-	(963)
13	Capitalized Software Adjustment	15,256	-	15,256	(15,256)	-
14	Subtotal Deductions	198,942	3,759	202,702	(11,080)	191,622
	CCFT TAXES:					
15	CCFT Capitalized Interest Adjustment	3,662	-	3,662	-	3,662
16	CCFT Tax Depreciation - Declining Balance	-	-	-	-	-
17	CCFT Tax Depreciation - Fixed Assets	434,261	7,414	441,674	9,229	450,904
18	CCFT Tax Depreciation - Other	-	-	-	-	-
19	Capitalized Overhead - Cost For Gas Inventory	-	-	-	-	-
20	Other Adjustment	-	-	-	-	-
21	Subtotal Deductions	636,865	11,173	648,038	(1,851)	646,188
22	Taxable Income for CCFT	533,959	(28,031)	505,928	(5,789)	500,139
23	CCFT	47,202	(2,478)	44,724	(512)	44,212
24	State Tax Credits	(1,358)	-	(1,358)	-	(1,358)
25	Current CCFT	45,844	(2,478)	43,366	(512)	42,855
26	Deferred Taxes - Reg Asset	-	-	-	-	-
27	Deferred Taxes - Interest	324	-	324	-	324
28	Deferred Taxes - Vacation	(85)	-	(85)	-	(85)
29	Deferred Taxes - Other	-	-	-	-	-
30	Deferred Taxes - Fixed Assets	(3,113)	-	(3,113)	-	(3,113)
31	Total CCFT	42,970	(2,478)	40,492	(512)	39,980
	FEDERAL TAXES:					
32	CCFT - Prior Year Adjustment	29,610	16,234	45,844	(2,478)	43,366
33	FIT Capitalized Interest Adjustment	(1,441)	-	(1,441)	-	(1,441)
34	FIT Tax Depreciation - Declining Balance	-	-	-	-	-
35	FIT Tax Depreciation - SLRL	-	-	-	-	-
36	FIT Tax Depreciation - Fixed Assets	315,260	5,364	320,624	6,695	327,318
37	FIT Tax Depreciation - Other	-	-	-	-	-
38	Capitalized Overhead - Cost For Gas Inventory	-	-	-	-	-
39	Other Adjustment	-	-	-	-	-
40	FIT Preferred Dividend Adjustment	2,372	-	2,372	-	2,372
41	Subtotal Deductions	544,745	25,357	570,102	(6,863)	563,238
42	Taxable Income for FIT	626,079	(42,215)	583,865	(777)	583,088
43	Federal Income Tax	131,477	(8,865)	122,612	(163)	122,449
44	Federal Tax Credits	(6,510)	-	(6,510)	-	(6,510)
45	Tax Effect of MTD & Prod Tax Credits	-	-	-	-	-
46	Deferred Taxes - Interest	(303)	-	(303)	-	(303)
47	Deferred Taxes - Vacation	(202)	-	(202)	-	(202)
48	Amortization of Excess DFIT	(28,090)	(849)	(28,939)	(874)	(29,813)
49	Deferred Taxes - Fixed Assets	(66,434)	(603)	(67,037)	370	(66,667)
50	Total Federal Income Tax	29,937	(10,317)	19,620	(667)	18,953

B

Pacific Gas and Electric Company
2020 PG&E GRC Decision 20-12-005 (Adopted) with D.19-08-023 Excess ADIT
Income Taxes at Proposed Rates
Electric Generation
(Thousands of Dollars)

Line No.	Description	Test Year 2020	Attrition Year 2021 Increase	Attrition Year 2021 Total	Attrition Year 2022 Increase	Attrition Year 2022 Total
		(A)	(B)	(C)	(D)	(E)
1	Revenues	2,295,282	(15,752)	2,279,530	(7,922)	2,271,607
2	O&M Expenses	1,029,105	(914)	1,028,191	(1,598)	1,026,593
3	Nuclear Decommissioning Expense	-	-	-	-	-
4	Superfund Tax	-	-	-	-	-
5	Taxes Other Than Income	98,140	2,238	100,378	1,476	101,854
6	Subtotal	1,168,037	(17,076)	1,150,961	(7,800)	1,143,160
	DEDUCTIONS FROM TAXABLE INCOME:					
7	Interest Charge Adjustment	124,250	(5,019)	119,231	(6,119)	113,112
8	Fiscal/Calendar Property Tax Adjustment	228	-	228	-	228
9	Operating Expense Adjustments	(12,655)	-	(12,655)	-	(12,655)
10	Repair Deduction	92,444	8,761	101,204	10,281	111,486
11	Removal Cost Adjustment	(19,628)	-	(19,628)	-	(19,628)
12	Vacation Pay Adjustment	(963)	-	(963)	-	(963)
13	Capitalized Software Adjustment	15,256	-	15,256	(15,256)	-
14	Subtotal Deductions	198,931	3,742	202,673	(11,094)	191,579
	CCFT TAXES:					
15	CCFT Capitalized Interest Adjustment	3,662	-	3,662	-	3,662
16	CCFT Tax Depreciation - Declining Balance	-	-	-	-	-
17	CCFT Tax Depreciation - Fixed Assets	434,261	7,414	441,674	9,229	450,904
18	CCFT Tax Depreciation - Other	-	-	-	-	-
19	Capitalized Overhead - Cost For Gas Inventory	-	-	-	-	-
20	Other Adjustment	-	-	-	-	-
21	Subtotal Deductions	636,854	11,155	648,009	(1,865)	646,144
22	Taxable Income for CCFT	531,183	(28,231)	502,952	(5,936)	497,016
23	CCFT	46,957	(2,496)	44,461	(525)	43,936
24	State Tax Credits	(1,358)	-	(1,358)	-	(1,358)
25	Current CCFT	45,599	(2,496)	43,103	(525)	42,579
26	Deferred Taxes - Reg Asset	-	-	-	-	-
27	Deferred Taxes - Interest	324	-	324	-	324
28	Deferred Taxes - Vacation	(85)	-	(85)	-	(85)
29	Deferred Taxes - Other	-	-	-	-	-
30	Deferred Taxes - Fixed Assets	(3,113)	-	(3,113)	-	(3,113)
31	Total CCFT	42,724	(2,496)	40,229	(525)	39,704
	FEDERAL TAXES:					
32	CCFT - Prior Year Adjustment	29,610	15,989	45,599	(2,496)	43,103
33	FIT Capitalized Interest Adjustment	(1,441)	-	(1,441)	-	(1,441)
34	FIT Tax Depreciation - Declining Balance	-	-	-	-	-
35	FIT Tax Depreciation - SLRL	-	-	-	-	-
36	FIT Tax Depreciation - Fixed Assets	315,260	5,364	320,624	6,695	327,318
37	FIT Tax Depreciation - Other	-	-	-	-	-
38	Capitalized Overhead - Cost For Gas Inventory	-	-	-	-	-
39	Other Adjustment	-	-	-	-	-
40	FIT Preferred Dividend Adjustment	2,372	-	2,372	-	2,372
41	Subtotal Deductions	544,733	25,094	569,827	(6,895)	562,932
42	Taxable Income for FIT	623,303	(42,170)	581,134	(905)	580,228
43	Federal Income Tax	130,894	(8,856)	122,038	(190)	121,848
44	Federal Tax Credits	(6,510)	-	(6,510)	-	(6,510)
45	Tax Effect of MTD & Prod Tax Credits	-	-	-	-	-
46	Deferred Taxes - Interest	(504)	-	(504)	-	(504)
47	Deferred Taxes - Vacation	(202)	-	(202)	-	(202)
48	Amortization of Excess DFIT	(30,509)	(916)	(31,425)	(943)	(32,368)
49	Deferred Taxes - Fixed Assets	(65,735)	(687)	(66,422)	366	(66,056)
50	Total Federal Income Tax	27,433	(10,458)	16,975	(768)	16,207

B-A

Pacific Gas and Electric Company
2020 PG&E GRC (Difference)
Income Taxes at Proposed Rates
Electric Generation
(Thousands of Dollars)

Line No.	Description	Test Year 2020	Attrition Year 2021 Increase	Attrition Year 2021 Total	Attrition Year 2022 Increase	Attrition Year 2022 Total
		(A)	(B)	(C)	(D)	(E)
1	Revenues	(2,818)	(221)	(3,039)	(162)	(3,201)
2	O&M Expenses	(31)	(2)	(33)	(2)	(35)
3	Nuclear Decommissioning Expense	-	-	-	-	-
4	Superfund Tax	-	-	-	-	-
5	Taxes Other Than Income	-	-	-	-	-
6	Subtotal	(2,787)	(218)	(3,006)	(161)	(3,166)
	DEDUCTIONS FROM TAXABLE INCOME:					
7	Interest Charge Adjustment	(11)	(18)	(29)	(14)	(43)
8	Fiscal/Calendar Property Tax Adjustment	-	-	-	-	-
9	Operating Expense Adjustments	-	-	-	-	-
10	Repair Deduction	-	-	-	-	-
11	Removal Cost Adjustment	-	-	-	-	-
12	Vacation Pay Adjustment	-	-	-	-	-
13	Capitalized Software Adjustment	-	-	-	-	-
14	Subtotal Deductions	(11)	(18)	(29)	(14)	(43)
	CCFT TAXES:					
15	CCFT Capitalized Interest Adjustment	-	-	-	-	-
16	CCFT Tax Depreciation - Declining Balance	-	-	-	-	-
17	CCFT Tax Depreciation - Fixed Assets	-	-	-	-	-
18	CCFT Tax Depreciation - Other	-	-	-	-	-
19	Capitalized Overhead - Cost For Gas Inventory	-	-	-	-	-
20	Other Adjustment	-	-	-	-	-
21	Subtotal Deductions	(11)	(18)	(29)	(14)	(43)
22	Taxable Income for CCFT	(2,776)	(201)	(2,977)	(147)	(3,123)
23	CCFT	(245)	(18)	(263)	(13)	(276)
24	State Tax Credits	-	-	-	-	-
25	Current CCFT	(245)	(18)	(263)	(13)	(276)
26	Deferred Taxes - Reg Asset	-	-	-	-	-
27	Deferred Taxes - Interest	-	-	-	-	-
28	Deferred Taxes - Vacation	-	-	-	-	-
29	Deferred Taxes - Other	-	-	-	-	-
30	Deferred Taxes - Fixed Assets	-	-	-	-	-
31	Total CCFT	(245)	(18)	(263)	(13)	(276)
	FEDERAL TAXES:					
32	CCFT - Prior Year Adjustment	-	(245)	(245)	(18)	(263)
33	FIT Capitalized Interest Adjustment	-	-	-	-	-
34	FIT Tax Depreciation - Declining Balance	-	-	-	-	-
35	FIT Tax Depreciation - SLRL	-	-	-	-	-
36	FIT Tax Depreciation - Fixed Assets	-	-	-	-	-
37	FIT Tax Depreciation - Other	-	-	-	-	-
38	Capitalized Overhead - Cost For Gas Inventory	-	-	-	-	-
39	Other Adjustment	-	-	-	-	-
40	FIT Preferred Dividend Adjustment	-	-	-	-	-
41	Subtotal Deductions	(11)	(263)	(274)	(32)	(306)
42	Taxable Income for FIT	(2,776)	45	(2,731)	(129)	(2,860)
43	Federal Income Tax	(583)	9	(574)	(27)	(601)
44	Federal Tax Credits	-	-	-	-	-
45	Tax Effect of MTD & Prod Tax Credits	-	-	-	-	-
46	Deferred Taxes - Interest	(202)	-	(202)	-	(202)
47	Deferred Taxes - Vacation	-	-	-	-	-
48	Amortization of Excess DFIT	(2,419)	(67)	(2,486)	(69)	(2,555)
49	Deferred Taxes - Fixed Assets	699	(84)	616	(5)	611
50	Total Federal Income Tax	(2,504)	(141)	(2,646)	(101)	(2,746)

A

Pacific Gas and Electric Company
2020 PG&E GRC Decision 20-12-005 (Adopted)
Electric Generation
Rate Base - Attrition
(Thousands of Dollars)

Line No.		2020 End Of Year	2020 WAVG Year	2021 End Of Year	2021 WAVG Year	2021 WAVG Increase	2022 End Of Year	2022 WAVG Year	2022 WAVG Increase
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	PLANT IN SERVICE								
1	Beginning of Year	16,872,058	16,893,732	17,138,626	17,156,231	262,499	17,353,052	17,370,657	214,426
2	Net Additions	301,778	172,262	249,636	146,447	(25,815)	323,890	162,896	16,449
3	Total	17,173,836	17,065,994	17,388,262	17,302,678	236,684	17,676,942	17,533,553	230,875
	WORKING CAPITAL								
4	Material & Supplies - Fuel	-	-	-	-	-	-	-	-
5	Material & Supplies	137,188	137,188	133,172	133,172	(4,017)	129,088	129,088	(4,083)
6	Working Cash	236,858	236,858	236,858	236,858	-	236,858	236,858	-
7	Total	374,047	374,047	370,030	370,030	(4,017)	365,947	365,947	(4,083)
	TRA ADJUSTMENTS								
8	Capitalized Interest	21,131	21,277	21,131	21,131	(147)	21,131	21,131	-
9	Deferred Vacation	8,536	8,401	8,536	8,536	135	8,536	8,536	-
10	CIAC Deferral	344	347	344	344	(3)	344	344	-
11	Total	30,011	30,026	30,011	30,011	(15)	30,011	30,011	-
12	CUSTOMER ADVANCES	-	-	-	-	-	-	-	-
	DEFERRED TAXES								
13	Accum Def Taxes - Reg Asset	(11,524)	(12,083)	(11,524)	(11,524)	559	(11,524)	(11,524)	-
14	Accum Def Taxes - Fixed Assets	877,047	918,205	810,010	843,528	(74,677)	743,342	776,676	(66,852)
15	Accum Def Taxes - Other	-	-	-	-	-	-	-	-
16	Accum Def ITC	165,936	169,892	165,936	165,936	(3,955)	165,936	165,936	-
17	Deferred Taxes-Other	-	-	-	-	-	-	-	-
18	Total Deferred Taxes	1,031,459	1,076,013	964,422	997,941	(78,073)	897,755	931,089	(66,852)
	DEPRECIATION RESERVE								
19	Beginning of Year	10,727,102	10,727,102	11,244,550	11,244,550	517,448	11,796,917	11,796,917	552,367
20	Depreciation Expense	647,462	323,731	660,297	330,149	6,418	674,344	337,172	7,024
21	Net Salvage/Retirements	(130,014)	(57,301)	(107,930)	(51,263)	6,037	(111,751)	(50,631)	632
22	Total	11,244,550	10,993,533	11,796,917	11,523,435	529,903	12,359,511	12,083,459	560,023
23	RATE BASE	5,301,884	5,400,521	5,026,964	5,181,343	(219,178)	4,815,634	4,914,964	(266,379)

B

Pacific Gas and Electric Company
2020 PG&E GRC Decision 20-12-005 (Adopted) with D.19-08-023 Excess ADIT
Electric Generation
Rate Base - Attrition
(Thousands of Dollars)

	2020 End Of Year	2020 WAVG Year	2021 End Of Year	2021 WAVG Year	2021 WAVG Increase	2022 End Of Year	2022 WAVG Year	2022 WAVG Increase
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
PLANT IN SERVICE								
Beginning of Year	16,872,058	16,893,732	17,138,626	17,156,231	262,499	17,353,052	17,370,657	214,426
Net Additions	301,778	172,262	249,636	146,447	(25,815)	323,890	162,896	16,449
Total	17,173,836	17,065,994	17,388,262	17,302,678	236,684	17,676,942	17,533,553	230,875
WORKING CAPITAL								
Material & Supplies - Fuel	-	-	-	-	-	-	-	-
Material & Supplies	137,188	137,188	133,172	133,172	(4,017)	129,088	129,088	(4,083)
Working Cash	236,722	236,722	236,722	236,722	-	236,722	236,722	-
Total	373,910	373,910	369,893	369,893	(4,017)	365,810	365,810	(4,083)
TRA ADJUSTMENTS								
Capitalized Interest	21,131	21,277	21,131	21,131	(147)	21,131	21,131	-
Deferred Vacation	8,536	8,401	8,536	8,536	135	8,536	8,536	-
CIAC Deferral	344	347	344	344	(3)	344	344	-
Total	30,011	30,026	30,011	30,011	(15)	30,011	30,011	-
CUSTOMER ADVANCES	-	-	-	-	-	-	-	-
DEFERRED TAXES								
Accum Def Taxes - Reg Asset	(11,524)	(12,083)	(11,524)	(11,524)	559	(11,524)	(11,524)	-
Accum Def Taxes - Fixed Assets	877,864	918,561	811,442	844,653	(73,908)	745,386	778,414	(66,239)
Accum Def Taxes - Other	-	-	-	-	-	-	-	-
Accum Def ITC	165,936	169,892	165,936	165,936	(3,955)	165,936	165,936	-
Deferred Taxes-Other	-	-	-	-	-	-	-	-
Total Deferred Taxes	1,032,276	1,076,369	965,855	999,065	(77,304)	899,798	932,826	(66,239)
DEPRECIATION RESERVE								
Beginning of Year	10,727,102	10,727,102	11,244,550	11,244,550	517,448	11,796,917	11,796,917	552,367
Depreciation Expense	647,462	323,731	660,297	330,149	6,418	674,344	337,172	7,024
Net Salvage/Retirements	(130,014)	(57,301)	(107,930)	(51,263)	6,037	(111,751)	(50,631)	632
Total	11,244,550	10,993,533	11,796,917	11,523,435	529,903	12,359,511	12,083,459	560,023
RATE BASE	5,300,931	5,400,029	5,025,395	5,180,082	(219,947)	4,813,454	4,913,089	(266,992)

B-A

Pacific Gas and Electric Company
2020 PG&E GRC (Difference)
Electric Generation
Rate Base - Attrition
(Thousands of Dollars)

	2020 End Of Year	2020 WAVG Year	2021 End Of Year	2021 WAVG Year	2021 WAVG Increase	2022 End Of Year	2022 WAVG Year	2022 WAVG Increase	Line No.
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	
PLANT IN SERVICE									
Beginning of Year	-	-	-	-	-	-	-	-	1
Net Additions	-	-	-	-	-	-	-	-	2
Total	-	-	-	-	-	-	-	-	3
WORKING CAPITAL									
Material & Supplies - Fuel	-	-	-	-	-	-	-	-	4
Material & Supplies	-	-	-	-	-	-	-	-	5
Working Cash	(136)	(136)	(136)	(136)	-	(136)	(136)	-	6
Total	(136)	(136)	(136)	(136)	-	(136)	(136)	-	7
TRA ADJUSTMENTS									
Capitalized Interest	-	-	-	-	-	-	-	-	8
Deferred Vacation	-	-	-	-	-	-	-	-	9
CIAC Deferral	-	-	-	-	-	-	-	-	10
Total	-	-	-	-	-	-	-	-	11
CUSTOMER ADVANCES	-	-	-	-	-	-	-	-	12
DEFERRED TAXES									
Accum Def Taxes - Reg Asset	-	-	-	-	-	-	-	-	13
Accum Def Taxes - Fixed Assets	817	355	1,432	1,125	769	2,044	1,738	613	14
Accum Def Taxes - Other	-	-	-	-	-	-	-	-	15
Accum Def ITC	-	-	-	-	-	-	-	-	16
Deferred Taxes-Other	-	-	-	-	-	-	-	-	17
Total Deferred Taxes	817	355	1,432	1,125	769	2,044	1,738	613	18
DEPRECIATION RESERVE									
Beginning of Year	-	-	-	-	-	-	-	-	19
Depreciation Expense	-	-	-	-	-	-	-	-	20
Net Salvage/Retirements	-	-	-	-	-	-	-	-	21
Total	-	-	-	-	-	-	-	-	22
RATE BASE	(953)	(492)	(1,569)	(1,261)	(769)	(2,180)	(1,874)	(613)	23

PG&E Gas and Electric
Advice Submittal List
General Order 96-B, Section IV

AT&T
Albion Power Company

Alta Power Group, LLC
Anderson & Poole

Atlas ReFuel
BART

Barkovich & Yap, Inc.
California Cotton Ginners & Growers Assn
California Energy Commission

California Hub for Energy Efficiency Financing

California Alternative Energy and Advanced Transportation Financing Authority
California Public Utilities Commission
Calpine

Cameron-Daniel, P.C.
Casner, Steve
Cenergy Power
Center for Biological Diversity

Chevron Pipeline and Power
City of Palo Alto

City of San Jose
Clean Power Research
Coast Economic Consulting
Commercial Energy
Crossborder Energy
Crown Road Energy, LLC
Davis Wright Tremaine LLP
Day Carter Murphy

Dept of General Services
Don Pickett & Associates, Inc.
Douglass & Liddell

East Bay Community Energy Ellison Schneider & Harris LLP Energy Management Service
Engineers and Scientists of California

GenOn Energy, Inc.
Goodin, MacBride, Squeri, Schlotz & Ritchie
Green Power Institute
Hanna & Morton
ICF
IGS Energy
International Power Technology
Intestate Gas Services, Inc.
Kelly Group
Ken Bohn Consulting
Keyes & Fox LLP
Leviton Manufacturing Co., Inc.

Los Angeles County Integrated Waste Management Task Force
MRW & Associates
Manatt Phelps Phillips
Marin Energy Authority
McKenzie & Associates

Modesto Irrigation District
NLine Energy, Inc.
NRG Solar

Office of Ratepayer Advocates
OnGrid Solar
Pacific Gas and Electric Company
Peninsula Clean Energy

Pioneer Community Energy

Redwood Coast Energy Authority
Regulatory & Cogeneration Service, Inc.
SCD Energy Solutions
San Diego Gas & Electric Company

SPURR
San Francisco Water Power and Sewer
Sempra Utilities

Sierra Telephone Company, Inc.
Southern California Edison Company
Southern California Gas Company
Spark Energy
Sun Light & Power
Sunshine Design
Tecogen, Inc.
TerraVerde Renewable Partners
Tiger Natural Gas, Inc.

TransCanada
Utility Cost Management
Utility Power Solutions
Water and Energy Consulting Wellhead Electric Company
Western Manufactured Housing Communities Association (WMA)
Yep Energy

PG&E Gas and Electric
Advice Submittal List
General Order 96-B, Section IV

AT&T
Albion Power Company

Alta Power Group, LLC
Anderson & Poole

Atlas ReFuel
BART

Barkovich & Yap, Inc.
Braun Blaising Smith Wynne, P.C.
California Cotton Ginners & Growers Assn
California Energy Commission

California Hub for Energy Efficiency Financing

California Alternative Energy and Advanced Transportation Financing Authority
California Public Utilities Commission
Calpine

Cameron-Daniel, P.C.
Casner, Steve
Center for Biological Diversity

Chevron Pipeline and Power
City of Palo Alto

City of San Jose
Clean Power Research
Coast Economic Consulting
Commercial Energy
Crossborder Energy
Crown Road Energy, LLC
Davis Wright Tremaine LLP
Day Carter Murphy

Dept of General Services
Don Pickett & Associates, Inc.
Douglass & Liddell

East Bay Community Energy Ellison Schneider & Harris LLP
Engineers and Scientists of California

GenOn Energy, Inc.
Goodin, MacBride, Squeri, Schlotz & Ritchie
Green Power Institute
Hanna & Morton
ICF
International Power Technology

Intertie

Intestate Gas Services, Inc.
Kelly Group
Ken Bohn Consulting
Keyes & Fox LLP
Leviton Manufacturing Co., Inc.

Los Angeles County Integrated Waste Management Task Force
MRW & Associates
Manatt Phelps Phillips
Marin Energy Authority
McClintock IP
McKenzie & Associates

Modesto Irrigation District
NLine Energy, Inc.
NRG Solar

OnGrid Solar
Pacific Gas and Electric Company
Peninsula Clean Energy

Pioneer Community Energy

Public Advocates Office

Redwood Coast Energy Authority
Regulatory & Cogeneration Service, Inc.
SCD Energy Solutions
San Diego Gas & Electric Company

SPURR
San Francisco Water Power and Sewer
Sempra Utilities

Sierra Telephone Company, Inc.
Southern California Edison Company
Southern California Gas Company
Spark Energy
Sun Light & Power
Sunshine Design
Tecogen, Inc.
TerraVerde Renewable Partners
Tiger Natural Gas, Inc.

TransCanada
Utility Cost Management
Utility Power Solutions
Water and Energy Consulting Wellhead Electric Company
Western Manufactured Housing Communities Association (WMA)
Yep Energy

PACIFIC GAS AND ELECTRIC COMPANY

CHAPTER 3

ATTACHMENT B

INFLATION REDUCTION ACT OF 2022

CORPORATE ALTERNATIVE MINIMUM TAX (SECTION 10101)

PART 1—CORPORATE TAX REFORM

SEC. 10101. CORPORATE ALTERNATIVE MINIMUM TAX.

(a) IMPOSITION OF TAX.—

(1) IN GENERAL.—Paragraph (2) of section 55(b) is amended to read as follows:

"(2) CORPORATIONS.—

"(A) APPLICABLE CORPORATIONS.—In the case of an applicable corporation, the tentative minimum tax for the taxable year shall be the excess of—

"(i) 15 percent of the adjusted financial statement income for the taxable year (as determined under section 56A), over

"(ii) the corporate AMT foreign tax credit for the taxable year.

"(B) OTHER CORPORATIONS.—In the case of any corporation which is not an applicable corporation, the tentative minimum tax for the taxable year shall be zero.".

(2) APPLICABLE CORPORATION.—Section 59 is amended by adding at the end the following new subsection:

"(k) APPLICABLE CORPORATION.—For purposes of this part—

"(1) APPLICABLE CORPORATION DEFINED.—

"(A) IN GENERAL.—The term 'applicable corporation' means, with respect to any taxable year, any corporation (other than an S corporation, a regulated investment company, or a real estate investment trust) which meets the average annual adjusted financial statement income test of subparagraph (B) for one or more taxable years which—

"(i) are prior to such taxable year, and

"(ii) end after December 31, 2021.

"(B) AVERAGE ANNUAL ADJUSTED FINANCIAL STATEMENT INCOME TEST.—For purposes of this subsection—

"(i) a corporation meets the average annual adjusted financial statement income test for a taxable year if the average annual adjusted financial statement income of such corporation (determined without regard to section 56A(d)) for the 3-taxable-year period ending with such taxable year exceeds $1,000,000,000, and

"(ii) in the case of a corporation described in paragraph (2), such corporation meets the average annual adjusted financial

statement income test for a taxable year if—

"(I) the corporation meets the requirements of clause (i) for such taxable year (determined after the application of paragraph (2)), and

"(II) the average annual adjusted financial statement income of such corporation (determined without regard to the application of paragraph (2) and without regard to section 56A(d)) for the 3-taxable-year-period ending with such taxable year is $100,000,000 or more.

"(C) EXCEPTION.—Notwithstanding subparagraph (A), the term 'applicable corporation' shall not include any corporation which otherwise meets the requirements of subparagraph (A) if—

"(i) such corporation—

"(I) has a change in ownership, or

"(II) has a specified number (to be determined by the Secretary and which shall, as appropriate, take into

account the facts and circumstances of the taxpayer) of consecutive taxable years, including the most recent taxable year, in which the corporation does not meet the average annual adjusted financial statement income test of subparagraph (B), and

"(ii) the Secretary determines that it would not be appropriate to continue to treat such corporation as an applicable corporation.

The preceding sentence shall not apply to any corporation if, after the Secretary makes the determination described in clause (ii), such corporation meets the average annual adjusted financial statement income test of subparagraph (B) for any taxable year beginning after the first taxable year for which such determination applies.

"(D) SPECIAL RULES FOR DETERMINING APPLICABLE CORPORATION STATUS.—

"(i) IN GENERAL.—Solely for purposes of determining whether a corporation is an applicable corporation under this paragraph, all adjusted financial statement in-

come of persons treated as a single employer with such corporation under subsection (a) or (b) of section 52 (determined with the modifications described in clause (ii)) shall be treated as adjusted financial statement income of such corporation, and adjusted financial statement income of such corporation shall be determined without regard to paragraphs (2)(D)(i) and (11) of section 56A(c).

"(ii) MODIFICATIONS.—For purposes of this subparagraph—

"(I) section 52(a) shall be applied by substituting 'component members' for 'members', and

"(II) for purposes of applying section 52(b), the term 'trade or business' shall include any activity treated as a trade or business under paragraph (5) or (6) of section 469(c) (determined without regard to the phrase 'To the extent provided in regulations' in such paragraph (6)).

"(iii) COMPONENT MEMBER.—For purposes of this subparagraph, the term 'com-

ponent member' has the meaning given such term by section 1563(b), except that the determination shall be made without regard to section 1563(b)(2).

"(E) OTHER SPECIAL RULES.—

"(i) CORPORATIONS IN EXISTENCE FOR LESS THAN 3 YEARS.—If the corporation was in existence for less than 3-taxable years, subparagraph (B) shall be applied on the basis of the period during which such corporation was in existence.

"(ii) SHORT TAXABLE YEARS.—Adjusted financial statement income for any taxable year of less than 12 months shall be annualized by multiplying the adjusted financial statement income for the short period by 12 and dividing the result by the number of months in the short period.

"(iii) TREATMENT OF PREDECESSORS.—Any reference in this subparagraph to a corporation shall include a reference to any predecessor of such corporation.

"(2) SPECIAL RULE FOR FOREIGN-PARENTED MULTINATIONAL GROUPS.—

"(A) IN GENERAL.—If a corporation is a member of a foreign-parented multinational group for any taxable year, then, solely for purposes of determining whether such corporation meets the average annual adjusted financial statement income test under paragraph (1)(B)(ii)(I) for such taxable year, the adjusted financial statement income of such corporation for such taxable year shall include the adjusted financial statement income of all members of such group. Solely for purposes of this subparagraph, adjusted financial statement income shall be determined without regard to paragraphs (2)(D)(i), (3), (4), and (11) of section 56A(c).

"(B) FOREIGN-PARENTED MULTINATIONAL GROUP.—For purposes of subparagraph (A), the term 'foreign-parented multinational group' means, with respect to any taxable year, two or more entities if—

"(i) at least one entity is a domestic corporation and another entity is a foreign corporation,

"(ii) such entities are included in the same applicable financial statement with respect to such year, and

"(iii) either—

"(I) the common parent of such entities is a foreign corporation, or

"(II) if there is no common parent, the entities are treated as having a common parent which is a foreign corporation under subparagraph (D).

"(C) FOREIGN CORPORATIONS ENGAGED IN A TRADE OR BUSINESS WITHIN THE UNITED STATES.—For purposes of this paragraph, if a foreign corporation is engaged in a trade or business within the United States, such trade or business shall be treated as a separate domestic corporation that is wholly owned by the foreign corporation.

"(D) OTHER RULES.—The Secretary shall, applying the principles of this section, prescribe rules for the application of this paragraph, including rules for the determination of—

"(i) the entities (if any) which are to be to be treated under subparagraph (B)(iii)(II) as having a common parent which is a foreign corporation,

"(ii) the entities to be included in a foreign-parented multinational group, and

"(iii) the common parent of a foreign-parented multinational group.

"(3) REGULATIONS OR OTHER GUIDANCE.—The Secretary shall provide regulations or other guidance for the purposes of carrying out this subsection, including regulations or other guidance—

"(A) providing a simplified method for determining whether a corporation meets the requirements of paragraph (1), and

"'(B) addressing the application of this subsection to a corporation that experiences a change in ownership.".

(3) REDUCTION FOR BASE EROSION AND ANTI-ABUSE TAX.—Section 55(a)(2) is amended by inserting "plus, in the case of an applicable corporation, the tax imposed by section 59A" before the period at the end.

(4) CONFORMING AMENDMENTS.—

(A) Section 55(a) is amended by striking "In the case of a taxpayer other than a corporation, there" and inserting "There".

(B)(i) Section 55(b)(1) is amended—

(I) by striking so much as precedes subparagraph (A) and inserting the following:

"(1) NONCORPORATE TAXPAYERS.—In the case of a taxpayer other than a corporation—", and

(II) by adding at the end the following new subparagraph:

"(D) ALTERNATIVE MINIMUM TAXABLE INCOME.—The term 'alternative minimum taxable income' means the taxable income of the taxpayer for the taxable year—

"(i) determined with the adjustments provided in section 56 and section 58, and

"(ii) increased by the amount of the items of tax preference described in section 57.

If a taxpayer is subject to the regular tax, such taxpayer shall be subject to the tax imposed by this section (and, if the regular tax is determined by reference to an amount other than taxable income, such amount shall be treated as the taxable income of such taxpayer for purposes of the preceding sentence).".

(ii) Section 860E(a)(4) is amended by striking "55(b)(2)" and inserting "55(b)(1)(D)".

(iii) Section 897(a)(2)(A)(i) is amended by striking "55(b)(2)" and inserting "55(b)(1)(D)".

(C) Section 11(d) is amended by striking "the tax imposed by subsection (a)" and inserting "the taxes imposed by subsection (a) and section 55".

(D) Section 12 is amended by adding at the end the following new paragraph:

"(5) For alternative minimum tax, see section 55.".

(E) Section 882(a)(1) is amended by inserting ", 55," after "section 11".

(F) Section 6425(c)(1)(A) is amended to read as follows:

"(A) the sum of—

"(i) the tax imposed by section 11 or subchapter L of chapter 1, whichever is applicable, plus

"(ii) the tax imposed by section 55, plus

"(iii) the tax imposed by section 59A, over".

(G) Section 6655(e)(2) is amended by inserting ", adjusted financial statement income (as defined in section 56A)," before "and modified taxable income" each place it appears in subparagraphs (A)(i) and (B)(i).

(H) Section 6655(g)(1)(A) is amended by redesignating clauses (ii) and (iii) as clauses (iii) and (iv), respectively, and by inserting after clause (i) the following new clause:

"(ii) the tax imposed by section 55,".

(b) ADJUSTED FINANCIAL STATEMENT INCOME.—

(1) IN GENERAL.—Part VI of subchapter A of chapter 1 is amended by inserting after section 56 the following new section:

"SEC. 56A. ADJUSTED FINANCIAL STATEMENT INCOME.

"(a) IN GENERAL.—For purposes of this part, the term 'adjusted financial statement income' means, with respect to any corporation for any taxable year, the net income or loss of the taxpayer set forth on the taxpayer's applicable financial statement for such taxable year, adjusted as provided in this section.

"(b) APPLICABLE FINANCIAL STATEMENT.—For purposes of this section, the term 'applicable financial statement' means, with respect to any taxable year, an applicable financial statement (as defined in section 451(b)(3) or as specified by the Secretary in regulations or other guidance) which covers such taxable year.

"(c) GENERAL ADJUSTMENTS.—

"(1) STATEMENTS COVERING DIFFERENT TAXABLE YEARS.—Appropriate adjustments shall be

made in adjusted financial statement income in any case in which an applicable financial statement covers a period other than the taxable year.

"(2) SPECIAL RULES FOR RELATED ENTITIES.—

"(A) CONSOLIDATED FINANCIAL STATEMENTS.—If the financial results of a taxpayer are reported on the applicable financial statement for a group of entities, rules similar to the rules of section 451(b)(5) shall apply.

"(B) CONSOLIDATED RETURNS.—Except as provided in regulations prescribed by the Secretary, if the taxpayer is part of an affiliated group of corporations filing a consolidated return for any taxable year, adjusted financial statement income for such group for such taxable year shall take into account items on the group's applicable financial statement which are properly allocable to members of such group.

"(C) TREATMENT OF DIVIDENDS AND OTHER AMOUNTS.—In the case of any corporation which is not included on a consolidated return with the taxpayer, adjusted financial statement income of the taxpayer with respect to such other corporation shall be determined by only taking into account the dividends received from

such other corporation (reduced to the extent provided by the Secretary in regulations or other guidance) and other amounts which are includible in gross income or deductible as a loss under this chapter (other than amounts required to be included under sections 951 and 951A or such other amounts as provided by the Secretary) with respect to such other corporation.

"(D) TREATMENT OF PARTNERSHIPS.—

"(i) IN GENERAL.—Except as provided by the Secretary, if the taxpayer is a partner in a partnership, adjusted financial statement income of the taxpayer with respect to such partnership shall be adjusted to only take into account the taxpayer's distributive share of adjusted financial statement income of such partnership.

"(ii) ADJUSTED FINANCIAL STATEMENT INCOME OF PARTNERSHIPS.—For the purposes of this part, the adjusted financial statement income of a partnership shall be the partnership's net income or loss set forth on such partnership's applicable financial statement (adjusted under rules similar to the rules of this section).

"(3) ADJUSTMENTS TO TAKE INTO ACCOUNT CERTAIN ITEMS OF FOREIGN INCOME.—

"(A) IN GENERAL.—If, for any taxable year, a taxpayer is a United States shareholder of one or more controlled foreign corporations, the adjusted financial statement income of such taxpayer with respect to such controlled foreign corporation (as determined under paragraph (2)(C)) shall be adjusted to also take into account such taxpayer's pro rata share (determined under rules similar to the rules under section 951(a)(2)) of items taken into account in computing the net income or loss set forth on the applicable financial statement (as adjusted under rules similar to those that apply in determining adjusted financial statement income) of each such controlled foreign corporation with respect to which such taxpayer is a United States shareholder.

"(B) NEGATIVE ADJUSTMENTS.—In any case in which the adjustment determined under subparagraph (A) would result in a negative adjustment for such taxable year—

"(i) no adjustment shall be made under this paragraph for such taxable year, and

"(ii) the amount of the adjustment determined under this paragraph for the succeeding taxable year (determined without regard to this paragraph) shall be reduced by an amount equal to the negative adjustment for such taxable year.

"(4) EFFECTIVELY CONNECTED INCOME.—In the case of a foreign corporation, to determine adjusted financial statement income, the principles of section 882 shall apply.

"(5) ADJUSTMENTS FOR CERTAIN TAXES.—Adjusted financial statement income shall be appropriately adjusted to disregard any Federal income taxes, or income, war profits, or excess profits taxes (within the meaning of section 901) with respect to a foreign country or possession of the United States, which are taken into account on the taxpayer's applicable financial statement. To the extent provided by the Secretary, the preceding sentence shall not apply to income, war profits, or excess profits taxes (within the meaning of section 901) that are imposed by a foreign country or possession of the United States and

taken into account on the taxpayer's applicable financial statement if the taxpayer does not choose to have the benefits of subpart A of part III of subchapter N for the taxable year. The Secretary shall prescribe such regulations or other guidance as may be necessary and appropriate to provide for the proper treatment of current and deferred taxes for purposes of this paragraph, including the time at which such taxes are properly taken into account.

"(6) ADJUSTMENT WITH RESPECT TO DISREGARDED ENTITIES.—Adjusted financial statement income shall be adjusted to take into account any adjusted financial statement income of a disregarded entity owned by the taxpayer.

"(7) SPECIAL RULE FOR COOPERATIVES.—In the case of a cooperative to which section 1381 applies, the adjusted financial statement income (determined without regard to this paragraph) shall be reduced by the amounts referred to in section 1382(b) (relating to patronage dividends and per-unit retain allocations) to the extent such amounts were not otherwise taken into account in determining adjusted financial statement income.

"(8) RULES FOR ALASKA NATIVE CORPORATIONS.—Adjusted financial statement income shall be appropriately adjusted to allow—

"(A) cost recovery and depletion attributable to property the basis of which is determined under section 21(c) of the Alaska Native Claims Settlement Act (43 U.S.C. 1620(c)), and

"(B) deductions for amounts payable made pursuant to section 7(i) or section 7(j) of such Act (43 U.S.C. 1606(i) and 1606(j)) only at such time as the deductions are allowed for tax purposes.

"(9) AMOUNTS ATTRIBUTABLE TO ELECTIONS FOR DIRECT PAYMENT OF CERTAIN CREDITS.—Adjusted financial statement income shall be appropriately adjusted to disregard any amount treated as a payment against the tax imposed by subtitle A pursuant to an election under section 48D(d) or 6417, to the extent such amount was not otherwise taken into account under paragraph (5).

"(10) CONSISTENT TREATMENT OF MORTGAGE SERVICING INCOME OF TAXPAYER OTHER THAN A REGULATED INVESTMENT COMPANY.—

"(A) IN GENERAL.—Adjusted financial statement income shall be adjusted so as not to

include any item of income in connection with a mortgage servicing contract any earlier than when such income is included in gross income under any other provision of this chapter.

"(B) RULES FOR AMOUNTS NOT REPRESENTING REASONABLE COMPENSATION.—The Secretary shall provide regulations to prevent the avoidance of taxes imposed by this chapter with respect to amounts not representing reasonable compensation (as determined by the Secretary) with respect to a mortgage servicing contract.

"(11) ADJUSTMENT WITH RESPECT TO DEFINED BENEFIT PENSIONS.—

"(A) IN GENERAL.—Except as otherwise provided in rules prescribed by the Secretary in regulations or other guidance, adjusted financial statement income shall be—

"(i) adjusted to disregard any amount of income, cost, or expense that would otherwise be included on the applicable financial statement in connection with any covered benefit plan,

"(ii) increased by any amount of income in connection with any such covered benefit plan that is included in the gross in-

come of the corporation under any other provision of this chapter, and

"(iii) reduced by deductions allowed under any other provision of this chapter with respect to any such covered benefit plan.

"(B) COVERED BENEFIT PLAN.—For purposes of this paragraph, the term 'covered benefit plan' means—

"(i) a defined benefit plan (other than a multiemployer plan described in section 414(f)) if the trust which is part of such plan is an employees' trust described in section 401(a) which is exempt from tax under section 501(a),

"(ii) any qualified foreign plan (as defined in section 404A(e)), or

"(iii) any other defined benefit plan which provides post-employment benefits other than pension benefits.

"(12) TAX-EXEMPT ENTITIES.—In the case of an organization subject to tax under section 511, adjusted financial statement income shall be appropriately adjusted to only take into account any adjusted financial statement income—

"(A) of an unrelated trade or business (as defined in section 513) of such organization, or

"(B) derived from debt-financed property (as defined in section 514) to the extent that income from such property is treated as unrelated business taxable income.

"(13) DEPRECIATION.—Adjusted financial statement income shall be—

"(A) reduced by depreciation deductions allowed under section 167 with respect to property to which section 168 applies to the extent of the amount allowed as deductions in computing taxable income for the taxable year, and

"(B) appropriately adjusted—

"(i) to disregard any amount of depreciation expense that is taken into account on the taxpayer's applicable financial statement with respect to such property, and

"(ii) to take into account any other item specified by the Secretary in order to provide that such property is accounted for in the same manner as it is accounted for under this chapter.

"(14) QUALIFIED WIRELESS SPECTRUM.—

"(A) IN GENERAL.—Adjusted financial statement income shall be—

"(i) reduced by amortization deductions allowed under section 197 with respect to qualified wireless spectrum to the extent of the amount allowed as deductions in computing taxable income for the taxable year, and

"(ii) appropriately adjusted—

"(I) to disregard any amount of amortization expense that is taken into account on the taxpayer's applicable financial statement with respect to such qualified wireless spectrum, and

"(II) to take into account any other item specified by the Secretary in order to provide that such qualified wireless spectrum is accounted for in the same manner as it is accounted for under this chapter.

"(B) QUALIFIED WIRELESS SPECTRUM.—For purposes of this paragraph, the term 'qualified wireless spectrum' means wireless spectrum which—

"(i) is used in the trade or business of a wireless telecommunications carrier, and

"(ii) was acquired after December 31, 2007, and before the date of enactment of this section.

"(15) SECRETARIAL AUTHORITY TO ADJUST ITEMS.—The Secretary shall issue regulations or other guidance to provide for such adjustments to adjusted financial statement income as the Secretary determines necessary to carry out the purposes of this section, including adjustments—

"(A) to prevent the omission or duplication of any item, and

"(B) to carry out the principles of part II of subchapter C of this chapter (relating to corporate liquidations), part III of subchapter C of this chapter (relating to corporate organizations and reorganizations), and part II of subchapter K of this chapter (relating to partnership contributions and distributions).

"(d) DEDUCTION FOR FINANCIAL STATEMENT NET OPERATING LOSS.—

"(1) IN GENERAL.—Adjusted financial statement income (determined after application of subsection (c)

and without regard to this subsection) shall be reduced by an amount equal to the lesser of—

"(A) the aggregate amount of financial statement net operating loss carryovers to the taxable year, or

"(B) 80 percent of adjusted financial statement income computed without regard to the deduction allowable under this subsection.

"(2) FINANCIAL STATEMENT NET OPERATING LOSS CARRYOVER.—A financial statement net operating loss for any taxable year shall be a financial statement net operating loss carryover to each taxable year following the taxable year of the loss. The portion of such loss which shall be carried to subsequent taxable years shall be the amount of such loss remaining (if any) after the application of paragraph (1).

"(3) FINANCIAL STATEMENT NET OPERATING LOSS DEFINED.—For purposes of this subsection, the term 'financial statement net operating loss' means the amount of the net loss (if any) set forth on the corporation's applicable financial statement (determined after application of subsection (c) and without regard to this subsection) for taxable years ending after December 31, 2019.

"(e) REGULATIONS AND OTHER GUIDANCE.—The Secretary shall provide for such regulations and other guidance as necessary to carry out the purposes of this section, including regulations and other guidance relating to the effect of the rules of this section on partnerships with income taken into account by an applicable corporation.".

(2) CLERICAL AMENDMENT.—The table of sections for part VI of subchapter A of chapter 1 is amended by inserting after the item relating to section 56 the following new item:

"Sec. 56A. Adjusted financial statement income.".

(c) CORPORATE AMT FOREIGN TAX CREDIT.—Section 59, as amended by this section, is amended by adding at the end the following new subsection:

"(l) CORPORATE AMT FOREIGN TAX CREDIT.—

"(1) IN GENERAL.—For purposes of this part, if an applicable corporation chooses to have the benefits of subpart A of part III of subchapter N for any taxable year, the corporate AMT foreign tax credit for the taxable year of the applicable corporation is an amount equal to sum of—

"(A) the lesser of—

"(i) the aggregate of the applicable corporation's pro rata share (as determined under section 56A(c)(3)) of the amount of income, war profits, and excess profits taxes

(within the meaning of section 901) imposed by any foreign country or possession of the United States which are—

"(I) taken into account on the applicable financial statement of each controlled foreign corporation with respect to which the applicable corporation is a United States shareholder, and

"(II) paid or accrued (for Federal income tax purposes) by each such controlled foreign corporation, or

"(ii) the product of the amount of the adjustment under section 56A(c)(3) and the percentage specified in section 55(b)(2)(A)(i), and

"(B) in the case of an applicable corporation that is a domestic corporation, the amount of income, war profits, and excess profits taxes (within the meaning of section 901) imposed by any foreign country or possession of the United States to the extent such taxes are—

"(i) taken into account on the applicable corporation's applicable financial statement, and

"(ii) paid or accrued (for Federal income tax purposes) by the applicable corporation.

"(2) CARRYOVER OF EXCESS TAX PAID.—For any taxable year for which an applicable corporation chooses to have the benefits of subpart A of part III of subchapter N, the excess of the amount described in paragraph (1)(A)(i) over the amount described in paragraph (1)(A)(ii) shall increase the amount described in paragraph (1)(A)(i) in any of the first 5 succeeding taxable years to the extent not taken into account in a prior taxable year.

"(3) REGULATIONS OR OTHER GUIDANCE.—The Secretary shall provide for such regulations or other guidance as is necessary to carry out the purposes of this subsection.".

(d) TREATMENT OF GENERAL BUSINESS CREDIT.—Section 38(c)(6)(E) is amended to read as follows:

"(E) CORPORATIONS.—In the case of a corporation—

"(i) the first sentence of paragraph (1) shall be applied by substituting '25 percent of the taxpayer's net income tax as exceeds $25,000' for 'the greater of' and all that follows,

"(ii) paragraph (2)(A) shall be applied without regard to clause (ii)(I) thereof, and

"(iii) paragraph (4)(A) shall be applied without regard to clause (ii)(I) thereof.".

(e) CREDIT FOR PRIOR YEAR MINIMUM TAX LIABILITY.—

(1) IN GENERAL.—Section 53(e) is amended to read as follows:

"(e) APPLICATION TO APPLICABLE CORPORATIONS.—In the case of a corporation—

"(1) subsection (b)(1) shall be applied by substituting 'the net minimum tax for all prior taxable years beginning after 2022' for 'the adjusted net minimum tax imposed for all prior taxable years beginning after 1986', and

"(2) the amount determined under subsection (c)(1) shall be increased by the amount of tax imposed under section 59A for the taxable year.".

(2) CONFORMING AMENDMENTS.—Section 53(d) is amended—

(A) in paragraph (2), by striking ", except that in the case" and all that follows through "treated as zero", and

(B) by striking paragraph (3).

(f) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2022.

PART 2—EXCISE TAX ON REPURCHASE OF CORPORATE STOCK

SEC. 10201. EXCISE TAX ON REPURCHASE OF CORPORATE STOCK.

(a) IN GENERAL.—Subtitle D is amended by inserting after chapter 36 the following new chapter:

"CHAPTER 37—REPURCHASE OF CORPORATE STOCK

"Sec. 4501. Repurchase of corporate stock.

"SEC. 4501. REPURCHASE OF CORPORATE STOCK.

"(a) GENERAL RULE.—There is hereby imposed on each covered corporation a tax equal to 1 percent of the fair market value of any stock of the corporation which is repurchased by such corporation during the taxable year.

"(b) COVERED CORPORATION.—For purposes of this section, the term 'covered corporation' means any domestic corporation the stock of which is traded on an established securities market (within the meaning of section 7704(b)(1)).

"(c) REPURCHASE.—For purposes of this section—

"(1) IN GENERAL.—The term 'repurchase' means—

PACIFIC GAS AND ELECTRIC COMPANY

CHAPTER 3

ATTACHMENT C

WORKPAPERS DIRECTLY AFFECTED BY TAX UPDATES

(PUBLIC VERSION)

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
WORK PAPER NARRATIVE
CORPORATE ALTERNATIVE MINIMUM TAX
TAX MNEMONIC PACDITO

On August 16, 2022, the Inflation Reduction Act of 2022 (IRA) was signed into law enacting a new Corporate Alternative Minimum Tax (CMT).[1] The CMT applies to taxpayers that generate "adjusted financial statement income" (AFSI) of over $1 billion, tested over a three-year average and computed with specific adjustments.[2] Taxpayers subject to the CMT will pay the greater of its "regular" tax (computed under conventional tax rules) or the CMT. The CMT is effective after December 31, 2022.

The CMT is computed in the RO Model by using information contained on the revenue requirements and income tax pages. The calculation begins with the tax page net revenue line (less O&M and other Taxes) and making appropriate adjustments for interest expense, California Corporation Franchise Tax (CCFT), certain book depreciation, and ACRS/MACRS tax depreciation to arrive at AFSI for CMT purposes.

Under PG&E's method, the CMT results in a deferred tax asset, which increases rate base. The CMT is separately stated on "Accumulated Other" on Line 15 of the Income Tax Rate Base page.

Work paper **AE.3** shows the computation of PG&Es CMT on a GRC jurisdictional basis.

Detailed CMT support by specific UCCs can be found in the RO Models for Electric and Gas respectively.

[1] IRA Section 10101.
[2] IRA Section 10101(b) for "Sec. 56A. Adjusted Financial Statement Income", Section 56A(c) for the various adjustments.

Pacific Gas and Electric Company
2023 CPUC General Rate Case (Incl. GTS)
Income Taxes at Proposed Rates
(Thousands in Dollars)

MNEM	Description	W/P Ref	Adjusted 2020	Estimated 2021	Estimated 2022	Estimated 2023
PACDITO	E_Dist					(30,725)
PACDITO	E_Gen					(10,512)
PACDITO	E_Other					-
PACDITO	E_Trans					-
	GRC Electric Total					**(41,237)**
PACDITO	G_Dist					(15,873)
PACDITO	G_Other					-
PACDITO	G_Trans					8,401
	GRC Gas Total					**(7,472)**
	GRC Only					**(48,709)**
PACDITO/EOP	E_Dist					(61,450)
PACDITO/EOP	E_Gen					(21,024)
PACDITO/EOP	E_Other					-
PACDITO/EOP	E_Trans					-
	GRC Electric Total					**(82,474)**
PACDITO/EOP	G_Dist					(31,746)
PACDITO/EOP	G_Other					-
PACDITO/EOP	G_Trans					16,802
	GRC Gas Total					**(14,944)**
	GRC Only					**(97,418)**

AE.1

PACIFIC GAS AND ELECTRIC COMPANY
2023 CPUC General Rate Case (Incl. GTS)
Work Paper Supporting Tax Mnemonic PACDITO
Deferred Income Tax (DIT) Reserve - Corporate Alternative Minimum Tax
Thousands $(000)

CPUC	Reference	2020	2021	2022	2023
A) Property Tax Timing Diffs; DIT Reserve for Recorded Vintages of Plant:		0	0	0	0
B) Adjustments Related to Recorded Vintages of Plant:	Note 1	0			(97,417)
C) Property Tax Timing Diffs; DIT Reserve for Forecasted Vintages of Plant:		0	0	0	0
D) End of Period PACDITO:	To AE.1 3/3	0	0	0	(97,417)
E) Average PACDITO:	To AE.1 3/3	0	0	0	(48,709)
	Proof to RO	0	0	0	(48,709)

Note 1: The Corporate Alternative Minimum Tax (CMT) was enacted as part of the Inflation Reduction Act of 2022 and applies to tax years beginning after December 31, 2022.

AE.2

Pacific Gas and Electric Company
2023 CPUC General Rate Case (Incl. GTS)
Inflation Reduction Act - Corporate Alternative Minimum Tax
PACDITO Workpaper

In Thousands $(000)

Line	Description of Adjustment	Reference	2020	2021	2022	2023	
			GRC Only	GRC Only	GRC Only	GRC Only	
	Electric/Gas Line of Business						
1	Electric					(41,237)	
2	Gas					(7,472)	
3	**Total Company**					**(48,709)**	
	Support For GRC Only						
	Corporate Alternative Minimum Tax Computation						
4	Revenue less O&M and Other Taxes	RO Tax Page Line 6				8,086,284	
5	Less: Interest Expense	RO Tax Page Line 7				(1,024,502)	
6	Less: CCFT Tax	RO Tax Page Line 31				(138,435)	
7	Less: Adjusted Tax Depreciation	Note[2]				(2,255,141)	
8	Less: Adjusted Book Depreciation	Note[3]				(1,907,838)	
9	Adjusted Financial Statement Income	Sum of Line 4 through 8				2,760,368	[A]
10	Minimum tax before credits	[A] x 15%				414,055	[B]
11	Total Federal Income Tax from RO	RO Tax Page Line 50				316,638	[C]
12	Current regular tax over AMT/(AMT over current reg tax)	[C] - [B]				(97,417)	
13	**Weighted average current regular tax over AMT/(AMT over current reg tax)**	Using 2 Point Average				**(48,709)**	

Note 1: The Corporate Alternative Minimum Tax (CMT) was enacted as part of the Inflation Reduction Act of 2022 and applies to tax years beginning after December 31, 2022.

Note 2: Federal Tax Depreciation x Tax ACRS/MACRS Depreciation Factor
Tax ACRS/MACRS factor captures only tax assets depreciated using ACRS/MACRS, excluding intangibles, real property, etc.

RO Tax Page Line 36	2,750,172	82%	2,255,141

Note 3: Book Depreciation x Book ACRS/MACRS Depreciation Factor
Book ACRS/MACRS factor captures only book depreciation on book assets corresponding to equivalent tax assets that are depreciated using the ACRA/MACRS method (similar to method/life).

GRC-RO Line 27	3,893,547	49%	1,907,838

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
WORK PAPER NARRATIVE
AVERAGE DEFERRED INCOME TAX RESERVE - DEPRECIATION
TAX MNEMONIC PACDITA

In Decisions 93848, 88-01-061 and consistent with past GRC's, the Commission has allowed PG&E to normalize the income tax effects of book and tax basis timing differences determined by the statutory requirements of IRC Section 168. Section 168 specifies the requirement to normalize life, method and salvage timing differences related to ACRS[1] and MACRS[2] property. Accumulated Federal deferred income taxes are maintained in PACDITA.

Current year activity for this reserve is charged to cost of service as tax expense. The tax mnemonic that identifies Federal Income Tax (FIT) expense is TFIDEF. The tax mnemonic that identifies State Income Tax (CCFT) expense is TSIDEF.

Included as an offset in the calculation of AFDIT is the GRC's share of a deferred tax asset (DTA) related to PG&E's federal net operating loss (NOL) carryforward. NOL's occur when tax deductions (primarily bonus depreciation) exceed taxable revenue in any year. To the extent NOL's can't be immediately utilized, an Account 190 DTA is created and, for rate making purposes, the DTA is included in rate base. The CPUC accepted this treatment of NOL DTA's in Southern California Edison Company's (SCE) advice letter 3092-E. In this advice letter, the CPUC recognized that deferred tax assets must be included in rate base pursuant to IRS private letter ruling 201438003 issued to SCE as part of its 2012 GRC. Work paper **AF.5** shows the computation of PG&Es NOL DTA.

The Tax Cuts and Jobs Act reduction in corporate income tax rate to 21% from 35%, created an excess deferred tax liability (EDIT) that must be amortized for the benefit of PG&E's customers. PG&E computed the amortization amount consistent with its Private Letter Ruling 202211004, which ruled that including Cost of Removal (COR) in the return of EDIT violated the IRS normalization rules. The CPUC approved the removal of COR from EDIT amortization for pre-2022 GRC jurisdictional amounts in Advice Letter 4579-G / 6513-E and PG&E removed the COR amounts from the calculation of EDIT amortization in the 2023 GRC in its September Update. The amortization is also removed from work paper **AI** and shown on workpaper **AI.2**.

Work paper **AF.2** summarizes the annual detail in work paper **AF.3 to AF.5**.

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[1] The Accelerated Cost Recovery System (ACRS) determines tax depreciation of property generally placed-in-service from 1981 through 1986, and to some post-1986 transition property.
[2] The Modified Accelerated Cost Recovery System (MACRS) determines tax depreciation of property placed-in-service after 1986, except for property subject to ACRS rules.

Pacific Gas and Electric Company
2023 CPUC General Rate Case (Incl. GTS)
Income Taxes at Proposed Rates
(Thousands in Dollars)

MNEM	Description	W/P Ref	Adjusted 2020	Estimated 2021	Estimated 2022	Estimated 2023
PACDITA	E_Dist		2,961,436	2,593,048	2,313,121	1,989,746
PACDITA	E_Gen		932,037	744,690	606,277	459,328
PACDITA	E_Other		-	-	-	-
PACDITA	E_Trans		1,770,288	1,689,080	1,674,925	1,641,379
	Electric Total		**5,663,760**	**5,026,818**	**4,594,322**	**4,090,453**
PACDITA	G_Dist		648,383	543,221	480,732	389,760
PACDITA	G_Other		-	-	-	-
PACDITA	G_Trans		847,862	744,686	721,068	682,911
	Gas Total		**1,496,245**	**1,287,907**	**1,201,800**	**1,072,670**
	Total Company	AF.2	**7,160,006**	**6,314,725**	**5,796,122**	**5,163,123**
PACDITA/EOP	E_Dist		2,708,501	2,477,595	2,148,647	1,820,042
PACDITA/EOP	E_Gen		805,689	683,691	528,862	383,568
PACDITA/EOP	E_Other		-	-	-	-
PACDITA/EOP	E_Trans		1,687,157	1,691,002	1,658,847	1,626,829
	Electric Total		**5,201,347**	**4,852,288**	**4,336,356**	**3,830,439**
PACDITA/EOP	G_Dist		564,335	522,106	439,359	337,666
PACDITA/EOP	G_Other		-	-	-	-
PACDITA/EOP	G_Trans		744,549	744,824	697,311	672,310
	Gas Total		**1,308,883**	**1,266,931**	**1,136,670**	**1,009,976**
	Total Company	AF.2	**6,510,231**	**6,119,219**	**5,473,025**	**4,840,415**

Pacific Gas and Electric Company
2023 CPUC General Rate Case (Incl. GTS)
Work Paper Supporting Tax Mnemonic PACDITA
Deferred Income Tax (DIT) Reserve - Depreciation Timing Differences
Thousands $(000)

CPUC	Reference	2020	2021	2022	2023
A) Depreciation Timing Differences; End-of-Period DIT Reserve for Recorded Vintages:	AF.3 5/10 - AF.3 10/10	8,055,611	7,755,712	7,407,928	7,024,548
B) Adjustments to EOP DIT Reserve					
Statutory Net Operating Loss (NOL) Deferred Tax Asset	AF.5	(1,545,380)	(1,695,545)	(2,161,745)	(2,627,945)
Sale of San Francisco General Office (SFGO)	AF.6	-	(12,508)	(11,972)	(11,296)
Sale of San Francisco General Office (SFGO)	Note 2	-	12,508	11,972	11,296
TCJA Amortization of Cost of Removal (COR) DTA		-	-	-	19,720
True Up Amortization of Excess ADIT		-	-	-	(5,142)
Gas Transmisison Method Change	Note 3	-	5,757	5,652	5,547
Removal of CPUC ARAM Methodology - Current	AI.2	~~(42,342)~~	~~(85,954)~~	~~(130,875)~~	~~(177,143)~~
Removal of CPUC ARAM Methodology - PFM's	See D.19-08-023 and D.19-08-021"	~~(54,797)~~	~~(54,797)~~	~~(54,797)~~	~~(54,797)~~
Related to Recorded Vintages of Plant (1):		0	Included in "D" Below	Included in "D" Below	Included in "D" Below
	Subtotal	(1,545,380)	(1,689,788)	(2,156,093)	(2,607,820)
C) Initial Year Provision Related to Recorded Year Vintage Basis Timing Differences (1):					
1) Deductible Rep. Allow.		0			
2) Misc. Adjustments to Book Income		0			
3) Deductible Net 174/167		0			
4) Disallowed Fossil Decom.		0			
5) Cost of Removal		0			
	Subtotal	0			
D) Depreciation Timing Differences; Related to Forecasted Periods:		0	39,701	177,943	338,108
E) Initial Year Provision Related to Forecasted Basis Timing Differences:					
1) Fossil Decommissioning			0	0	0
2) Cost of Removal Currently Deductible			13,594	43,249	85,580
3) A&G Currently Deductible			0	0	0
4) Repair Allowance Currently Deductible			0	0	0
5) Section 174 Software Currently Deductible			0	0	0
6) Section 167 Software Capitalized			0	0	0
7) Misc Schedule M Adjustments			0	0	0
	Subtotal		13,594	43,249	85,580
F) Secondary Effect of California EOP Deferred Tax Reserve:		0	0	0	0
G) End of Period PACDITA:	To AF.1	6,510,231	6,119,219	5,473,025	4,840,415
H) Average PACDITA:	To AF.1	7,160,006	6,314,725	5,796,122	5,163,123
	EOP Proof to RO	6,510,231	6,119,219	5,473,025	4,840,415

Note 1: Deferred Income Tax Reserve (Depreciation) based on adjustments to recorded plant ordered by the California Public Utilities Commission.
Note 2: Sale of San Francisco General Office (SFGO) was inadvertantly left out of ERRATA2 and will be replaced in a future update
Note 3: DIT related to the Gas Transmission Method Change IRC Section 481(a) Adjustment.

	-	-	-
∑a	**53,295**	**AF.4 1/3**	
∑b	**221,191**	**AF.4 2/3**	
∑c	**423,688**	**AF.4 3/3**	

AF.2

PowerTax Deferred Tax Summary Report

GRC 2023
Pacific Gas and Electric

Grouped By: Total Tax Classes

Jurisdiction: Federal Tax Year: 2020	Beginning Difference	Current Difference	Ending Difference	Beginning APB11 DFIT Balance	Current DFIT	Ending APB11 DFIT Balance	End FAS109 Liability @ Stat Rate	Regulatory Asset Before Gross-Up	Regulatory Liab Before Gross-Up	Regulatory Asset After Gross-Up	Regulatory Liab After Gross-Up
COR Fed	($957,060,690)	($475,037,206)	($1,432,097,896)	($200,982,745)	($99,757,813)	($300,740,558)	($300,740,558)	($0)	$0	($0)	$0
Fed Method/Life	$23,561,878,249	$160,175,954	$23,722,054,203	$8,012,257,897	($89,261,977)	$7,922,995,920	$4,981,631,383	$0	($2,941,364,538)	$0	($4,084,298,212)
Depreciation Difference	**$22,604,817,559**	**($314,861,252)**	**$22,289,956,307**	**$7,811,275,152**	**($189,019,790)**	**$7,622,255,362**	**$4,680,890,825**	**$0**	**($2,941,364,538)**	**$0**	**($4,084,298,212)**
Fed 263a F&C Fed 2014	$154,274,963	($3,968,075)	$150,306,889	$53,996,237	($1,388,826)	$52,607,411	$31,564,447	$0	($21,042,964)	$0	($29,219,684)
Fed 263a MSC	$85,991,532	$50,626,247	$136,617,779	$18,058,222	$10,631,512	$28,689,734	$28,689,734	($0)	$0	($0)	$0
Fed AFUDC Equity	$104,963,583	($7,456,708)	$97,506,875	$36,737,254	($2,609,848)	$34,127,406	$20,476,444	$0	($13,650,963)	$0	($18,955,353)
Fed COR Fed	$3,221,021	($5,259)	$3,215,761	$1,127,357	($1,841)	$1,125,516	$675,310	$0	($450,207)	$0	($625,145)
Fed ITC Basis Reduct	$22,705,420	($2,630,021)	$20,075,399	$7,946,897	($920,507)	$7,026,390	$4,215,834	$0	($2,810,556)	$0	($3,902,661)
Fed Other Book Only	($44,203,156)	$6,571,360	($37,631,796)	($15,471,105)	$2,299,976	($13,171,129)	($7,902,677)	$0	$5,268,452	$0	$7,315,628
Fed Overheads	$252,102,452	($31,032,792)	$221,069,660	$87,390,795	($10,965,490)	$76,425,305	$46,424,629	($0)	($30,000,677)	($0)	($41,658,118)
Fed Repair Allowance	$39,851,161	($1,258,112)	$38,593,050	$13,947,907	($440,339)	$13,507,567	$8,104,540	$0	($5,403,027)	$0	($7,502,495)
Fed Software	$45,894,377	($2,564,943)	$43,329,434	$16,063,032	($897,730)	$15,165,302	$9,099,181	$0	($6,066,121)	$0	($8,423,249)
Fed Software CA NO	$37,789,033	$2,754,729	$40,543,762	$8,766,775	($131,098)	$8,635,678	$8,514,190	($0)	($121,488)	($0)	($168,695)
Book Overhead	**$702,590,386**	**$11,036,427**	**$713,626,813**	**$228,563,371**	**($4,424,190)**	**$224,139,181**	**$149,861,631**	**($0)**	**($74,277,550)**	**($0)**	**($103,139,771)**
Fed 1033 Involuntary Conv	$53,217,701	($37,969,021)	$15,248,680	$18,626,195	($13,289,157)	$5,337,038	$3,202,223	$0	($2,134,815)	$0	($2,964,346)
Fed 2017 481a Adjustment	$536,137,681	($84,701,801)	$451,435,880	$187,648,188	($29,645,630)	$158,002,558	$94,801,535	$0	($63,201,023)	$0	($87,759,209)
Fed 2017 481a Bonus Add Back	($109,020,948)	$17,001,110	($92,019,839)	($38,157,332)	$5,950,388	($32,206,943)	($19,324,166)	$0	$12,882,777	$0	$17,888,672
Fed 263a F&C Fed	$199,895,990	($28,127,392)	$171,768,598	$69,963,596	($9,844,587)	$60,119,009	$36,071,406	$0	($24,047,604)	$0	($33,391,844)
Fed Audit Adj Bonus	($15,076,249)	$1,956,514	($13,119,734)	($5,276,687)	$684,780	($4,591,907)	($2,755,144)	$0	$1,836,763	$0	$2,550,478
Fed Audit Adjustment	($13,948,673)	$3,051,534	($10,897,139)	($4,882,036)	$1,068,037	($3,813,999)	($2,288,399)	$0	$1,525,599	$0	$2,118,406
Fed Bonus - 3115	$1,024,779,476	($97,889,605)	$926,889,871	$215,203,690	($20,556,817)	$194,646,873	$194,646,873	$0	($0)	$0	($0)
Fed Casualty Loss	$0	$414	$414	$0	$87	$87	$87	$0	$0	$0	$0
Fed Casualty Loss 2008	$1,052,801,818	$358,589,372	$1,411,391,191	$311,600,761	$57,625,091	$369,225,851	$296,392,150	$49,601	($72,883,303)	$68,875	($101,203,757)
Fed Overhead Capitalization CA N	$11,206,579	($998,202)	$10,208,377	$3,922,303	($349,371)	$3,572,932	$2,143,759	$0	($1,429,173)	$0	($1,984,510)
Fed TOA Capitalization	($46,590,593)	$2,600,797	($43,989,796)	($16,306,708)	$910,279	($15,396,429)	($9,237,857)	$0	$6,158,572	$0	$8,551,624
Fed TOA Capitalization CA Norm	($239,426,858)	$12,826,455	($226,600,403)	($83,799,400)	$4,489,259	($79,310,141)	($47,586,085)	$0	$31,724,056	$0	$44,051,156
Fed TOA Capitalize Casualty Loss	($524,015,687)	($168,635,309)	($692,650,997)	($157,452,085)	($31,601,405)	($189,053,491)	($145,456,709)	$0	$43,596,782	$0	$60,537,296
Fed TOA Software Other	$72,090	($9,707)	$62,383	$25,232	($3,397)	$21,834	$13,100	$0	($8,734)	$0	($12,127)
Tax Overhead	**$1,930,032,328**	**($22,304,841)**	**$1,907,727,488**	**$501,115,717**	**($34,562,444)**	**$466,553,273**	**$400,622,772**	**$49,601**	**($65,980,102)**	**$68,875**	**($91,618,162)**
Total Tax Classes	**$25,237,440,274**	**($326,129,666)**	**$24,911,310,608**	**$8,540,954,241**	**($228,006,425)**	**$8,312,947,816**	**$5,231,375,228**	**$49,601**	**($3,081,622,190)**	**$68,875**	**($4,279,056,145)**
Jurisdiction Totals:	**$25,237,440,274**	**($326,129,666)**	**$24,911,310,608**	**$8,540,954,241**	**($228,006,425)**	**$8,312,947,816**	**$5,231,375,228**	**$49,601**	**($3,081,622,190)**	**$68,875**	**($4,279,056,145)**

PowerTax Deferred Tax Summary Report

GRC 2023
Pacific Gas and Electric

Grouped By: Total Tax Classes

Jurisdiction: California Tax Year: 2020	Beginning Difference	Current Difference	Ending Difference	Beginning APB11 DFIT Balance	Current DFIT	Ending APB11 DFIT Balance	End FAS109 Liability @ Stat Rate	Regulatory Asset Before Gross-Up	Regulatory Liab Before Gross-Up	Regulatory Asset After Gross-Up	Regulatory Liab After Gross-Up
CA Method/Life	$2,889,561,570	$217,523,428	$3,107,084,998	$255,437,243	$19,229,071	$274,666,314	$274,666,314	$0	($0)	$0	($0)
COR CA	($27,123,555)	($112,599,891)	($139,723,446)	($2,397,722)	($9,953,830)	($12,351,553)	($12,351,553)	($0)	$0	($0)	$0
Depreciation Difference	**$2,862,438,015**	**$104,923,537**	**$2,967,361,552**	**$253,039,521**	**$9,275,241**	**$262,314,761**	**$262,314,761**	**$0**	**($0)**	**$0**	**($0)**
CA AFUDC Equity	$104,963,105	($7,456,632)	$97,506,473	$9,278,739	($659,166)	$8,619,572	$8,619,572	$0	($0)	$0	($1)
CA COR Red	$3,221,021	($5,259)	$3,215,761	$284,738	($465)	$284,273	$284,273	$0	($0)	$0	($0)
CA ITC Basis Reduct	$22,705,420	($2,630,021)	$20,075,399	$2,007,159	($232,494)	$1,774,665	$1,774,665	$0	($0)	$0	($0)
CA Other Book Only	($44,203,156)	$6,571,360	($37,631,796)	($3,907,559)	$580,908	($3,326,651)	($3,326,651)	$0	($0)	$0	($0)
CA Overheads	$236,249,241	($31,358,040)	$204,891,201	$20,884,433	($2,772,051)	$18,112,382	$18,112,382	$0	($1)	$1	($1)
CA Repair Allowance	$39,851,161	($1,258,112)	$38,593,050	$3,522,843	($111,217)	$3,411,625	$3,411,626	$0	($0)	$0	($0)
CA Software CA NO	$37,789,033	$2,754,729	$40,543,762	$3,340,551	$243,518	$3,584,069	$3,584,069	$0	($0)	$0	($0)
CA Software FTC	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Book Overhead	**$400,575,825**	**($33,381,975)**	**$367,193,850**	**$35,410,903**	**($2,950,967)**	**$32,459,936**	**$32,459,936**	**$1**	**($1)**	**$2**	**($2)**
CA 263a F&C Fed 2014	$154,274,963	($3,968,075)	$150,306,889	$13,637,907	($350,778)	$13,287,129	$13,287,129	$0	$0	$0	$0
CA 263a MSC	$85,991,532	$50,626,247	$136,617,779	$7,601,651	$4,475,360	$12,077,012	$12,077,012	$0	$0	$0	$0
Book Overhead	**$240,266,496**	**$46,658,172**	**$286,924,668**	**$21,239,558**	**$4,124,582**	**$25,364,141**	**$25,364,141**	**$0**	**$0**	**$0**	**$0**
CA 2017 481a Adj CA	$103,921,839	($11,955,526)	$91,966,313	$9,186,691	($1,056,868)	$8,129,822	$8,129,822	$0	($0)	$0	($0)
CA 263a F&C Trans CA	$32,992,854	($4,643,349)	$28,349,505	$2,916,568	($410,472)	$2,506,096	$2,506,096	$0	($0)	$0	($0)
CA 263a F&C Trans Fed	$55,388,837	($5,104,386)	$50,284,451	$4,896,373	($451,228)	$4,445,145	$4,445,145	$0	($0)	$0	($0)
CA AFUDC Equity CA	($6,663)	($5)	($6,668)	($589)	($0)	($589)	($589)	($0)	($0)	($0)	($0)
CA Audit Adj Bonus	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
CA ITC Basis Reduct CA	($10,945,313)	$732,361	($10,212,952)	($967,566)	$64,741	($902,825)	($902,825)	($0)	$0	($0)	$0
CA Overhead CA Norm	$10,570,193	($1,081,848)	$9,488,346	$934,405	($95,635)	$838,770	$838,770	($0)	$0	($0)	$0
CA Overheads CA	($21,429,649)	$506,556	($20,923,094)	($1,894,381)	$44,780	($1,849,602)	($1,849,601)	($0)	$0	($0)	$0
CA Repair Allowance CA	$32,007,847	($3,325,350)	$28,682,497	$2,829,494	($293,961)	$2,535,533	$2,535,533	$0	($0)	$0	($0)
CA TOA Cap Adj CA Norm	($34,757,504)	$1,958,686	($32,798,819)	($3,072,563)	$173,148	($2,899,416)	($2,899,416)	($0)	$0	($0)	$0
CA TOA Capitalization	$13,956,342	($1,535,729)	$12,420,613	$1,233,741	($135,758)	$1,097,982	$1,097,982	$0	$0	$0	$0
CA TOA Capitalization CA Norm	($241,655,485)	$12,979,326	($228,676,160)	($21,362,345)	$1,147,372	($20,214,973)	($20,214,973)	($0)	$0	($0)	$0
CA TOA Capitalize Casualty Loss	($39,488,843)	$2,747,638	($36,741,204)	($3,490,814)	$242,891	($3,247,922)	($3,247,922)	$0	$0	$0	$0

PowerTax Deferred Tax Summary Report

GRC 2023
Pacific Gas and Electric

Grouped By: Total Tax Classes

Jurisdiction: California Tax Year: 2020	Beginning Difference	Current Difference	Ending Difference	Beginning APB11 DFIT Balance	Current DFIT	Ending APB11 DFIT Balance	End FAS109 Liability @ Stat Rate	Regulatory Asset Before Gross-Up	Regulatory Liab Before Gross-Up	Regulatory Asset After Gross-Up	Regulatory Liab After Gross-Up
CA TOA Software Other	$75,770	($8,165)	$67,605	$6,698	($722)	$5,976	$5,976	$0	$0	$0	$0
Tax Overhead	**($99,369,776)**	**($8,729,791)**	**($108,099,567)**	**($8,784,288)**	**($771,713)**	**($9,556,002)**	**($9,556,002)**	**$0**	**($0)**	**$0**	**($0)**
Total Tax Classes	**$3,403,910,560**	**$109,469,943**	**$3,513,380,503**	**$300,905,694**	**$9,677,143**	**$310,582,837**	**$310,582,836**	**$2**	**($2)**	**$2**	**($2)**
Jurisdiction Totals:	**$3,403,910,560**	**$109,469,943**	**$3,513,380,503**	**$300,905,694**	**$9,677,143**	**$310,582,837**	**$310,582,836**	**$2**	**($2)**	**$2**	**($2)**

PowerTax Deferred Tax Summary Report

GRC 2023
Pacific Gas and Electric

Grouped By: Total Tax Classes

Jurisdiction: Federal Secondary Tax Year: 2020	Beginning Difference	Current Difference	Ending Difference	Beginning APB11 DFIT Balance	Current DFIT	Ending APB11 DFIT Balance	End FAS109 Liability @ Stat Rate	Regulatory Asset Before Gross-Up	Regulatory Liab Before Gross-Up	Regulatory Asset After Gross-Up	Regulatory Liab After Gross-Up
COR St Off	($27,123,555)	($112,599,891)	($139,723,446)	$503,522	$2,090,304	$2,593,826	$2,593,826	($0)	$0	($0)	$0
St Off Method/Life	$2,889,561,570	$217,523,428	$3,107,084,998	($82,889,204)	($3,087,153)	($85,976,357)	($57,679,926)	$28,296,431	$0	$39,291,649	$0
Depreciation Difference	**$2,862,438,015**	**$104,923,537**	**$2,967,361,552**	**($82,385,682)**	**($996,849)**	**($83,382,531)**	**($55,086,100)**	**$28,296,431**	**$0**	**$39,291,649**	**$0**
St Off AFUDC Equity	$104,963,105	($7,456,632)	$97,506,473	($3,247,558)	$230,708	($3,016,850)	($1,810,110)	$1,206,740	$0	$1,675,646	$0
St Off COR Fed	$3,221,021	($5,259)	$3,215,761	($99,658)	$163	($99,496)	($59,697)	$39,798	$0	$55,263	$0
St Off ITC Basis Reduct	$22,705,420	($2,630,021)	$20,075,399	($702,506)	$81,373	($621,133)	($372,680)	$248,453	$0	$344,995	$0
St Off Other Book Only	($44,203,156)	$6,571,360	($37,631,796)	$1,367,646	($203,318)	$1,164,328	$698,597	($465,731)	$0	($646,701)	$0
St Off Overheads	$236,249,241	($31,358,040)	$204,891,201	($7,309,551)	$970,218	($6,339,334)	($3,803,600)	$2,535,733	$0	$3,521,050	$0
St Off Repair Allowance	$39,851,161	($1,258,112)	$38,593,050	($1,232,995)	$38,926	($1,194,069)	($716,441)	$477,628	$0	$663,221	$0
St Off Software CA NO	$37,789,033	$2,754,729	$40,543,762	($774,983)	$11,589	($763,394)	($752,654)	$10,740	($0)	$14,913	($0)
St Off Software FTC	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Book Overhead	**$400,575,825**	**($33,381,975)**	**$367,193,850**	**($11,999,606)**	**$1,129,659**	**($10,869,948)**	**($6,816,587)**	**$4,053,361**	**($0)**	**$5,628,386**	**($0)**
Fed St Off 263a MSC	$85,991,532	$50,626,247	$136,617,779	($1,596,003)	($939,623)	($2,535,626)	($2,536,172)	$0	($546)	$0	($759)
St Off 263a F&C Fed 2014	$154,274,963	($3,968,075)	$150,306,889	($4,773,267)	$122,772	($4,650,495)	($2,790,297)	$1,860,198	$0	$2,583,020	$0
Book Overhead	**$240,266,496**	**$46,658,172**	**$286,924,668**	**($6,369,270)**	**($816,851)**	**($7,186,121)**	**($5,326,470)**	**$1,860,198**	**($546)**	**$2,583,020**	**($759)**
Fed St Off 2017 481a Adj CA	$103,921,839	($11,955,526)	$91,966,313	($3,215,342)	$369,904	($2,845,438)	($1,707,263)	$1,138,175	$0	$1,580,439	$0
Off CA Overhead CA Norm	$10,570,193	($1,081,848)	$9,488,346	($327,042)	$33,472	($293,569)	($176,142)	$117,428	$0	$163,057	$0
St Off 263a F&C Trans CA	$32,992,854	($4,643,349)	$28,349,505	($1,020,799)	$143,665	($877,134)	($526,280)	$350,853	$0	$487,186	$0
St Off 263a F&C Trans Fed	$55,388,837	($5,104,386)	$50,284,451	($1,713,731)	$157,930	($1,555,801)	($933,481)	$622,320	$0	$864,137	$0
St Off AFUDC Equity CA	($6,663)	($5)	($6,668)	$206	$0	$206	$124	($83)	$0	($115)	$0
St Off Audit Adj Bonus	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
St Off CA TOA Cap Adj CA Norm	($34,757,504)	$1,958,686	($32,798,819)	$1,075,397	($60,602)	$1,014,795	$608,877	($405,918)	$0	($563,647)	$0
St Off CA TOA Capitalizat CA Norm	($241,655,485)	$12,979,326	($228,676,160)	$7,476,821	($401,580)	$7,075,240	$4,245,144	($2,830,096)	$0	($3,929,794)	$0
St Off ITC Basis Reduct CA	($10,945,313)	$732,361	($10,212,952)	$338,648	($22,659)	$315,989	$189,593	($126,396)	$0	($175,509)	$0
St Off Overheads CA	($21,429,649)	$506,556	($20,923,094)	$663,034	($15,673)	$647,361	$388,416	($258,944)	$0	($359,563)	$0
St Off Repair Allowance CA	$32,007,847	($3,325,350)	$28,682,497	($990,323)	$102,886	($887,436)	($532,462)	$354,975	$0	$492,908	$0
St Off TOA Capitalization	$2,306,834	($496,425)	$1,810,410	($71,373)	$15,359	($56,014)	($33,608)	$22,406	$0	$31,112	$0
St Off TOA Capitalization CA	$11,649,507	($1,039,304)	$10,610,203	($360,436)	$32,156	($328,280)	($196,968)	$131,312	$0	$182,336	$0
St Off TOA Capitalize Casualty	($39,488,843)	$2,747,638	($36,741,204)	$733,071	($51,007)	$682,064	$682,064	($0)	$0	($0)	$0

PowerTax Deferred Tax Summary Report

GRC 2023
Pacific Gas and Electric

Grouped By: Total Tax Classes

Jurisdiction: Federal Secondary Tax Year: 2020	Beginning Difference	Current Difference	Ending Difference	Beginning APB11 DFIT Balance	Current DFIT	Ending APB11 DFIT Balance	End FAS109 Liability @ Stat Rate	Regulatory Asset Before Gross-Up	Regulatory Liab Before Gross-Up	Regulatory Asset After Gross-Up	Regulatory Liab After Gross-Up
St Off TOA Software Other	$75,770	($8,165)	$67,605	($2,344)	$253	($2,092)	($1,255)	$837	$0	$1,162	$0
Tax Overhead	**($99,369,776)**	**($8,729,791)**	**($108,099,567)**	**$2,585,787**	**$304,104**	**$2,889,892**	**$2,006,760**	**($883,131)**	**$0**	**($1,226,292)**	**$0**
Total Tax Classes	**$3,403,910,560**	**$109,469,943**	**$3,513,380,503**	**($98,168,772)**	**($379,937)**	**($98,548,708)**	**($65,222,396)**	**$33,326,859**	**($546)**	**$46,276,763**	**($759)**
Jurisdiction Totals:	**$3,403,910,560**	**$109,469,943**	**$3,513,380,503**	**($98,168,772)**	**($379,937)**	**($98,548,708)**	**($65,222,396)**	**$33,326,859**	**($546)**	**$46,276,763**	**($759)**
Company Totals:	**$32,045,261,393**	**($107,189,779)**	**$31,938,071,614**	**$8,743,691,163**	**($218,709,219)**	**$8,524,981,945**	**$5,476,735,668**	**$33,376,462**	**($3,081,622,738)**	**$46,345,640**	**($4,279,056,906)**
				Net Adj. due to Tax Cuts and Jobs Act		~~($469,371,364)~~					
				PACDITA		$8,055,610,581					

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PowerTax Deferred Tax Summary Report

GRC 2023
Pacific Gas and Electric

Grouped By: Total Tax Classes

Jurisdiction: Federal Tax Year: 2023	Beginning Difference	Current Difference	Ending Difference	Beginning APB11 DFIT Balance	Current DFIT	Ending APB11 DFIT Balance	End FAS109 Liability @ Stat Rate	Regulatory Asset Before Gross-Up	Regulatory Liab Before Gross-Up	Regulatory Asset After Gross-Up	Regulatory Liab After Gross-Up
COR Fed	($2,382,172,308)	($475,037,206)	($2,857,209,514)	($500,256,185)	($99,757,813)	($600,013,998)	($600,013,998)	($0)	($0)	($0)	($0)
Fed Method/Life	$23,486,212,359	($471,903,299)	$23,014,309,060	$7,647,880,140	($214,695,998)	$7,433,184,142	$4,833,004,903	($0)	($2,600,179,239)	($0)	($3,610,537,654)
Depreciation Difference	**$21,104,040,051**	**($946,940,505)**	**$20,157,099,547**	**$7,147,623,955**	**($314,453,811)**	**$6,833,170,144**	**$4,232,990,905**	**($0)**	**($2,600,179,239)**	**($0)**	**($3,610,537,654)**
Fed 263a F&C Fed 2014	$144,519,240	($2,900,264)	$141,618,977	$50,581,734	($1,015,092)	$49,566,642	$29,739,985	$0	($19,826,657)	$0	($27,530,752)
Fed 263a MSC	$131,824,558	($2,401,944)	$129,422,614	$27,683,157	($504,408)	$27,178,749	$27,178,749	($0)	$0	($0)	$0
Fed AFUDC Equity	$85,599,266	($5,760,213)	$79,839,053	$29,959,743	($2,016,075)	$27,943,669	$16,766,201	$0	($11,177,468)	$0	($15,520,725)
Fed COR Fed	$3,210,969	($2,404)	$3,208,565	$1,123,839	($841)	$1,122,998	$673,799	$0	($449,199)	$0	($623,746)
Fed ITC Basis Reduct	$15,638,957	($1,746,952)	$13,892,005	$5,473,635	($611,433)	$4,862,202	$2,917,321	$0	($1,944,881)	$0	($2,700,608)
Fed Other Book Only	($25,734,572)	$5,567,730	($20,166,843)	($9,007,100)	$1,948,705	($7,058,395)	($4,235,037)	$0	$2,823,358	$0	$3,920,438
Fed Overheads	$164,962,828	($27,272,958)	$137,689,870	$56,836,109	($9,521,137)	$47,314,972	$28,914,873	$0	($18,400,099)	$0	($25,549,874)
Fed Repair Allowance	$36,565,650	($1,015,955)	$35,549,695	$12,797,978	($355,584)	$12,442,393	$7,465,436	$0	($4,976,957)	$0	($6,910,867)
Fed Software	$13,019,214	($11,970,066)	$1,049,148	$4,556,725	($4,189,523)	$367,202	$220,321	$0	($146,881)	$0	($203,955)
Fed Software CA NO	$2,378,601	($2,378,601)	$0	$499,506	($499,506)	$0	$0	$0	$0	$0	$0
Book Overhead	**$571,984,713**	**($49,881,628)**	**$522,103,085**	**$180,505,327**	**($16,764,895)**	**$163,740,431**	**$109,641,648**	**($0)**	**($54,098,784)**	**($0)**	**($75,120,089)**
Fed 1033 Involuntary Conv	$1,378,938	$0	$1,378,938	$482,628	$0	$482,628	$289,577	$0	($193,051)	$0	($268,066)
Fed 2017 481a Adjustment	$294,440,622	($64,848,955)	$229,591,668	$103,054,218	($22,697,134)	$80,357,084	$48,214,250	$0	($32,142,833)	$0	($44,632,658)
Fed 2017 481a Bonus Add Back	($58,893,546)	$13,447,379	($45,446,167)	($20,612,741)	$4,706,583	($15,906,159)	($9,543,695)	$0	$6,362,463	$0	$8,834,742
Fed 263a F&C Fed	$125,059,847	($21,173,067)	$103,886,780	$43,770,946	($7,410,574)	$36,360,373	$21,816,224	$0	($14,544,149)	$0	($20,195,607)
Fed Audit Adj Bonus	($9,240,522)	$1,920,309	($7,320,213)	($3,234,183)	$672,108	($2,562,074)	($1,537,245)	$0	$1,024,830	$0	$1,423,051
Fed Audit Adjustment	($3,225,628)	$5,794,395	$2,568,766	($1,128,970)	$2,028,038	$899,068	$539,441	$0	($359,627)	$0	($499,369)
Fed Bonus - 3115	$759,201,742	($67,343,899)	$691,857,844	$159,432,366	($14,142,219)	$145,290,147	$145,290,147	$0	($0)	$0	($0)
Fed Casualty Loss	$354	($27)	$328	$74	($6)	$69	$69	$0	$0	$0	$0
Fed Casualty Loss 2008	$1,057,726,608	($148,979,892)	$908,746,715	$277,689,351	($40,171,178)	$237,518,173	$190,836,810	$49,601	($46,730,964)	$68,875	($64,889,336)
Fed Overhead Capitalization CA N	$8,215,595	($997,235)	$7,218,360	$2,875,458	($349,032)	$2,526,426	$1,515,856	$0	($1,010,570)	$0	($1,403,250)
Fed TOA Capitalization	($40,173,712)	$2,284,359	($37,889,353)	($14,060,799)	$799,526	($13,261,274)	($7,956,764)	$0	$5,304,510	$0	$7,365,697
Fed TOA Capitalization CA Norm	($205,145,244)	$10,405,184	($194,740,059)	($71,800,835)	$3,641,815	($68,159,021)	($40,895,412)	$0	$27,263,608	$0	$37,857,500
Fed TOA Capitalize Casualty Loss	($590,627,866)	$45,714,723	($544,913,143)	($161,267,867)	$12,495,396	($148,772,471)	($114,431,760)	$0	$34,340,711	$0	$47,684,570
Fed TOA Software Other	$40,418	($11,547)	$28,871	$14,146	($4,041)	$10,105	$6,063	$0	($4,042)	$0	($5,613)
Tax Overhead	**$1,338,757,608**	**($223,788,274)**	**$1,114,969,334**	**$315,213,793**	**($60,430,719)**	**$254,783,075**	**$234,143,560**	**$49,601**	**($20,689,116)**	**$68,875**	**($28,728,339)**
Total Tax Classes	**$23,014,782,372**	**($1,220,610,407)**	**$21,794,171,965**	**$7,643,343,075**	**($391,649,425)**	**$7,251,693,650**	**$4,576,776,113**	**$49,601**	**($2,674,967,138)**	**$68,875**	**($3,714,386,082)**
Jurisdiction Totals:	**$23,014,782,372**	**($1,220,610,407)**	**$21,794,171,965**	**$7,643,343,075**	**($391,649,425)**	**$7,251,693,650**	**$4,576,776,113**	**$49,601**	**($2,674,967,138)**	**$68,875**	**($3,714,386,082)**

PowerTax Deferred Tax Summary Report

GRC 2023
Pacific Gas and Electric

Grouped By: Total Tax Classes

Jurisdiction: California Tax Year: 2023	Beginning Difference	Current Difference	Ending Difference	Beginning APB11 DFIT Balance	Current DFIT	Ending APB11 DFIT Balance	End FAS109 Liability @ Stat Rate	Regulatory Asset Before Gross-Up	Regulatory Liab Before Gross-Up	Regulatory Asset After Gross-Up	Regulatory Liab After Gross-Up
CA Method/Life	$3,461,507,330	$96,468,378	$3,557,975,708	$305,997,248	$8,527,805	$314,525,053	$314,525,053	($0)	$0	($0)	$0
COR CA	($364,923,227)	($112,599,891)	($477,523,118)	($32,259,213)	($9,953,830)	($42,213,044)	($42,213,044)	($0)	$0	($0)	$0
Depreciation Difference	**$3,096,584,103**	**($16,131,513)**	**$3,080,452,590**	**$273,738,035**	**($1,426,026)**	**$272,312,009**	**$272,312,009**	**($0)**	**$0**	**($0)**	**$0**
CA AFUDC Equity	$85,599,017	($5,760,137)	$79,838,880	$7,566,953	($509,196)	$7,057,757	$7,057,757	$0	($0)	$1	($1)
CA COR Red	$3,210,969	($2,404)	$3,208,565	$283,850	($213)	$283,637	$283,637	$0	($0)	$0	($0)
CA ITC Basis Reduct	$15,638,957	($1,746,952)	$13,892,005	$1,382,484	($154,431)	$1,228,053	$1,228,053	$0	($0)	$0	($0)
CA Other Book Only	($25,734,572)	$5,567,730	($20,166,843)	($2,274,936)	$492,187	($1,782,749)	($1,782,749)	$0	($0)	$0	($0)
CA Overheads	$149,788,236	($26,699,355)	$123,088,881	$13,241,280	($2,360,223)	$10,881,057	$10,881,057	$1	($1)	$1	($1)
CA Repair Allowance	$36,565,650	($1,015,955)	$35,549,695	$3,232,403	($89,810)	$3,142,593	$3,142,593	$0	($0)	$0	($0)
CA Software CA NO	$2,378,601	($2,378,601)	$0	$210,268	($210,268)	$0	$0	$0	$0	$0	$0
CA Software FTC	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Book Overhead	**$267,446,859**	**($32,035,676)**	**$235,411,183**	**$23,642,302**	**($2,831,954)**	**$20,810,348**	**$20,810,349**	**$2**	**($1)**	**$2**	**($2)**
CA 263a F&C Fed 2014	$144,519,240	($2,900,264)	$141,618,977	$12,775,501	($256,383)	$12,519,118	$12,519,118	$0	($0)	$0	($0)
CA 263a MSC	$131,824,558	($2,401,944)	$129,422,614	$11,653,291	($212,332)	$11,440,959	$11,440,959	($0)	$0	($0)	$0
Book Overhead	**$276,343,799**	**($5,302,208)**	**$271,041,591**	**$24,428,792**	**($468,715)**	**$23,960,077**	**$23,960,077**	**$0**	**($0)**	**$0**	**($0)**
CA 2017 481a Adj CA	$70,518,785	($9,517,462)	$61,001,323	$6,233,861	($841,344)	$5,392,517	$5,392,517	($0)	($0)	($0)	($0)
CA 263a F&C Trans CA	$20,349,165	($3,389,387)	$16,959,777	$1,798,866	($299,622)	$1,499,244	$1,499,244	($0)	($0)	($0)	($0)
CA 263a F&C Trans Fed	$41,525,662	($4,064,868)	$37,460,793	$3,670,869	($359,334)	$3,311,534	$3,311,534	$0	($0)	$0	($0)
CA AFUDC Equity CA	($6,454)	$430	($6,024)	($570)	$38	($532)	($532)	($0)	($0)	($0)	($0)
CA Audit Adj Bonus	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
CA ITC Basis Reduct CA	($8,991,959)	$581,606	($8,410,353)	($794,889)	$51,414	($743,475)	($743,475)	($0)	$0	($0)	$0
CA Overhead CA Norm	$7,570,534	($839,445)	$6,731,089	$669,235	($74,207)	$595,028	$595,028	($0)	$0	($0)	$0
CA Overheads CA	($20,443,242)	$188,362	($20,254,880)	($1,807,183)	$16,651	($1,790,531)	($1,790,531)	($0)	$0	($0)	$0
CA Repair Allowance CA	$22,916,633	($2,632,857)	$20,283,776	$2,025,830	($232,745)	$1,793,086	$1,793,086	$0	($0)	$0	($0)
CA TOA Cap Adj CA Norm	($29,438,880)	$1,447,393	($27,991,487)	($2,602,397)	$127,950	($2,474,447)	($2,474,447)	($0)	$0	($0)	$0
CA TOA Capitalization	$9,724,144	($1,163,069)	$8,561,075	$859,614	($102,815)	$756,799	$756,799	$0	($0)	$0	($0)
CA TOA Capitalization CA Norm	($207,125,189)	$10,220,911	($196,904,278)	($18,309,867)	$903,529	($17,406,338)	($17,406,338)	($0)	$0	($0)	$0
CA TOA Capitalize Casualty Loss	($31,841,286)	$2,317,163	($29,524,123)	($2,814,770)	$204,837	($2,609,933)	($2,609,932)	$0	$0	$0	$0

PowerTax Deferred Tax Summary Report

GRC 2023
Pacific Gas and Electric

Grouped By: Total Tax Classes

Jurisdiction: California Tax Year: 2023	Beginning Difference	Current Difference	Ending Difference	Beginning APB11 DFIT Balance	Current DFIT	Ending APB11 DFIT Balance	End FAS109 Liability @ Stat Rate	Regulatory Asset Before Gross-Up	Regulatory Liab Before Gross-Up	Regulatory Asset After Gross-Up	Regulatory Liab After Gross-Up
CA TOA Software Other	$53,566	($6,395)	$47,171	$4,735	($565)	$4,170	$4,170	$0	$0	$0	$0
Tax Overhead	**($125,188,522)**	**($6,857,618)**	**($132,046,140)**	**($11,066,665)**	**($606,213)**	**($11,672,878)**	**($11,672,879)**	**($0)**	**($0)**	**($0)**	**($0)**
Total Tax Classes	**$3,515,186,238**	**($60,327,014)**	**$3,454,859,224**	**$310,742,464**	**($5,332,908)**	**$305,409,556**	**$305,409,555**	**$1**	**($2)**	**$2**	**($2)**
Jurisdiction Totals:	**$3,515,186,238**	**($60,327,014)**	**$3,454,859,224**	**$310,742,464**	**($5,332,908)**	**$305,409,556**	**$305,409,555**	**$1**	**($2)**	**$2**	**($2)**

PowerTax Deferred Tax Summary Report

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Pacific Gas and Electric

Grouped By: Total Tax Classes

Jurisdiction: Federal Secondary Tax Year: 2023	Beginning Difference	Current Difference	Ending Difference	Beginning APB11 DFIT Balance	Current DFIT	Ending APB11 DFIT Balance	End FAS109 Liability @ Stat Rate	Regulatory Asset Before Gross-Up	Regulatory Liab Before Gross-Up	Regulatory Asset After Gross-Up	Regulatory Liab After Gross-Up
COR St Off	($364,923,227)	($112,599,891)	($477,523,118)	$6,774,435	$2,090,304	$8,864,739	$8,864,739	($0)	$0	($0)	$0
St Off Method/Life	$3,461,507,330	$96,468,378	$3,557,975,708	($91,030,030)	($1,048,173)	($92,078,203)	($66,050,261)	$26,027,942	$0	$36,141,687	$0
Depreciation Difference	**$3,096,584,103**	**($16,131,513)**	**$3,080,452,590**	**($84,255,595)**	**$1,042,131**	**($83,213,464)**	**($57,185,522)**	**$26,027,942**	**$0**	**$36,141,687**	**$0**
St Off AFUDC Equity	$85,599,017	($5,760,137)	$79,838,880	($2,648,434)	$178,219	($2,470,215)	($1,482,129)	$988,086	$0	$1,372,029	$0
St Off COR Fed	$3,210,969	($2,404)	$3,208,565	($99,347)	$74	($99,273)	($59,564)	$39,709	$0	$55,139	$0
St Off ITC Basis Reduct	$15,638,957	($1,746,952)	$13,892,005	($483,869)	$54,051	($429,819)	($257,891)	$171,927	$0	$238,734	$0
St Off Other Book Only	($25,734,572)	$5,567,730	($20,166,843)	$796,228	($172,266)	$623,962	$374,377	($249,585)	$0	($346,567)	$0
St Off Overheads	$149,788,236	($26,699,355)	$123,088,881	($4,634,448)	$826,078	($3,808,370)	($2,285,022)	$1,523,348	$0	$2,115,279	$0
St Off Repair Allowance	$36,565,650	($1,015,955)	$35,549,695	($1,131,341)	$31,434	($1,099,908)	($659,945)	$439,963	$0	$610,921	$0
St Off Software CA NO	$2,378,601	($2,378,601)	$0	($44,156)	$44,156	$0	$0	$0	$0	$0	$0
St Off Software FTC	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Book Overhead	**$267,446,859**	**($32,035,676)**	**$235,411,183**	**($8,245,368)**	**$961,746**	**($7,283,622)**	**($4,370,173)**	**$2,913,449**	**$0**	**$4,045,535**	**$0**
Fed St Off 263a MSC	$131,824,558	($2,401,944)	$129,422,614	($2,446,664)	$44,580	($2,402,084)	($2,402,601)	$0	($518)	$0	($719)
St Off 263a F&C Fed 2014	$144,519,240	($2,900,264)	$141,618,977	($4,471,425)	$89,734	($4,381,691)	($2,629,015)	$1,752,676	$0	$2,433,719	$0
Book Overhead	**$276,343,799**	**($5,302,208)**	**$271,041,591**	**($6,918,089)**	**$134,314**	**($6,783,775)**	**($5,031,616)**	**$1,752,676**	**($518)**	**$2,433,719**	**($719)**
Fed St Off 2017 481a Adj CA	$70,518,785	($9,517,462)	$61,001,323	($2,181,851)	$294,470	($1,887,381)	($1,132,429)	$754,952	$0	$1,048,306	$0
Off CA Overhead CA Norm	$7,570,534	($839,445)	$6,731,089	($234,232)	$25,972	($208,260)	($124,956)	$83,304	$0	$115,674	$0
St Off 263a F&C Trans CA	$20,349,165	($3,389,387)	$16,959,777	($629,603)	$104,868	($524,736)	($314,841)	$209,894	$0	$291,453	$0
St Off 263a F&C Trans Fed	$41,525,662	($4,064,868)	$37,460,793	($1,284,804)	$125,767	($1,159,037)	($695,422)	$463,615	$0	$643,763	$0
St Off AFUDC Equity CA	($6,454)	$430	($6,024)	$200	($13)	$186	$112	($75)	$0	($103)	$0
St Off Audit Adj Bonus	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
St Off CA TOA Cap Adj CA Norm	($29,438,880)	$1,447,393	($27,991,487)	$910,839	($44,782)	$866,057	$519,634	($346,423)	$0	($481,033)	$0
St Off CA TOA Capitalizat CA Norm	($207,125,189)	$10,220,911	($196,904,278)	$6,408,453	($316,235)	$6,092,218	$3,655,331	($2,436,887)	$0	($3,383,795)	$0
St Off ITC Basis Reduct CA	($8,991,959)	$581,606	($8,410,353)	$278,211	($17,995)	$260,216	$156,130	($104,087)	$0	($144,532)	$0
St Off Overheads CA	($20,443,242)	$188,362	($20,254,880)	$632,514	($5,828)	$626,686	$376,012	($250,674)	$0	($348,080)	$0
St Off Repair Allowance CA	$22,916,633	($2,632,857)	$20,283,776	($709,041)	$81,461	($627,580)	($376,548)	$251,032	$0	$348,576	$0
St Off TOA Capitalization	$969,487	($346,813)	$622,674	($29,996)	$10,730	($19,266)	($11,559)	$7,706	$0	$10,701	$0
St Off TOA Capitalization CA	$8,754,657	($816,256)	$7,938,401	($270,869)	$25,255	($245,614)	($147,368)	$98,246	$0	$136,421	$0
St Off TOA Capitalize Casualty	($31,841,286)	$2,317,163	($29,524,123)	$591,102	($43,016)	$548,086	$548,086	($0)	$0	($0)	$0

PowerTax Deferred Tax Summary Report

GRC 2023
Pacific Gas and Electric

Grouped By: Total Tax Classes

Jurisdiction: Federal Secondary Tax Year: 2023	Beginning Difference	Current Difference	Ending Difference	Beginning APB11 DFIT Balance	Current DFIT	Ending APB11 DFIT Balance	End FAS109 Liability @ Stat Rate	Regulatory Asset Before Gross-Up	Regulatory Liab Before Gross-Up	Regulatory Asset After Gross-Up	Regulatory Liab After Gross-Up
St Off TOA Software Other	$53,566	($6,395)	$47,171	($1,657)	$198	($1,459)	($876)	$584	$0	$811	$0
Tax Overhead	**($125,188,522)**	**($6,857,618)**	**($132,046,140)**	**$3,479,265**	**$240,852**	**$3,720,117**	**$2,451,305**	**($1,268,813)**	**$0**	**($1,761,838)**	**$0**
Total Tax Classes	**$3,515,186,238**	**($60,327,014)**	**$3,454,859,224**	**($95,939,787)**	**$2,379,044**	**($93,560,744)**	**($64,136,007)**	**$29,425,255**	**($517)**	**$40,859,102**	**($718)**
Jurisdiction Totals:	**$3,515,186,238**	**($60,327,014)**	**$3,454,859,224**	**($95,939,787)**	**$2,379,044**	**($93,560,744)**	**($64,136,007)**	**$29,425,255**	**($517)**	**$40,859,102**	**($718)**
Company Totals:	**$30,045,154,848**	**($1,341,264,435)**	**$28,703,890,413**	**$7,858,145,752**	**($394,603,290)**	**$7,463,542,462**	**$4,818,049,661**	**$29,474,857**	**($2,674,967,657)**	**$40,927,979**	**($3,714,386,802)**
				Net Adj. due to Tax Cuts and Jobs Act		($438,994,618)					
				PACDITA		$7,024,547,844					

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PACIFIC GAS AND ELECTRIC COMPANY
2023 CPUC General Rate Case (Incl. GTS)
Work Paper Supporting Tax Mnemonic PACDITA - EOP
End of Period (EOP) Federal Deferred Income Tax (DIT) Reserve - Depreciation Timing Differences
Detail Calculation of First Forecast Year Federal Deferred Income Tax Reserve - Depreciation
Thousands $(000)

Function Group	Tax Year 2021 Reserve Balance	December 31, 2021 Current Year Normalized Tax Depr.	December 31, 2021 Current Year Normalized Book Depr.	Normalized Basis Diffs Current Year Initial Year JE	Tax Year 2021 Deductible CCFT Deferred Taxes	Tax Year 2021 Current Year DIT Timing Diff * Tax Rate	Tax Year 2021 DIT Reserve Balance EOP
CAU	0	19,991	7,410	1	0	2,642	2,642
CCE	0	1,491	(793)	(6)	0	478	478
CDH	0	48,541	11,720	688	0	7,877	7,877
CII	0	58	(15,754)	0	0	3,320	3,320
CIP	0	26,874	(547)	(22)	0	5,754	5,754
EOPG	0						
CIS	0	0	(832)	0	0	175	175
CNP	0	0	664	0	0	(139)	(139)
CNPL	0	0	(0)	0	0	0	0
COE	0	270	(2,162)	0	0	511	511
COT	0	2,986	347	0	0	554	554
CST	0	4,017	(6,581)	(2,447)	0	1,712	1,712
CSTL	0	0	(14)	0	0	3	3
EDP	0	99,883	125,382	1,782	0	(4,980)	(4,980)
EDPL	0	0	23	0	0	(5)	(5)
EGP	0	6,220	8,637	(1,924)	0	(912)	(912)
EGPL	0	0	0	(2)	0	(0)	(0)
EHH	0						
EHHL	0						
EHP	0						
EHPL	0						
EIP	0	83	1,122	0	0	(218)	(218)
ENP	0						
ESFG	0						
ENPL	0						
EOP	0						
EOPL	0						
ESF	0						
ESFL	0						
ETC	0	0	12,895	0	0	(2,708)	(2,708)
ETCL	0	0	164	0	0	(34)	(34)
ETP	0	68,664	18,084	25,002	0	15,872	15,872
ETPL	0	0	1,037	(203)	0	(260)	(260)
ETX	0	0	0	0	0	0	0
ETCG	0	0	4,186	0	0	(879)	(879)
GDP	0	31,971	51,143	(1,515)	0	(4,344)	(4,344)
GDPL	0	0	3	0	0	(1)	(1)
GGE	0	5	17	0	0	(3)	(3)
GGEL	0	0	3	0	0	(1)	(1)
GGP	0	14,642	7,217	10,600	0	3,785	3,785
GGPL	0	0	0	0	0	(0)	(0)
GIE	0	0	(0)	0	0	0	0
GIP	0	0	(1,902)	0	0	399	399
GLS	0	0	(7)	(205)	0	(41)	(41)
GLSL	0	0	0	0	0	(0)	(0)
GPP	0	0	0	0	0	(0)	(0)
GPPL	0	0	0	0	0	(0)	(0)
GTE	0	1	323	12	0	(65)	(65)
GTEL	0	0	(8)	0	0	2	2
GTP	0	29,671	21,206	30,118	0	8,102	8,102
GTPL	0	0	(291)	0	0	61	61
GUS	0	4,594	(2,348)	(482)	0	1,357	1,357
GUSL	0	0	3	0	0	(1)	(1)
NGP	0	0	(111)	0	0	23	23
NGPL	0	0	0	0	0	0	0
NTP	0	0	304	0	0	(64)	(64)
EOPE	0						
EPV	0						
GUD	0	96	(8,371)	0	0	1,778	1,778
GUDL	0	0	24	0	0	(5)	(5)
	0	401,438	212,387	64,734	0	53,295	53,295

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Detail Calculation of Second Forecast Year Federal Deferred Income Tax Reserve - Depreciation
Thousands $(000)

Function Group	Tax Year 2022 Reserve Balance	December 31, 2022 Norm. Tax Depr. Res.	December 31, 2022 Norm. Book Depr. Res.	Normalized Basis Diffs Initial Year JE Reserve	Tax Year 2022 Deductible CCFT Deferred Taxes	Tax Year 2022 DIT Reserve Balance EOP Timing Diff * Tax Rate	Tax Year 2022 DIT Reserve Balance EOP
CAU	2,642	46,322	10,740	1	0	7,472	10,114
CCE	478	4,067	(9,344)	(2)	0	2,816	3,294
CDH	7,877	118,232	52,322	876	0	14,025	21,902
CII	3,320	8,913	(16,517)	0	0	5,340	8,661
CIP	5,754	95,218	14,596	(22)	0	16,926	22,680
EOPG							
CIS	175	0	(832)	0	0	175	350
CNP	(139)	0	214	0	0	(45)	(184)
CNPL	0	0	(0)	0	0	0	0
COE	511	990	(2,199)	0	0	670	1,180
COT	554	8,523	956	0	0	1,589	2,143
CST	1,712	11,820	(2,315)	(2,447)	0	2,454	4,166
CSTL	3	0	(14)	0	0	3	6
EDP	(4,980)	311,150	233,792	50,153	0	26,777	21,797
EDPL	(5)	0	23	0	0	(5)	(10)
EGP	(912)	17,870	11,704	(1,726)	0	932	21
EGPL	(0)	0	0	(2)	0	(0)	(1)
EHH							
EHHL							
EHP							
EHPL							
EIP	(218)	759	1,103	0	0	(72)	(291)
ENP							
ESFG							
ENPL							
EOP							
EOPL							
ESF							
ESFL							
ETC	(2,708)	0	12,895	0	0	(2,708)	(5,416)
ETCL	(34)	0	164	0	0	(34)	(69)
ETP	15,872	178,684	46,736	31,134	0	34,247	50,119
ETPL	(260)	0	1,037	(203)	0	(260)	(521)
ETX	0	0	0	0	0	0	0
ETCG	(879)	0	4,186	0	0	(879)	(1,758)
GDP	(4,344)	96,292	74,847	8,715	0	6,334	1,989
GDPL	(1)	0	3	0	0	(1)	(1)
GGE	(3)	8	17	0	0	(2)	(4)
GGEL	(1)	0	3	0	0	(1)	(1)
GGP	3,785	43,174	13,451	14,851	0	9,361	13,146
GGPL	(0)	0	0	0	0	(0)	(0)
GIE	0	0	(0)	0	0	0	0
GIP	399	0	(1,987)	0	0	417	817
GLS	(41)	0	(7)	(205)	0	(41)	(83)
GLSL	(0)	0	0	0	0	(0)	(0)
GPP	(0)	0	0	0	0	(0)	(0)
GPPL	(0)	0	0	0	0	(0)	(0)
GTE	(65)	662	443	315	0	112	47
GTEL	2	0	(8)	0	0	2	3
GTP	8,102	88,689	35,419	35,451	0	18,631	26,734
GTPL	61	0	(287)	0	0	60	121
GUS	1,357	13,732	(116)	(203)	0	2,866	4,222
GUSL	(1)	0	3	0	0	(1)	(1)
NGP	23	0	(13)	0	0	3	26
NGPL	0	0	0	0	0	0	0
NTP	(64)	0	304	0	0	(64)	(128)
EOPE							
EPV							
GUD	1,778	183	(8,397)	0	0	1,802	3,580
GUDL	(5)	0	24	0	0	(5)	(10)
	53,295	1,121,211	462,917	141,211	0	167,896	221,191

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PACIFIC GAS AND ELECTRIC COMPANY
2023 CPUC General Rate Case (Incl. GTS)
Work Paper Supporting Tax Mnemonic PACDITA - EOP
End of Period (EOP) Federal Deferred Income Tax (DIT) Reserve - Depreciation Timing Differences
Detail Calculation of Third Forecast Year Federal Deferred Income Tax Reserve - Depreciation
Thousands $(000)

Function Group	Tax Year 2023 Reserve Balance	December 31, 2023 Norm. Tax Depr. Res.	December 31, 2023 Norm. Book Depr. Res.	Normalized Basis Diffs Initial Year JE Reserve	Tax Year 2023 Deductible CCFT Deferred Taxes	Tax Year 2023 DIT Reserve Balance EOP Timing Diff * Tax Rate	Tax Year 2023 DIT Reserve Balance EOP
CAU	10,114	67,407	10,991	1	0	11,848	21,962
CCE	3,294	5,915	5,691	1	0	47	3,342
CDH	21,902	154,408	63,321	980	0	19,334	41,236
CII	8,661	23,496	(11,045)	0	0	7,254	15,914
CIP	22,680	189,848	78,650	(22)	0	23,347	46,027
EOPG							
CIS	350	0	(906)	0	0	190	540
CNP	(184)	0	1,213	0	0	(255)	(439)
CNPL	0	0	(0)	0	0	0	0
COE	1,180	1,252	(3,257)	0	0	947	2,127
COT	2,143	13,842	5,061	0	0	1,844	3,988
CST	4,166	27,761	19,903	(2,447)	0	1,136	5,302
CSTL	6	0	(12)	0	0	3	9
EDP	21,797	549,020	518,520	69,225	0	20,942	42,739
EDPL	(10)	0	(184)	0	0	39	29
EGP	21	28,123	14,733	(1,658)	0	2,464	2,484
EGPL	(1)	0	0	(2)	0	(0)	(1)
EHH							
EHHL							
EHP							
EHPL							
EIP	(291)	1,473	1,685	0	0	(45)	(335)
ENP							
ESFG							
ENPL							
EOP							
EOPL							
ESF							
ESFL							
ETC	(5,416)	0	13,441	0	0	(2,823)	(8,239)
ETCL	(69)	0	167	0	0	(35)	(104)
ETP	50,119	268,340	74,384	34,843	0	48,048	98,167
ETPL	(521)	0	1,037	(203)	0	(260)	(781)
ETX	0	0	0	0	0	0	0
ETCG	(1,758)	0	4,217	0	0	(886)	(2,644)
GDP	1,989	156,657	219,027	5,715	0	(11,898)	(9,908)
GDPL	(1)	0	147	0	0	(31)	(32)
GGE	(4)	6	43	0	0	(8)	(12)
GGEL	(1)	0	3	0	0	(1)	(2)
GGP	13,146	75,887	36,082	25,842	0	13,786	26,932
GGPL	(0)	0	0	0	0	(0)	(0)
GIE	0	0	0	0	0	(0)	(0)
GIP	817	0	(1,855)	0	0	390	1,206
GLS	(83)	0	(24)	(205)	0	(38)	(121)
GLSL	(0)	0	0	0	0	(0)	(0)
GPP	(0)	0	0	0	0	(0)	(0)
GPPL	(0)	0	0	0	0	(0)	(0)
GTE	47	2,336	6,349	4,008	0	(1)	46
GTEL	3	0	(21)	0	0	4	8
GTP	26,734	151,257	28,391	50,541	0	36,415	63,149
GTPL	121	0	(135)	0	0	28	150
GUS	4,222	24,068	8,587	943	0	3,449	7,671
GUSL	(1)	0	3	0	0	(1)	(2)
NGP	26	0	484	0	0	(102)	(76)
NGPL	0	0	0	0	0	0	0
NTP	(128)	0	422	0	0	(89)	(216)
EOPE							
EPV							
GUD	3,580	164	(6,159)	0	0	1,328	4,908
GUDL	(10)	0	24	0	0	(5)	(15)
	221,191	1,807,472	1,044,781	201,579	0	202,497	423,688

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PG&E Corporation & Subsidiaries
Net Operating Loss Carryforward
Tax Years 2009 - 2026

Description	Bonus/MACRS	Year	Tax Return Amount	Audit Adjustments	Shareholder NOL	SLL Carryback	Adjusted NOL C/F At End of Year	NOL C/F Cummulative	Averaged NOL C/F Cummulative
Utility:									
NOL Generated Per T/R	1,529,085,737	2009	(190,849,550)	(39,591,826)		-	(230,441,376)	(230,441,376)	(115,220,688)
NOL Generated Per T/R	2,342,952,558	2010	(349,818,143)	(38,472,206)		163,789,649	(224,500,700)	(454,942,076)	(342,691,726)
NOL Generated Per T/R	2,660,362,337	2011	(1,259,803,628)	(223,089,322)		178,694,922	(1,304,198,028)	(1,759,140,104)	(1,107,041,090)
NOL Generated Per T/R	2,234,571,539	2012	(500,476,000)	(13,849,875)		216,952,203	(297,373,672)	(2,056,513,776)	(1,907,826,940)
NOL Generated Per T/R	1,911,631,141	2013	(1,090,533,205)	(149,666,533)		223,756,268	(1,016,443,470)	(3,072,957,246)	(2,564,735,511)
NOL Generated Per T/R	1,508,173,840	2014	(887,771,187)	95,444,058		210,932,121	(581,395,008)	(3,654,352,254)	(3,363,654,750)
NOL Generated Per T/R	1,877,117,087	2015	(732,697,331)	6,250,234		213,097,925	(513,349,172)	(4,167,701,426)	(3,911,026,840)
NOL Generated Per T/R	1,897,695,222	2016	(583,256,895)	5,464,446		262,079,305	(315,713,144)	(4,483,414,570)	(4,325,557,998)
Taxable Income	n/a	2017	979,898,915	(50,588,569)		-	929,310,346	(3,554,104,224)	(4,018,759,397)
Taxable Income	n/a	2018	324,109,715	-		-	324,109,715	(3,229,994,509)	(3,392,049,367)
NOL Generated Per T/R	1,777,299,000	2019	(1,904,345,320)	-	127,046,320	-	(1,777,299,000)	(5,007,293,509)	(4,118,644,009)
Taxable Income Forecast	2,351,658,828	2020	(12,880,831,630)	-	10,529,172,802	-	(2,351,658,828)	(7,358,952,337)	(6,183,122,923)
Taxable Income Forecast	2,220,000,000	2021	(715,072,815)	-	-	-	(715,072,815)	(8,074,025,152)	(7,716,488,745)
Taxable Income Forecast	2,220,000,000	2022	(2,649,146,021)	-	429,146,021	-	(2,220,000,000)	(10,294,025,152)	(9,184,025,152)
Taxable Income Forecast	2,220,000,000	2023	(3,080,293,232)	-	860,293,232	-	(2,220,000,000)	(12,514,025,152)	(11,404,025,152)
Taxable Income Forecast		2024	2,277,982,266	-	-	-	2,277,982,266	(10,236,042,886)	(11,375,034,019)
Taxable Income Forecast		2025	3,267,735,775	-	-	-	3,267,735,775	(6,968,307,111)	(8,602,174,999)
Taxable Income Forecast		2026	3,459,234,588		-		3,459,234,588	(3,509,072,523)	(5,238,689,817)
Total			(16,515,933,698)	(408,099,593)	11,945,658,375	1,469,302,393	(3,509,072,523)		

End of Period:

	GRC	GT&S	TO	Total	End of Year Total After-Tax NOL	Reference
2020	(6,095,909,100)	-	(1,263,043,237)	(7,358,952,337)	(1,545,379,991)	AF.2
2021	(6,703,720,993)	-	(1,370,304,160)	(8,074,025,152)	(1,695,545,282)	
2022	(8,590,720,993)	-	(1,703,304,160)	(10,294,025,152)	(2,161,745,282)	
2023	(10,477,720,993)	-	(2,036,304,160)	(12,514,025,152)	(2,627,945,282)	AF.2

Pacific Gas and Electric Company
2023 General Rate Case - Application
Sale of San Francisco General Office (SFGO)

Mnemonic		DFACC	DSACC		TFIDEF	PACDITA/EOP	PACDITA/BOP
2021							
FGs	**2021 Book Depreciation**	**2021 Annual Federal Tax Depreciation**	**2021 Annual CA Tax Depreciation**	**2021 NBV**	**Deferred Tax Expense**	**PACDITA EOP Deferred Tax Liability**	**PACDITA BOP Deferred Tax Liability**
CCE	1,178,064	719,662	743,564	2,755,654	(96,264)	280,946	377,210
CDH	2,707,857	931,393	1,262,374	426,550	(373,057)	(166,162)	206,895
CIS	-	-	-	-	-	-	-
COE	2,124,141	925,613	1,709,706	18,247,013	(251,691)	3,396,886	3,648,577
COT	231,813	207,047	153,774	1,099,227	(5,201)	122,628	127,828
CST	9,792,157	11,477,577	10,773,694	281,870,290	353,938	5,492,870	5,138,931
CSTL	30,192	-	-	9,009,009	(6,340)	1,891,892	1,898,232
EDP	60,371	105,971	77,088	1,391,164	9,576	261,388	251,811
EGP	212,616	142,623	212,478	2,283,894	(14,699)	352,452	367,151
ETP	118,214	174,096	471,773	4,447,028	11,735	714,681	702,946
GDP	3,189	-	3,521	81,395	(670)	17,093	17,763
GGE	26,186	3,054	15,394	334,473	(4,858)	50,654	55,512
GGP	2,971	3,577	2,798	28,386	127	1,318	1,191
GTP	22,323	-	-	435,205	(4,688)	91,393	96,081
Grand Total	16,510,094	14,690,612	15,426,166	322,409,287	(382,091)	12,508,038	12,890,129
		S.2	J.2		AA.2	AF.2	

Mnemonic		DFACC	DSACC		TFIDEF	PACDITA/EOP	PACDITA/BOP
2022							
FGs	**Sum of 2022 Book Depreciation**	**2022 Annual Federal Tax Depreciation**	**2022 Annual CA Tax Depreciation**	**2022 NBV**	**Deferred Tax Expense**	**PACDITA EOP Deferred Tax Liability**	**PACDITA BOP Deferred Tax Liability**
CCE	1,178,064	486,741	650,818	1,577,590	(145,178)	135,768	280,946
CDH	2,707,857	697,235	809,730	(2,281,307)	(422,231)	(588,393)	(166,162)
CIS	-	-	-	-	-	-	-
COE	2,124,141	841,169	1,414,959	16,122,873	(269,424)	3,127,462	3,396,886
COT	231,813	148,713	131,449	867,414	(17,451)	105,177	122,628
CST	9,792,157	11,471,176	10,564,438	272,078,133	352,594	5,845,464	5,492,870
CSTL	30,192	-	-	8,978,817	(6,340)	1,885,552	1,891,892
EDP	60,371	60,633	72,783	1,330,793	55	261,443	261,388
EGP	212,616	104,045	176,815	2,071,278	(22,800)	329,653	352,452
ETP	118,214	143,560	436,526	4,328,814	5,323	720,003	714,681
GDP	3,189	-	3,225	78,206	(670)	16,423	17,093
GGE	26,186	3,054	7,080	308,287	(4,858)	45,796	50,654
GGP	2,971	3,577	2,798	25,415	127	1,446	1,318
GTP	22,323	-	-	412,882	(4,688)	86,705	91,393
Grand Total	16,510,094	13,959,903	14,270,622	305,899,193	(535,540)	11,972,498	12,508,038
		S.2	J.2		AA.2	AF.2	

Mnemonic		DFACC	DSACC		TFIDEF	PACDITA/EOP	PACDITA/BOP
2023							
FGs	**Sum of 2023 Book Depreciation**	**2023 Annual Federal Tax Depreciation**	**2023 Annual CA Tax Depreciation**	**2023 NBV**	**Deferred Tax Expense**	**PACDITA EOP Deferred Tax Liability**	**PACDITA BOP Deferred Tax Liability**
CCE	1,178,064	365,401	560,055	399,526	(170,659)	(34,891)	135,768
CDH	2,707,857	406,362	459,485	(4,989,165)	(483,314)	(1,071,707)	(588,393)
CIS	-	-	-	-	-	-	-
COE	2,124,141	697,586	1,127,258	13,998,732	(299,577)	2,827,885	3,127,462
COT	231,813	107,569	115,464	635,601	(26,091)	79,085	105,177
CST	9,792,157	11,462,817	10,360,685	262,285,976	350,839	6,196,302	5,845,464
CSTL	30,192	-	-	8,948,626	(6,340)	1,879,211	1,885,552
EDP	60,371	13,844	68,494	1,270,423	(9,771)	251,672	261,443
EGP	212,616	87,244	143,737	1,858,662	(26,328)	303,324	329,653
ETP	118,214	143,169	401,375	4,210,600	5,240	725,244	720,003
GDP	3,189	-	2,931	75,017	(670)	15,754	16,423
GGE	26,186	3,054	2,875	282,101	(4,858)	40,939	45,796
GGP	2,971	3,577	2,798	22,444	127	1,573	1,446
GTP	22,323	-	-	390,560	(4,688)	82,017	86,705
Grand Total	16,510,094	13,290,621	13,245,158	289,389,100	(676,089)	11,296,408	11,972,498
		S.2	J.2		AA.2	AF.2	

AF.6

PACIFIC GAS AND ELECTRIC COMPANY
2023 CPUC GENERAL RATE CASE (INCL. GTS)
WORK PAPER NARRATIVE
AMORTIZATION OF EXCESS DEFERRED TAXES
TAX MNEMONIC FDFTXO

The Tax Cuts and Jobs Act (TCJA) was enacted on December 22, 2017. The TCJA reduced the federal income tax rate from 35% to 21%. The reduced rate creates excess deferred taxes that, for regulated utilities like PG&E, must be provided to customers consistent with applicable normalization requirements.

The normalization rule provides a required method known as the "Average Rate Assumption Method", or ARAM for the return of protected excess deferred income taxes (EDIT). PG&E computed the ARAM amount consistent with its Private Letter Ruling (PLR) 202211004 which ruled that including Cost of Removal (COR) in the return of EDIT amortization violated the Internal Revenue Service normalization rules.[1] PG&E must comply with the ruling in the PLR to avoid a normalization violation. In addition, PG&E has provided a true-up for the amortization of excess deferred taxes that are not subject to the normalization requirements.

Work paper **AI.2** summarizes the annual detail in work paper **AI.3** and **AF.2**.

The annual summary totals from **AI.1** are unbundled in the RO Model.

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1 PG&E submitted Tier 2 Advice Letter 4579-G/6513-E to the CPUC, notifying the Commission of PLR 202211004 and the requirement to remove the COR amount from the amortization of EDIT to avoid a normalization violation. The CPUC approved PG&E's Tier 2 advice letter on March 26, 2022. The 2023 GRC computation for amortizing protected EDIT is consistent with the approved Advice Letter 4579-G/6513-E.

Pacific Gas and Electric Company
2023 CPUC General Rate Case (Incl. GTS)
Income Taxes at Proposed Rates
(Thousands in Dollars)

MNEM	Description	W/P Ref	Adjusted 2020	Estimated 2021	Estimated 2022	Estimated 2023
FDFTXO	E_Dist		(45,327)	(48,132)	(51,071)	(42,138)
FDFTXO	E_Gen		(29,805)	(31,255)	(32,774)	(38,119)
FDFTXO	E_Other		-	-	-	-
FDFTXO	E_Trans		(9,528)	(10,014)	(10,524)	(17,136)
	Electric Total		**(84,661)**	**(89,401)**	**(94,369)**	**(97,393)**
FDFTXO	G_Dist		(7,854)	(8,416)	(9,004)	(5,087)
FDFTXO	G_Other		-	-	-	-
FDFTXO	G_Trans		(8,499)	(8,919)	(9,388)	(705)
	Gas Total		**(16,353)**	**(17,334)**	**(18,392)**	**(5,792)**
	Total Company	AI.2	**(101,014)**	**(106,736)**	**(112,761)**	**(103,185)**

PACIFIC GAS AND ELECTRIC COMPANY
2023 CPUC General Rate Case (Incl. GTS)
Work Paper Supporting Tax Mnemonic FDFTXO
Deferred Income Tax (DIT) Expense - Amortization of Excess Deferred Taxes
Thousands $(000)

CPUC	Reference	2020	2021	2022	2023
A) Amortization of Excess/Deferred Taxes; DIT Expense for Recorded Vintages of Plant:	AI.2	(101,014)	(106,736)	(112,761)	(103,185)
B) Adjustments Related to Recorded Vintages of Plant:	Note 1	0			
C) Amortization of Excess Deferred Taxes; DIT Expense for Forecasted Vintages of Plant:		0	0	0	0
D) End of Period FDFTXO:	To AI.1	(101,014)	(106,736)	(112,761)	(103,185)
	Proof to RO	(101,014)	(106,736)	(112,761)	(103,185)

Note 1: Deferred Income Tax Expense (Property Tax) based on adjustments to recorded plant ordered by the California Public Utilities Commission.

Pacific Gas and Electric Company
2023 CPUC General Rate Case (Inc. GTS)
The Tax Cuts and Jobs Act (The Tax Act) - Amortization of Excess Deferred Income Taxes (Including ARAM)

In Thousands $(000)

Line	Description of Adjustment	Reference	2020	2021	2022	2023
			Total Company	Total Company	Total Company	Total Company
	Electric/Gas Line of Business					
1	Electric	AI.1 3/4	(84,661)	(89,401)	(94,369)	(97,393)
2	Gas	AI.1 3/4	(16,353)	(17,334)	(18,392)	(5,792)
3	**Total Company**		**(101,014)**	**(106,736)**	**(112,761)**	**(103,185)**
	Support For Total Company					
	Fixed Assets - Amortization of Excess/Deficient ADIT					
4	Fixed Asset "ARAM" - Protected Excess	AA.2 & AI.3	(118,093)	(123,814)	(129,839)	(134,895)
5	Contributions in Aid of Construction (CIAC)	AI.4	17,079	17,079	17,079	17,132
6	Amortization of TCJA Cost of Removal (COR) DTA					19,720
7	Removal of CPUC ARAM Adjustment (D.19-08-023)	See Note 1	~~(42,342)~~	~~(43,612)~~	~~(44,921)~~	~~(46,268)~~
8	True Up Amortization of Excess ADIT		-	-	-	(5,142)
9	**Total Tax Adjustments - ARAM (RO Line 48)**		**(101,014)**	**(106,736)**	**(112,761)**	**(103,185)**

Note 1 The Internal Revenue Service (IRS) publicly issued PLR 202211004 on March 18, 2022, which ruled that the inclusion of cost of removal (COR) in the amortization of excess deferred income taxes violated the IRS tax normalization rules. PG&E notified the CPUC of this PLR in Tier 2 Advice Letter 4579-G/6513-E, which was approved on March 26, 2022. PG&E must comply with the normalization rules for protected items.

PowerTax Deferred Tax Summary Report - Alternate

GRC 2023
Pacific Gas and Electric

Grouped By: Total Tax Classes

Jurisdiction: Federal Tax Year: 2023	Beginning Difference	Provision Difference	Reversal Difference	Flow Through Difference Activity	Ending Difference	Beginning APB11 DFIT Balance	DFIT Prosivion	DFIT Reversal	Ending APB11 DFIT Balance	Beginning FAS109 Liability	End FAS109 Liability @ Stat Rate	Beginning Regulatory Asset	Beginning Regulatory Liability	Ending Regulatory Asset	Ending Regulatory Liability
COR Fed	$2,382,172,308)	($469,786,981)	($5,250,225)	$0	$2,857,209,514)	($500,256,185)	($98,655,266)	($1,102,547)	($600,013,998)	$500,256,185)	$600,013,998)	($0)	($0)	($0)	($0)
Fed Method/Life	$23,486,212,359	$344,296,668	($816,199,966)	($0)	$23,014,309,060	$7,647,880,140	$72,302,300	($286,998,298)	$7,433,184,142	$1,932,104,595	$1,833,004,903	($0)	,715,775,544)	($0)	,600,179,239)
Depreciation Difference	**$21,104,040,051**	**($125,490,313)**	**($821,450,191)**	**($0)**	**$20,157,099,547**	**$7,147,623,955**	**($26,352,966)**	**($288,100,846)**	**$6,833,170,144**	**$1,431,848,411**	**$1,232,990,905**	**($0)**	**,715,775,544)**	**($0)**	**,600,179,239)**
Fed 263a F&C Fed 2014	$144,519,240	$0	($2,900,264)	$0	$141,618,977	$50,581,734	$0	($1,015,092)	$49,566,642	$30,349,041	$29,739,985	$0	($20,232,694)	$0	$19,826,657)
Fed 263a MSC	$131,824,558	$0	($2,401,944)	$0	$129,422,614	$27,683,157	$0	($504,408)	$27,178,749	$27,683,157	$27,178,749	($0)	$0	($0)	$0
Fed AFUDC Equity	$85,599,266	$0	($5,760,213)	($0)	$79,839,053	$29,959,743	$0	($2,016,075)	$27,943,669	$17,975,846	$16,766,201	$0	($11,983,897)	$0	($11,177,468)
Fed COR Fed	$3,210,969	$0	($2,404)	$0	$3,208,565	$1,123,839	$0	($841)	$1,122,998	$674,304	$673,799	$0	($449,536)	$0	($449,199)
Fed ITC Basis Reduct	$15,638,957	$0	($1,746,952)	$0	$13,892,005	$5,473,635	$0	($611,433)	$4,862,202	$3,284,181	$2,917,321	$0	($2,189,454)	$0	($1,944,881)
Fed Other Book Only	($25,734,572)	$0	$5,567,730	$0	($20,166,843)	($9,007,100)	$0	$1,948,705	($7,058,395)	($5,404,260)	($4,235,037)	$0	$3,602,840	$0	$2,823,358
Fed Overheads	$164,962,828	$0	($27,272,958)	($0)	$137,689,870	$56,836,109	$0	($9,521,137)	$47,314,972	$34,642,194	$28,914,873	$0	($22,193,915)	$0	$18,400,099)
Fed Repair Allowance	$36,565,650	$0	($1,015,955)	$0	$35,549,695	$12,797,978	$0	($355,584)	$12,442,393	$7,678,787	$7,465,436	$0	($5,119,191)	$0	($4,976,957)
Fed Software	$13,019,214	$0	($11,970,066)	$0	$1,049,148	$4,556,725	$0	($4,189,523)	$367,202	$2,734,035	$220,321	$0	($1,822,690)	$0	($146,881)
Fed Software CA NO	$2,378,601	$0	($2,378,601)	$0	$0	$499,506	$0	($499,506)	$0	$499,506	$0	($0)	$0	$0	$0
Book Overhead	**$571,984,713**	**$0**	**($49,881,628)**	**($0)**	**$522,103,085**	**$180,505,327**	**$0**	**($16,764,895)**	**$163,740,431**	**$120,116,790**	**$109,641,648**	**($0)**	**($60,388,537)**	**($0)**	**$54,098,784)**
Fed 1033 Involuntary Conv	$1,378,938	$0	$0	$0	$1,378,938	$482,628	$0	$0	$482,628	$289,577	$289,577	$0	($193,051)	$0	($193,051)
Fed 2017 481a Adjustment	$294,440,622	$0	($64,848,955)	$0	$229,591,668	$103,054,218	$0	($22,697,134)	$80,357,084	$61,832,531	$48,214,250	$0	($41,221,687)	$0	$32,142,833)
Fed 2017 481a Bonus Add Back	($58,893,546)	$0	$13,447,379	$0	($45,446,167)	($20,612,741)	$0	$4,706,583	($15,906,159)	($12,367,645)	($9,543,695)	$0	$8,245,096	$0	$6,362,463
Fed 263a F&C Fed	$125,059,847	$0	($21,173,067)	($0)	$103,886,780	$43,770,946	$0	($7,410,574)	$36,360,373	$26,262,568	$21,816,224	$0	($17,508,379)	$0	$14,544,149)
Fed Audit Adj Bonus	($9,240,522)	$0	$1,920,309	$0	($7,320,213)	($3,234,183)	$0	$672,108	($2,562,074)	($1,940,510)	($1,537,245)	$0	$1,293,673	$0	$1,024,830
Fed Audit Adjustment	($3,225,628)	$0	$5,794,395	$0	$2,568,766	($1,128,970)	$0	$2,028,038	$899,068	($677,382)	$539,441	$0	$451,588	$0	($359,627)
Fed Bonus - 3115	$759,201,742	$0	($67,343,899)	$0	$691,857,844	$159,432,366	$0	($14,142,219)	$145,290,147	$159,432,366	$145,290,147	$0	($0)	$0	($0)
Fed Casualty Loss	$354	$0	($27)	$0	$328	$74	$0	($6)	$69	$74	$69	$0	$0	$0	$0
Fed Casualty Loss 2008	$1,057,726,608	$0	($148,979,892)	$0	$908,746,715	$277,689,351	$0	($40,171,178)	$237,518,173	$222,122,588	$190,836,810	$49,601	($55,616,365)	$49,601	$46,730,964)
Fed Overhead Capitalization CA N	$8,215,595	$0	($997,235)	$0	$7,218,360	$2,875,458	$0	($349,032)	$2,526,426	$1,725,275	$1,515,856	$0	($1,150,183)	$0	($1,010,570)
Fed TOA Capitalization	($40,173,712)	$0	$2,284,359	$0	($37,889,353)	($14,060,799)	$0	$799,526	($13,261,274)	($8,436,480)	($7,956,764)	$0	$5,624,320	$0	$5,304,510
Fed TOA Capitalization CA Norm	($205,145,244)	$0	$10,405,184	$0	($194,740,059)	($71,800,835)	$0	$3,641,815	($68,159,021)	($43,080,501)	($40,895,412)	$0	$28,720,334	$0	$27,263,608
Fed TOA Capitalize Casualty Loss	($590,627,866)	$0	$45,714,723	$0	($544,913,143)	($161,267,867)	$0	$12,495,396	($148,772,471)	$124,031,852)	$114,431,760)	$0	$37,236,015	$0	$34,340,711
Fed TOA Software Other	$40,418	$0	($11,547)	$0	$28,871	$14,146	$0	($4,041)	$10,105	$8,488	$6,063	$0	($5,659)	$0	($4,042)
Tax Overhead	**$1,338,757,608**	**$0**	**($223,788,274)**	**($0)**	**$1,114,969,334**	**$315,213,793**	**$0**	**($60,430,719)**	**$254,783,075**	**$281,139,098**	**$234,143,560**	**$49,601**	**($34,124,297)**	**$49,601**	**($20,689,116)**
Total Tax Classes	**$23,014,782,372**	**($125,490,313)**	**$1,095,120,093)**	**($0)**	**$21,794,171,965**	**$7,643,343,075**	**($26,352,966)**	**($365,296,460)**	**$7,251,693,650**	**$1,833,104,298**	**$1,576,776,113**	**$49,601**	**,810,288,378)**	**$49,601**	**,674,967,138)**
Jurisdiction Totals:	**$23,014,782,372**	**($125,490,313)**	**$1,095,120,093)**	**($0)**	**$21,794,171,965**	**$7,643,343,075**	**($26,352,966)**	**($365,296,460)**	**$7,251,693,650**	**$1,833,104,298**	**$1,576,776,113**	**$49,601**	**,810,288,378)**	**$49,601**	**,674,967,138)**

ARAM DFIT @ 40%	($146,118,584)
Net Adj. due to Tax Cuts and Jobs Act	$11,223,479
FDFTXO	($134,895,105)

AI.1 4/4

Pacific Gas & Electric Company
Calculation and Amortization of Excess Deferred Taxes for CIAC
Amounts in $(000)

Electric CIAC	Balance at 12/31/17	Excess Deferred Taxes %	CIAC Deferred Tax Asset (DTA)
Federal	399,543,424	40.0%	159,817,370
Federal Secondary	(40,040,282)	40.0%	(16,016,113)
Totals	359,503,142		143,801,257

Gas CIAC	Balance at 12/31/17	Excess Deferred Taxes %	CIAC Deferred Tax Asset (DTA)
Federal	116,430,975	40.0%	46,572,390
Federal Secondary	(13,193,357)	40.0%	(5,277,343)
Totals	103,237,618		41,295,047
	Excess Deferred Taxes		185,096,304

Excess Deferred Taxes Amortization For Electric	Beginning Balance	Amortization Rates	Amortization	Cumulative Amortization	Ending Balance
2018	143,801,257	10.44%	15,011,278	15,011,278	128,789,979
2019	143,801,257	9.84%	14,144,252	29,155,530	114,645,727
2020	143,801,257	9.23%	13,268,419	42,423,949	101,377,308
2021	143,801,257	9.23%	13,268,419	55,692,367	88,108,889
2022	143,801,257	9.23%	13,268,419	68,960,786	74,840,471
2023	143,801,257	9.39%	13,509,842	82,470,628	61,330,629

Excess Deferred Taxes Amortization For Gas	Beginning Balance	Amortization Rates	Amortization	Cumulative Amortization	Ending Balance
2018	41,295,047	10.44%	4,310,751	4,310,751	36,984,296
2019	41,295,047	9.84%	4,061,770	8,372,521	32,922,527
2020	41,295,047	9.23%	3,810,259	12,182,779	29,112,268
2021	41,295,047	9.23%	3,810,259	15,993,038	25,302,009
2022	41,295,047	9.23%	3,810,259	19,803,296	21,491,751
2023	41,295,047	8.77%	3,622,356	23,425,652	17,869,395

Total Excess Deferred Taxes Amortization	Beginning Balance	Amortization Rates	Amortization	Cumulative Amortization	Ending Balance
2018	185,096,304	10.44%	19,322,029	19,322,029	165,774,275
2019	185,096,304	9.84%	18,206,022	37,528,051	147,568,253
2020	185,096,304	9.23%	17,078,677	54,606,728	130,489,576
2021	185,096,304	9.23%	17,078,677	71,685,405	113,410,899
2022	185,096,304	9.23%	17,078,677	88,764,082	96,332,222
2023	185,096,304	8.77%	17,132,198	105,896,280	79,200,024

AI.1 4/4

AI.4

PACIFIC GAS AND ELECTRIC COMPANY
2023 CPUC GENERAL RATE CASE (INCL. GTS)
WORK PAPER NARRATIVE
FEDERAL AND CALIFORNIA REPAIR DEDUCTION ADJUSTMENT
TAX MNEMONIC DF/SOTHACRA

PG&E applies Treasury Regulations under Sections 162 and 263(a) to deduct costs attributable to repairs and maintenance of gas transmission and distribution lines. PG&E applies IRS Revenue Procedures 2011-43[1] and 2013-24[2] to deduct costs attributable to repairs and maintenance of electric transmission and distribution circuits and electric generation plants. The IRS guidance allows a more expansive "unit of property" definition for tax purposes than for financial reporting purposes. This allows PG&E to treat certain expenditures as a current repair expense. For financial reporting purposes, these expenditures are capitalized and depreciated. Thus, a tax and book basis timing difference is created. PG&E follows the prior rate case method of flow-through tax accounting for federal and California repair deductions.

The tax repairs deduction amounts are PG&E's best estimate in accordance with the existing law and facts available as of the date of submission, consistent with ASC 740-10.

Work paper **L.3** through **L.4** provides detailed support for this adjustment. The 2021 through 2023 information is estimated from the 2020 actual amount.

Work paper **L.1 3/3** summarizes the electric and gas split for this tax adjustment. The annual summary totals from **L.2** are unbundled in the RO model. Detailed Income Tax Adjustments, used in the Results of Operations, are shown in work paper **L1. 1/3 and 2/3.**

[1] 2011-27, I.R.B. 326.
[2] 2013-21, I.R.B. 1142.

L

Pacific Gas and Electric Company
2023 CPUC General Rate Case (Incl. GTS)
Income Taxes at Proposed Rates
(Thousands in Dollars)

MNEM	Description	W/P Ref	Adjusted 2020	Estimated 2021	Estimated 2022	Estimated 2023
DFOTHACRA	E_Dist		763,315	859,518	920,884	952,793
DFOTHACRA	E_Gen		111,201	131,556	65,203	104,375
DFOTHACRA	E_Other		0	0	0	0
DFOTHACRA	E_Trans		262,808	0	0	0
	Electric Total		**1,137,324**	**991,074**	**986,087**	**1,057,168**
DFOTHACRA	G_Dist		352,277	444,771	490,115	484,872
DFOTHACRA	G_Other		0	0	0	0
DFOTHACRA	G_Trans		120,316	197,287	225,538	234,743
	Gas Total		**472,593**	**642,058**	**715,652**	**719,615**
	Total Company	L.2	**1,609,917**	**1,633,132**	**1,701,739**	**1,776,782**

L.1

PACIFIC GAS AND ELECTRIC COMPANY
2023 CPUC General Rate Case (Incl. GTS)
Work Paper Supporting Tax Mnemonic DFOTHACRA/DSOTHACRA
Federal/State Income Tax Repair Deduction
Thousands $(000)

	Reference	2020	2021	2022	2023
A) Recorded Repair Deduction	**L.3**	1,609,917			
B) Adjustments to Recorded Deduction	Note 1	0			
C) Forecasted Repair Deduction	**L.4**		1,633,132	1,701,739	1,776,782
	To L.1	1,609,917	1,633,132	1,701,739	1,776,782
	Proof to RO	1,609,917	1,633,132	1,701,739	1,776,782
		-	-	-	-

Note 1: Repair deductions based on adjustments to recorded plant ordered by the California Public Utilities Commission.

L.2

PACIFIC GAS AND ELECTRIC COMPANY
2023 CPUC GENERAL RATE CASE (INCL. GTS)
FEDERAL AND CALIFORNIA REPAIR DEDUCTION
FOR THE YEAR ENDED DECEMBER 31, 2020

	FTG	Federal Tax Repair Deduction	California Tax Repair Deduction
Common Structure	CMP	3,079,487	3,079,487
Electric Distribution	EDP	762,179,912	762,179,912
Electric Hydro Plant	EHP		
Electric Nuclear Plant	ENP		
Electric Transmission Plant	ETP	262,513,189	262,513,189
Gas Distribution	GDP	352,008,262	352,008,262
Gas Transmission	GTP	119,593,851	119,593,851
		1,609,916,775	1,609,916,775
		To L2	**To L2**
		-	-

L.3

PACIFIC GAS AND ELECTRIC COMPANY
2023 CPUC General Rate Case (Incl. GTS)
Work Paper Supporting Tax Mnemonic DFOTHACRA/DSOTHACRA
Federal/State Income Tax Repair Deduction
Detail Calculation of First Forecast Year Federal/State Repair Deduction
Thousands $(000)

Function Group	Vintage 2021 Additions	Tax Year 2021 Qualifying Additions Available for Repairs	Tax Year 2021 Repair Deduction Factor	Tax Year 2021 Repair Deduction
CAU	100,312	0	0.00%	-
CCE	7,623	0	0.00%	-
CDH	249,704	0	0.00%	-
CII	904	0	0.00%	-
CIP	425,432	0	0.00%	-
EOPG				
CIS	0	0	0.00%	-
CNP	0	0	0.00%	-
CNPL	0	0	0.00%	-
COE	1,887	0	0.00%	-
COT	22,111	0	0.00%	-
CST	351,458	0	0.00%	-
CSTL	0	0	0.00%	-
EDP	3,655,307	0	23.51%	859,518
EDPL	0	0	0.00%	-
EGP	45,385	0	0.00%	-
EGPL	0	0	0.00%	-
EHH				
EHHL				
EHP				
EHPL				
EIP	3,840	0	0.00%	-
ENP				
ESFG				
ENPL				
EOP				
EOPL				
ESF				
ESFL				
ETC	0	0	0.00%	-
ETCL	0	0	0.00%	-
ETP	1,481,892	0	0.00%	-
ETPL	0	0	0.00%	-
ETX	0	0	0.00%	-
ETCG	0	0	0.00%	-
GDP	1,299,060	0	34.24%	444,771
GDPL	0	0	0.00%	-
GGE	33	0	0.00%	-
GGEL	0	0	0.00%	-
GGP	102,312	0	0.00%	-
GGPL	0	0	0.00%	-
GIE	0	0	0.00%	-
GIP	0	0	0.00%	-
GLS	0	0	0.00%	-
GLSL	0	0	0.00%	-
GPP	0	0	0.00%	-
GPPL	0	0	0.00%	-
GTE	11	0	7.96%	1
GTEL	0	0	0.00%	-
GTP	809,603	0	24.37%	197,286
GTPL	0	0	0.00%	-
GUS	90,275	0	0.00%	-
GUSL	0	0	0.00%	-
NGP	744	0	0.00%	-
NGPL	0	0	0.00%	-
NTP	0	0	0.00%	-
EOPE				
EPV				
GUD	1,966	0	0.00%	-
GUDL	0	0	0.00%	-
	9,209,692	0		1,633,132
			Proof:	1,633,132
				L.2

L.4 1/3

PACIFIC GAS AND ELECTRIC COMPANY
2023 CPUC General Rate Case (Incl. GTS)
Work Paper Supporting Tax Mnemonic DFOTHACRA/DSOTHACRA
Federal/State Income Tax Repair Deduction
Detail Calculation of Second Forecast Year Federal/State Repair Deduction
Thousands $(000)

Function Group	Vintage 2022 Additions	Tax Year 2022 Qualifying Additions Available for Repairs	Tax Year 2022 Repair Deduction Factor	Tax Year 2022 Repair Deduction
CAU	71,927	0	0.00%	0
CCE	8,596	0	0.00%	0
CDH	208,958	0	0.00%	0
CII	67,416	0	0.00%	0
CIP	319,264	0	0.00%	0
EOPG				
CIS	0	0	0.00%	0
CNP	0	0	0.00%	0
CNPL	0	0	0.00%	0
COE	3,695	0	0.00%	0
COT	25,136	0	0.00%	0
CST	268,421	0	0.00%	0
CSTL	0	0	0.00%	0
EDP	4,230,347	0	21.77%	920,884
EDPL	0	0	0.00%	0
EGP	52,575	0	0.00%	0
EGPL	0	0	0.00%	0
EHH				
EHHL				
EHP				
EHPL				
EIP	27,129	0	0.00%	0
ENP				
ESFG				
ENPL				
EOP				
EOPL				
ESF				
ESFL				
ETC	0	0	0.00%	0
ETCL	0	0	0.00%	0
ETP	1,060,187	0	0.00%	0
ETPL	0	0	0.00%	0
ETX	0	0	0.00%	0
ETCG	0	0	0.00%	0
GDP	1,418,589	0	34.55%	490,115
GDPL	0	0	0.00%	0
GGE	0	0	0.00%	0
GGEL	0	0	0.00%	0
GGP	126,357	0	0.00%	0
GGPL	0	0	0.00%	0
GIE	0	0	0.00%	0
GIP	0	0	0.00%	0
GLS	0	0	0.00%	0
GLSL	0	0	0.00%	0
GPP	0	0	0.00%	0
GPPL	0	0	0.00%	0
GTE	13,999	0	5.80%	812
GTEL	0	0	0.00%	0
GTP	891,845	0	25.20%	224,726
GTPL	0	0	0.00%	0
GUS	98,298	0	0.00%	0
GUSL	0	0	0.00%	0
NGP	854	0	0.00%	0
NGPL	0	0	0.00%	0
NTP	0	0	0.00%	0
EOPE				
EPV				
GUD	0	0	0.00%	0
GUDL	0	0	0.00%	0
	9,068,611	0		1,701,739
			Proof:	1,701,739
				L.2

L.4 2/3

PACIFIC GAS AND ELECTRIC COMPANY
2023 CPUC General Rate Case (Incl. GTS)
Work Paper Supporting Tax Mnemonic DFOTHACRA/DSOTHACRA
Federal/State Income Tax Repair Deduction
Detail Calculation of Third Forecast Year Federal/State Repair Deduction
Thousands $(000)

Function Group	Vintage 2023 Additions	Tax Year 2023 Qualifying Additions Available for Repairs	Tax Year 2023 Repair Deduction Factor	Tax Year 2023 Repair Deduction
CAU	126,835	0	0.00%	0
CCE	9,164	0	0.00%	0
CDH	220,942	0	0.00%	0
CII	44,339	0	0.00%	0
CIP	409,260	0	0.00%	0
EOPG				
CIS	0	0	0.00%	0
CNP	0	0	0.00%	0
CNPL	0	0	0.00%	0
COE	121	0	0.00%	0
COT	31,998	0	0.00%	0
CST	1,077,750	0	0.00%	0
CSTL	0	0	0.00%	0
EDP	4,896,472	0	19.46%	952,793
EDPL	0	0	0.00%	0
EGP	59,454	0	0.00%	0
EGPL	0	0	0.00%	0
EHH				
EHHL				
EHP				
EHPL				
EIP	5,577	0	0.00%	0
ENP				
ESFG				
ENPL				
EOP				
EOPL				
ESF				
ESFL				
ETC	0	0	0.00%	0
ETCL	0	0	0.00%	0
ETP	1,291,979	0	0.00%	0
ETPL	0	0	0.00%	0
ETX	0	0	0.00%	0
ETCG	0	0	0.00%	0
GDP	1,362,500	0	35.59%	484,872
GDPL	0	0	0.00%	0
GGE	0	0	0.00%	0
GGEL	0	0	0.00%	0
GGP	188,522	0	0.00%	0
GGPL	0	0	0.00%	0
GIE	0	0	0.00%	0
GIP	0	0	0.00%	0
GLS	0	0	0.00%	0
GLSL	0	0	0.00%	0
GPP	0	0	0.00%	0
GPPL	0	0	0.00%	0
GTE	22,355	0	3.57%	798
GTEL	0	0	0.00%	0
GTP	1,040,681	0	22.48%	233,944
GTPL	0	0	0.00%	0
GUS	131,773	0	0.00%	0
GUSL	0	0	0.00%	0
NGP	765	0	0.00%	0
NGPL	0	0	0.00%	0
NTP	0	0	0.00%	0
EOPE				
EPV				
GUD	0	0	0.00%	0
GUDL	0	0	0.00%	0
	11,175,245	0		1,776,782
			Proof:	1,776,782
				L.2

L.4 3/3

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
WORK PAPER NARRATIVE
CORPORATE ALTERNATIVE MINIMUM TAX
TAX MNEMONIC PACDITO

On August 16, 2022, the Inflation Reduction Act of 2022 (IRA) was signed into law enacting a new Corporate Alternative Minimum Tax (CMT).[1] The CMT applies to taxpayers that generate "adjusted financial statement income" (AFSI) of over $1 billion, tested over a three-year average and computed with specific adjustments.[2] Taxpayers subject to the CMT will pay the greater of its "regular" tax (computed under conventional tax rules) or the CMT. The CMT is effective after December 31, 2022.

The CMT is computed in the RO Model by using information contained on the revenue requirements and income tax pages. The calculation begins with the tax page net revenue line (less O&M and other Taxes) and making appropriate adjustments for interest expense, California Corporation Franchise Tax (CCFT), certain book depreciation, and ACRS/MACRS tax depreciation to arrive at AFSI for CMT purposes.

Under PG&E's method, the CMT results in a deferred tax asset, which increases rate base. The CMT is separately stated on "Accumulated Other" on Line 15 of the Income Tax Rate Base page.

Work paper **AE.3** shows the computation of PG&Es CMT on a GRC jurisdictional basis.

Detailed CMT support by specific UCCs can be found in the RO Models for Electric and Gas respectively.

[1] IRA Section 10101.
[2] IRA Section 10101(b) for "Sec. 56A. Adjusted Financial Statement Income", Section 56A(c) for the various adjustments.

Pacific Gas and Electric Company
2023 CPUC General Rate Case (Incl. GTS)
Income Taxes at Proposed Rates
(Thousands in Dollars)

MNEM	Description	W/P Ref	Adjusted 2020	Estimated 2021	Estimated 2022	Estimated 2023
PACDITO	E_Dist					(30,725)
PACDITO	E_Gen					(10,512)
PACDITO	E_Other					-
PACDITO	E_Trans					-
	GRC Electric Total					**(41,237)**
PACDITO	G_Dist					(15,873)
PACDITO	G_Other					-
PACDITO	G_Trans					8,401
	GRC Gas Total					**(7,472)**
	GRC Only					**(48,709)**
PACDITO/EOP	E_Dist					(61,450)
PACDITO/EOP	E_Gen					(21,024)
PACDITO/EOP	E_Other					-
PACDITO/EOP	E_Trans					-
	GRC Electric Total					**(82,474)**
PACDITO/EOP	G_Dist					(31,746)
PACDITO/EOP	G_Other					-
PACDITO/EOP	G_Trans					16,802
	GRC Gas Total					**(14,944)**
	GRC Only					**(97,418)**

AE.1

PACIFIC GAS AND ELECTRIC COMPANY
2023 CPUC General Rate Case (Incl. GTS)
Work Paper Supporting Tax Mnemonic PACDITO
Deferred Income Tax (DIT) Reserve - Corporate Alternative Minimum Tax
Thousands $(000)

CPUC	Reference	2020	2021	2022	2023
A) Property Tax Timing Diffs; DIT Reserve for Recorded Vintages of Plant:		0	0	0	0
B) Adjustments Related to Recorded Vintages of Plant:	Note 1	0			(97,417)
C) Property Tax Timing Diffs; DIT Reserve for Forecasted Vintages of Plant:		0	0	0	0
D) End of Period PACDITO:	To AE.1 3/3	0	0	0	(97,417)
E) Average PACDITO:	To AE.1 3/3	0	0	0	(48,709)
	Proof to RO	0	0	0	(48,709)

Note 1: The Corporate Alternative Minimum Tax (CMT) was enacted as part of the Inflation Reduction Act of 2022 and applies to tax years beginning after December 31, 2022.

AE.2

Pacific Gas and Electric Company
2023 CPUC General Rate Case (Incl. GTS)
Inflation Reduction Act - Corporate Alternative Minimum Tax
PACDITO Workpaper

In Thousands $(000)

Line	Description of Adjustment	Reference	2020	2021	2022	2023	
			GRC Only	GRC Only	GRC Only	GRC Only	
	Electric/Gas Line of Business						
1	Electric					(41,237)	
2	Gas					(7,472)	
3	**Total Company**					**(48,709)**	
	Support For GRC Only						
	Corporate Alternative Minimum Tax Computation						
4	Revenue less O&M and Other Taxes	RO Tax Page Line 6				8,086,284	
5	Less: Interest Expense	RO Tax Page Line 7				(1,024,502)	
6	Less: CCFT Tax	RO Tax Page Line 31				(138,435)	
7	Less: Adjusted Tax Depreciation	Note[2]				(2,255,141)	
8	Less: Adjusted Book Depreciation	Note[3]				(1,907,838)	
9	Adjusted Financial Statement Income	Sum of Line 4 through 8				2,760,368	[A]
10	Minimum tax before credits	[A] x 15%				414,055	[B]
11	Total Federal Income Tax from RO	RO Tax Page Line 50				316,638	[C]
12	Current regular tax over AMT/(AMT over current reg tax)	[C] - [B]				(97,417)	
13	**Weighted average current regular tax over AMT/(AMT over current reg tax)**	Using 2 Point Average				**(48,709)**	

Note 1: The Corporate Alternative Minimum Tax (CMT) was enacted as part of the Inflation Reduction Act of 2022 and applies to tax years beginning after December 31, 2022.

Note 2: Federal Tax Depreciation x Tax ACRS/MACRS Depreciation Factor
Tax ACRS/MACRS factor captures only tax assets depreciated using ACRS/MACRS, excluding intangibles, real property, etc.

RO Tax Page Line 36	2,750,172	82%	2,255,141

Note 3: Book Depreciation x Book ACRS/MACRS Depreciation Factor
Book ACRS/MACRS factor captures only book depreciation on book assets corresponding to equivalent tax assets that are depreciated using the ACRA/MACRS method (similar to method/life).

GRC-RO Line 27	3,893,547	49%	1,907,838

AE.3

PACIFIC GAS AND ELECTRIC COMPANY
2023 GENERAL RATE CASE
WORK PAPER NARRATIVE
AVERAGE DEFERRED INCOME TAX RESERVE - DEPRECIATION
TAX MNEMONIC PACDITA

In Decisions 93848, 88-01-061 and consistent with past GRC's, the Commission has allowed PG&E to normalize the income tax effects of book and tax basis timing differences determined by the statutory requirements of IRC Section 168. Section 168 specifies the requirement to normalize life, method and salvage timing differences related to ACRS[1] and MACRS[2] property. Accumulated Federal deferred income taxes are maintained in PACDITA.

Current year activity for this reserve is charged to cost of service as tax expense. The tax mnemonic that identifies Federal Income Tax (FIT) expense is TFIDEF. The tax mnemonic that identifies State Income Tax (CCFT) expense is TSIDEF.

Included as an offset in the calculation of AFDIT is the GRC's share of a deferred tax asset (DTA) related to PG&E's federal net operating loss (NOL) carryforward. NOL's occur when tax deductions (primarily bonus depreciation) exceed taxable revenue in any year. To the extent NOL's can't be immediately utilized, an Account 190 DTA is created and, for rate making purposes, the DTA is included in rate base. The CPUC accepted this treatment of NOL DTA's in Southern California Edison Company's (SCE) advice letter 3092-E. In this advice letter, the CPUC recognized that deferred tax assets must be included in rate base pursuant to IRS private letter ruling 201438003 issued to SCE as part of its 2012 GRC. Work paper **AF.5** shows the computation of PG&Es NOL DTA.

The Tax Cuts and Jobs Act reduction in corporate income tax rate to 21% from 35%, created an excess deferred tax liability (EDIT) that must be amortized for the benefit of PG&E's customers. PG&E computed the amortization amount consistent with its Private Letter Ruling 202211004, which ruled that including Cost of Removal (COR) in the return of EDIT violated the IRS normalization rules. The CPUC approved the removal of COR from EDIT amortization for pre-2022 GRC jurisdictional amounts in Advice Letter 4579-G / 6513-E and PG&E removed the COR amounts from the calculation of EDIT amortization in the 2023 GRC in its September Update. The amortization is also removed from work paper **AI** and shown on workpaper **AI.2**.

Work paper **AF.2** summarizes the annual detail in work paper **AF.3 to AF.5**.

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[1] The Accelerated Cost Recovery System (ACRS) determines tax depreciation of property generally placed-in-service from 1981 through 1986, and to some post-1986 transition property.
[2] The Modified Accelerated Cost Recovery System (MACRS) determines tax depreciation of property placed-in-service after 1986, except for property subject to ACRS rules.

Pacific Gas and Electric Company
2023 CPUC General Rate Case (Incl. GTS)
Income Taxes at Proposed Rates
(Thousands in Dollars)

MNEM	Description	W/P Ref	Adjusted 2020	Estimated 2021	Estimated 2022	Estimated 2023
PACDITA	E_Dist		2,961,436	2,593,048	2,313,121	1,989,746
PACDITA	E_Gen		932,037	744,690	606,277	459,328
PACDITA	E_Other		-	-	-	-
PACDITA	E_Trans		1,770,288	1,689,080	1,674,925	1,641,379
	Electric Total		**5,663,760**	**5,026,818**	**4,594,322**	**4,090,453**
PACDITA	G_Dist		648,383	543,221	480,732	389,760
PACDITA	G_Other		-	-	-	-
PACDITA	G_Trans		847,862	744,686	721,068	682,911
	Gas Total		**1,496,245**	**1,287,907**	**1,201,800**	**1,072,670**
	Total Company	AF.2	**7,160,006**	**6,314,725**	**5,796,122**	**5,163,123**
PACDITA/EOP	E_Dist		2,708,501	2,477,595	2,148,647	1,820,042
PACDITA/EOP	E_Gen		805,689	683,691	528,862	383,568
PACDITA/EOP	E_Other		-	-	-	-
PACDITA/EOP	E_Trans		1,687,157	1,691,002	1,658,847	1,626,829
	Electric Total		**5,201,347**	**4,852,288**	**4,336,356**	**3,830,439**
PACDITA/EOP	G_Dist		564,335	522,106	439,359	337,666
PACDITA/EOP	G_Other		-	-	-	-
PACDITA/EOP	G_Trans		744,549	744,824	697,311	672,310
	Gas Total		**1,308,883**	**1,266,931**	**1,136,670**	**1,009,976**
	Total Company	AF.2	**6,510,231**	**6,119,219**	**5,473,025**	**4,840,415**

Pacific Gas and Electric Company
2023 CPUC General Rate Case (Incl. GTS)
Work Paper Supporting Tax Mnemonic PACDITA
Deferred Income Tax (DIT) Reserve - Depreciation Timing Differences
Thousands $(000)

CPUC	Reference	2020	2021	2022	2023
A) Depreciation Timing Differences; End-of-Period DIT Reserve for Recorded Vintages:	AF.3 5/10 - AF.3 10/10	8,055,611	7,755,712	7,407,928	7,024,548
B) Adjustments to EOP DIT Reserve					
Statutory Net Operating Loss (NOL) Deferred Tax Asset	AF.5	(1,545,380)	(1,695,545)	(2,161,745)	(2,627,945)
Sale of San Francisco General Office (SFGO)	AF.6	-	(12,508)	(11,972)	(11,296)
Sale of San Francisco General Office (SFGO)	Note 2	-	12,508	11,972	11,296
TCJA Amortization of Cost of Removal (COR) DTA		-	-	-	19,720
True Up Amortization of Excess ADIT		-	-	-	(5,142)
Gas Transmisison Method Change	Note 3	-	5,757	5,652	5,547
Removal of CPUC ARAM Methodology - Current	AI.2	~~(42,342)~~	~~(85,954)~~	~~(130,875)~~	~~(177,143)~~
Removal of CPUC ARAM Methodology - PFM's	See D.19-08-023 and D.19-08-021"	~~(54,797)~~	~~(54,797)~~	~~(54,797)~~	~~(54,797)~~
Related to Recorded Vintages of Plant (1):		0	Included in "D" Below	Included in "D" Below	Included in "D" Below
	Subtotal	(1,545,380)	(1,689,788)	(2,156,093)	(2,607,820)
C) Initial Year Provision Related to Recorded Year Vintage Basis Timing Differences (1):					
1) Deductible Rep. Allow.		0			
2) Misc. Adjustments to Book Income		0			
3) Deductible Net 174/167		0			
4) Disallowed Fossil Decom.		0			
5) Cost of Removal		0			
	Subtotal	0			
D) Depreciation Timing Differences; Related to Forecasted Periods:		0	39,701	177,943	338,108
E) Initial Year Provision Related to Forecasted Basis Timing Differences:					
1) Fossil Decommissioning			0	0	0
2) Cost of Removal Currently Deductible			13,594	43,249	85,580
3) A&G Currently Deductible			0	0	0
4) Repair Allowance Currently Deductible			0	0	0
5) Section 174 Software Currently Deductible			0	0	0
6) Section 167 Software Capitalized			0	0	0
7) Misc Schedule M Adjustments			0	0	0
	Subtotal		13,594	43,249	85,580
F) Secondary Effect of California EOP Deferred Tax Reserve:		0	0	0	0
G) End of Period PACDITA:	To AF.1	6,510,231	6,119,219	5,473,025	4,840,415
H) Average PACDITA:	To AF.1	7,160,006	6,314,725	5,796,122	5,163,123
	EOP Proof to RO	6,510,231	6,119,219	5,473,025	4,840,415

Note 1: Deferred Income Tax Reserve (Depreciation) based on adjustments to recorded plant ordered by the California Public Utilities Commission.
Note 2: Sale of San Francisco General Office (SFGO) was inadvertantly left out of ERRATA2 and will be replaced in a future update
Note 3: DIT related to the Gas Transmission Method Change IRC Section 481(a) Adjustment.

	-	-	-
∑a	**53,295**	**AF.4 1/3**	
∑b	**221,191**	**AF.4 2/3**	
∑c	**423,688**	**AF.4 3/3**	

PowerTax Deferred Tax Summary Report

GRC 2023
Pacific Gas and Electric

Grouped By: Total Tax Classes

Jurisdiction: Federal Tax Year: 2020	Beginning Difference	Current Difference	Ending Difference	Beginning APB11 DFIT Balance	Current DFIT	Ending APB11 DFIT Balance	End FAS109 Liability @ Stat Rate	Regulatory Asset Before Gross-Up	Regulatory Liab Before Gross-Up	Regulatory Asset After Gross-Up	Regulatory Liab After Gross-Up
COR Fed	($957,060,690)	($475,037,206)	($1,432,097,896)	($200,982,745)	($99,757,813)	($300,740,558)	($300,740,558)	($0)	$0	($0)	$0
Fed Method/Life	$23,561,878,249	$160,175,954	$23,722,054,203	$8,012,257,897	($89,261,977)	$7,922,995,920	$4,981,631,383	$0	($2,941,364,538)	$0	($4,084,298,212)
Depreciation Difference	**$22,604,817,559**	**($314,861,252)**	**$22,289,956,307**	**$7,811,275,152**	**($189,019,790)**	**$7,622,255,362**	**$4,680,890,825**	**$0**	**($2,941,364,538)**	**$0**	**($4,084,298,212)**
Fed 263a F&C Fed 2014	$154,274,963	($3,968,075)	$150,306,889	$53,996,237	($1,388,826)	$52,607,411	$31,564,447	$0	($21,042,964)	$0	($29,219,684)
Fed 263a MSC	$85,991,532	$50,626,247	$136,617,779	$18,058,222	$10,631,512	$28,689,734	$28,689,734	($0)	$0	($0)	$0
Fed AFUDC Equity	$104,963,583	($7,456,708)	$97,506,875	$36,737,254	($2,609,848)	$34,127,406	$20,476,444	$0	($13,650,963)	$0	($18,955,353)
Fed COR Fed	$3,221,021	($5,259)	$3,215,761	$1,127,357	($1,841)	$1,125,516	$675,310	$0	($450,207)	$0	($625,145)
Fed ITC Basis Reduct	$22,705,420	($2,630,021)	$20,075,399	$7,946,897	($920,507)	$7,026,390	$4,215,834	$0	($2,810,556)	$0	($3,902,661)
Fed Other Book Only	($44,203,156)	$6,571,360	($37,631,796)	($15,471,105)	$2,299,976	($13,171,129)	($7,902,677)	$0	$5,268,452	$0	$7,315,628
Fed Overheads	$252,102,452	($31,032,792)	$221,069,660	$87,390,795	($10,965,490)	$76,425,305	$46,424,629	($0)	($30,000,677)	($0)	($41,658,118)
Fed Repair Allowance	$39,851,161	($1,258,112)	$38,593,050	$13,947,907	($440,339)	$13,507,567	$8,104,540	$0	($5,403,027)	$0	($7,502,495)
Fed Software	$45,894,377	($2,564,943)	$43,329,434	$16,063,032	($897,730)	$15,165,302	$9,099,181	$0	($6,066,121)	$0	($8,423,249)
Fed Software CA NO	$37,789,033	$2,754,729	$40,543,762	$8,766,775	($131,098)	$8,635,678	$8,514,190	($0)	($121,488)	($0)	($168,695)
Book Overhead	**$702,590,386**	**$11,036,427**	**$713,626,813**	**$228,563,371**	**($4,424,190)**	**$224,139,181**	**$149,861,631**	**($0)**	**($74,277,550)**	**($0)**	**($103,139,771)**
Fed 1033 Involuntary Conv	$53,217,701	($37,969,021)	$15,248,680	$18,626,195	($13,289,157)	$5,337,038	$3,202,223	$0	($2,134,815)	$0	($2,964,346)
Fed 2017 481a Adjustment	$536,137,681	($84,701,801)	$451,435,880	$187,648,188	($29,645,630)	$158,002,558	$94,801,535	$0	($63,201,023)	$0	($87,759,209)
Fed 2017 481a Bonus Add Back	($109,020,948)	$17,001,110	($92,019,839)	($38,157,332)	$5,950,388	($32,206,943)	($19,324,166)	$0	$12,882,777	$0	$17,888,672
Fed 263a F&C Fed	$199,895,990	($28,127,392)	$171,768,598	$69,963,596	($9,844,587)	$60,119,009	$36,071,406	$0	($24,047,604)	$0	($33,391,844)
Fed Audit Adj Bonus	($15,076,249)	$1,956,514	($13,119,734)	($5,276,687)	$684,780	($4,591,907)	($2,755,144)	$0	$1,836,763	$0	$2,550,478
Fed Audit Adjustment	($13,948,673)	$3,051,534	($10,897,139)	($4,882,036)	$1,068,037	($3,813,999)	($2,288,399)	$0	$1,525,599	$0	$2,118,406
Fed Bonus - 3115	$1,024,779,476	($97,889,605)	$926,889,871	$215,203,690	($20,556,817)	$194,646,873	$194,646,873	$0	($0)	$0	($0)
Fed Casualty Loss	$0	$414	$414	$0	$87	$87	$87	$0	$0	$0	$0
Fed Casualty Loss 2008	$1,052,801,818	$358,589,372	$1,411,391,191	$311,600,761	$57,625,091	$369,225,851	$296,392,150	$49,601	($72,883,303)	$68,875	($101,203,757)
Fed Overhead Capitalization CA N	$11,206,579	($998,202)	$10,208,377	$3,922,303	($349,371)	$3,572,932	$2,143,759	$0	($1,429,173)	$0	($1,984,510)
Fed TOA Capitalization	($46,590,593)	$2,600,797	($43,989,796)	($16,306,708)	$910,279	($15,396,429)	($9,237,857)	$0	$6,158,572	$0	$8,551,624
Fed TOA Capitalization CA Norm	($239,426,858)	$12,826,455	($226,600,403)	($83,799,400)	$4,489,259	($79,310,141)	($47,586,085)	$0	$31,724,056	$0	$44,051,156
Fed TOA Capitalize Casualty Loss	($524,015,687)	($168,635,309)	($692,650,997)	($157,452,085)	($31,601,405)	($189,053,491)	($145,456,709)	$0	$43,596,782	$0	$60,537,296
Fed TOA Software Other	$72,090	($9,707)	$62,383	$25,232	($3,397)	$21,834	$13,100	$0	($8,734)	$0	($12,127)
Tax Overhead	**$1,930,032,328**	**($22,304,841)**	**$1,907,727,488**	**$501,115,717**	**($34,562,444)**	**$466,553,273**	**$400,622,772**	**$49,601**	**($65,980,102)**	**$68,875**	**($91,618,162)**
Total Tax Classes	**$25,237,440,274**	**($326,129,666)**	**$24,911,310,608**	**$8,540,954,241**	**($228,006,425)**	**$8,312,947,816**	**$5,231,375,228**	**$49,601**	**($3,081,622,190)**	**$68,875**	**($4,279,056,145)**
Jurisdiction Totals:	**$25,237,440,274**	**($326,129,666)**	**$24,911,310,608**	**$8,540,954,241**	**($228,006,425)**	**$8,312,947,816**	**$5,231,375,228**	**$49,601**	**($3,081,622,190)**	**$68,875**	**($4,279,056,145)**

PowerTax Deferred Tax Summary Report

GRC 2023
Pacific Gas and Electric

Grouped By: Total Tax Classes

Jurisdiction: California Tax Year: 2020	Beginning Difference	Current Difference	Ending Difference	Beginning APB11 DFIT Balance	Current DFIT	Ending APB11 DFIT Balance	End FAS109 Liability @ Stat Rate	Regulatory Asset Before Gross-Up	Regulatory Liab Before Gross-Up	Regulatory Asset After Gross-Up	Regulatory Liab After Gross-Up
CA Method/Life	$2,889,561,570	$217,523,428	$3,107,084,998	$255,437,243	$19,229,071	$274,666,314	$274,666,314	$0	($0)	$0	($0)
COR CA	($27,123,555)	($112,599,891)	($139,723,446)	($2,397,722)	($9,953,830)	($12,351,553)	($12,351,553)	($0)	$0	($0)	$0
Depreciation Difference	**$2,862,438,015**	**$104,923,537**	**$2,967,361,552**	**$253,039,521**	**$9,275,241**	**$262,314,761**	**$262,314,761**	**$0**	**($0)**	**$0**	**($0)**
CA AFUDC Equity	$104,963,105	($7,456,632)	$97,506,473	$9,278,739	($659,166)	$8,619,572	$8,619,572	$0	($0)	$0	($1)
CA COR Red	$3,221,021	($5,259)	$3,215,761	$284,738	($465)	$284,273	$284,273	$0	($0)	$0	($0)
CA ITC Basis Reduct	$22,705,420	($2,630,021)	$20,075,399	$2,007,159	($232,494)	$1,774,665	$1,774,665	$0	($0)	$0	($0)
CA Other Book Only	($44,203,156)	$6,571,360	($37,631,796)	($3,907,559)	$580,908	($3,326,651)	($3,326,651)	$0	($0)	$0	($0)
CA Overheads	$236,249,241	($31,358,040)	$204,891,201	$20,884,433	($2,772,051)	$18,112,382	$18,112,382	$0	($1)	$1	($1)
CA Repair Allowance	$39,851,161	($1,258,112)	$38,593,050	$3,522,843	($111,217)	$3,411,625	$3,411,626	$0	($0)	$0	($0)
CA Software CA NO	$37,789,033	$2,754,729	$40,543,762	$3,340,551	$243,518	$3,584,069	$3,584,069	$0	($0)	$0	($0)
CA Software FTC	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Book Overhead	**$400,575,825**	**($33,381,975)**	**$367,193,850**	**$35,410,903**	**($2,950,967)**	**$32,459,936**	**$32,459,936**	**$1**	**($1)**	**$2**	**($2)**
CA 263a F&C Fed 2014	$154,274,963	($3,968,075)	$150,306,889	$13,637,907	($350,778)	$13,287,129	$13,287,129	$0	$0	$0	$0
CA 263a MSC	$85,991,532	$50,626,247	$136,617,779	$7,601,651	$4,475,360	$12,077,012	$12,077,012	$0	$0	$0	$0
Book Overhead	**$240,266,496**	**$46,658,172**	**$286,924,668**	**$21,239,558**	**$4,124,582**	**$25,364,141**	**$25,364,141**	**$0**	**$0**	**$0**	**$0**
CA 2017 481a Adj CA	$103,921,839	($11,955,526)	$91,966,313	$9,186,691	($1,056,868)	$8,129,822	$8,129,822	$0	($0)	$0	($0)
CA 263a F&C Trans CA	$32,992,854	($4,643,349)	$28,349,505	$2,916,568	($410,472)	$2,506,096	$2,506,096	$0	($0)	$0	($0)
CA 263a F&C Trans Fed	$55,388,837	($5,104,386)	$50,284,451	$4,896,373	($451,228)	$4,445,145	$4,445,145	$0	($0)	$0	($0)
CA AFUDC Equity CA	($6,663)	($5)	($6,668)	($589)	($0)	($589)	($589)	($0)	($0)	($0)	($0)
CA Audit Adj Bonus	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
CA ITC Basis Reduct CA	($10,945,313)	$732,361	($10,212,952)	($967,566)	$64,741	($902,825)	($902,825)	($0)	$0	($0)	$0
CA Overhead CA Norm	$10,570,193	($1,081,848)	$9,488,346	$934,405	($95,635)	$838,770	$838,770	($0)	$0	($0)	$0
CA Overheads CA	($21,429,649)	$506,556	($20,923,094)	($1,894,381)	$44,780	($1,849,602)	($1,849,601)	($0)	$0	($0)	$0
CA Repair Allowance CA	$32,007,847	($3,325,350)	$28,682,497	$2,829,494	($293,961)	$2,535,533	$2,535,533	$0	($0)	$0	($0)
CA TOA Cap Adj CA Norm	($34,757,504)	$1,958,686	($32,798,819)	($3,072,563)	$173,148	($2,899,416)	($2,899,416)	($0)	$0	($0)	$0
CA TOA Capitalization	$13,956,342	($1,535,729)	$12,420,613	$1,233,741	($135,758)	$1,097,982	$1,097,982	$0	$0	$0	$0
CA TOA Capitalization CA Norm	($241,655,485)	$12,979,326	($228,676,160)	($21,362,345)	$1,147,372	($20,214,973)	($20,214,973)	($0)	$0	($0)	$0
CA TOA Capitalize Casualty Loss	($39,488,843)	$2,747,638	($36,741,204)	($3,490,814)	$242,891	($3,247,922)	($3,247,922)	$0	$0	$0	$0

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Pacific Gas and Electric

Grouped By: Total Tax Classes

Jurisdiction: California Tax Year: 2020	Beginning Difference	Current Difference	Ending Difference	Beginning APB11 DFIT Balance	Current DFIT	Ending APB11 DFIT Balance	End FAS109 Liability @ Stat Rate	Regulatory Asset Before Gross-Up	Regulatory Liab Before Gross-Up	Regulatory Asset After Gross-Up	Regulatory Liab After Gross-Up
CA TOA Software Other	$75,770	($8,165)	$67,605	$6,698	($722)	$5,976	$5,976	$0	$0	$0	$0
Tax Overhead	**($99,369,776)**	**($8,729,791)**	**($108,099,567)**	**($8,784,288)**	**($771,713)**	**($9,556,002)**	**($9,556,002)**	**$0**	**($0)**	**$0**	**($0)**
Total Tax Classes	**$3,403,910,560**	**$109,469,943**	**$3,513,380,503**	**$300,905,694**	**$9,677,143**	**$310,582,837**	**$310,582,836**	**$2**	**($2)**	**$2**	**($2)**
Jurisdiction Totals:	**$3,403,910,560**	**$109,469,943**	**$3,513,380,503**	**$300,905,694**	**$9,677,143**	**$310,582,837**	**$310,582,836**	**$2**	**($2)**	**$2**	**($2)**

PowerTax Deferred Tax Summary Report

GRC 2023
Pacific Gas and Electric

Grouped By: Total Tax Classes

Jurisdiction: Federal Secondary Tax Year: 2020	Beginning Difference	Current Difference	Ending Difference	Beginning APB11 DFIT Balance	Current DFIT	Ending APB11 DFIT Balance	End FAS109 Liability @ Stat Rate	Regulatory Asset Before Gross-Up	Regulatory Liab Before Gross-Up	Regulatory Asset After Gross-Up	Regulatory Liab After Gross-Up
COR St Off	($27,123,555)	($112,599,891)	($139,723,446)	$503,522	$2,090,304	$2,593,826	$2,593,826	($0)	$0	($0)	$0
St Off Method/Life	$2,889,561,570	$217,523,428	$3,107,084,998	($82,889,204)	($3,087,153)	($85,976,357)	($57,679,926)	$28,296,431	$0	$39,291,649	$0
Depreciation Difference	**$2,862,438,015**	**$104,923,537**	**$2,967,361,552**	**($82,385,682)**	**($996,849)**	**($83,382,531)**	**($55,086,100)**	**$28,296,431**	**$0**	**$39,291,649**	**$0**
St Off AFUDC Equity	$104,963,105	($7,456,632)	$97,506,473	($3,247,558)	$230,708	($3,016,850)	($1,810,110)	$1,206,740	$0	$1,675,646	$0
St Off COR Fed	$3,221,021	($5,259)	$3,215,761	($99,658)	$163	($99,496)	($59,697)	$39,798	$0	$55,263	$0
St Off ITC Basis Reduct	$22,705,420	($2,630,021)	$20,075,399	($702,506)	$81,373	($621,133)	($372,680)	$248,453	$0	$344,995	$0
St Off Other Book Only	($44,203,156)	$6,571,360	($37,631,796)	$1,367,646	($203,318)	$1,164,328	$698,597	($465,731)	$0	($646,701)	$0
St Off Overheads	$236,249,241	($31,358,040)	$204,891,201	($7,309,551)	$970,218	($6,339,334)	($3,803,600)	$2,535,733	$0	$3,521,050	$0
St Off Repair Allowance	$39,851,161	($1,258,112)	$38,593,050	($1,232,995)	$38,926	($1,194,069)	($716,441)	$477,628	$0	$663,221	$0
St Off Software CA NO	$37,789,033	$2,754,729	$40,543,762	($774,983)	$11,589	($763,394)	($752,654)	$10,740	($0)	$14,913	($0)
St Off Software FTC	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Book Overhead	**$400,575,825**	**($33,381,975)**	**$367,193,850**	**($11,999,606)**	**$1,129,659**	**($10,869,948)**	**($6,816,587)**	**$4,053,361**	**($0)**	**$5,628,386**	**($0)**
Fed St Off 263a MSC	$85,991,532	$50,626,247	$136,617,779	($1,596,003)	($939,623)	($2,535,626)	($2,536,172)	$0	($546)	$0	($759)
St Off 263a F&C Fed 2014	$154,274,963	($3,968,075)	$150,306,889	($4,773,267)	$122,772	($4,650,495)	($2,790,297)	$1,860,198	$0	$2,583,020	$0
Book Overhead	**$240,266,496**	**$46,658,172**	**$286,924,668**	**($6,369,270)**	**($816,851)**	**($7,186,121)**	**($5,326,470)**	**$1,860,198**	**($546)**	**$2,583,020**	**($759)**
Fed St Off 2017 481a Adj CA	$103,921,839	($11,955,526)	$91,966,313	($3,215,342)	$369,904	($2,845,438)	($1,707,263)	$1,138,175	$0	$1,580,439	$0
Off CA Overhead CA Norm	$10,570,193	($1,081,848)	$9,488,346	($327,042)	$33,472	($293,569)	($176,142)	$117,428	$0	$163,057	$0
St Off 263a F&C Trans CA	$32,992,854	($4,643,349)	$28,349,505	($1,020,799)	$143,665	($877,134)	($526,280)	$350,853	$0	$487,186	$0
St Off 263a F&C Trans Fed	$55,388,837	($5,104,386)	$50,284,451	($1,713,731)	$157,930	($1,555,801)	($933,481)	$622,320	$0	$864,137	$0
St Off AFUDC Equity CA	($6,663)	($5)	($6,668)	$206	$0	$206	$124	($83)	$0	($115)	$0
St Off Audit Adj Bonus	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
St Off CA TOA Cap Adj CA Norm	($34,757,504)	$1,958,686	($32,798,819)	$1,075,397	($60,602)	$1,014,795	$608,877	($405,918)	$0	($563,647)	$0
St Off CA TOA Capitalizat CA Norm	($241,655,485)	$12,979,326	($228,676,160)	$7,476,821	($401,580)	$7,075,240	$4,245,144	($2,830,096)	$0	($3,929,794)	$0
St Off ITC Basis Reduct CA	($10,945,313)	$732,361	($10,212,952)	$338,648	($22,659)	$315,989	$189,593	($126,396)	$0	($175,509)	$0
St Off Overheads CA	($21,429,649)	$506,556	($20,923,094)	$663,034	($15,673)	$647,361	$388,416	($258,944)	$0	($359,563)	$0
St Off Repair Allowance CA	$32,007,847	($3,325,350)	$28,682,497	($990,323)	$102,886	($887,436)	($532,462)	$354,975	$0	$492,908	$0
St Off TOA Capitalization	$2,306,834	($496,425)	$1,810,410	($71,373)	$15,359	($56,014)	($33,608)	$22,406	$0	$31,112	$0
St Off TOA Capitalization CA	$11,649,507	($1,039,304)	$10,610,203	($360,436)	$32,156	($328,280)	($196,968)	$131,312	$0	$182,336	$0
St Off TOA Capitalize Casualty	($39,488,843)	$2,747,638	($36,741,204)	$733,071	($51,007)	$682,064	$682,064	($0)	$0	($0)	$0

PowerTax Deferred Tax Summary Report

GRC 2023
Pacific Gas and Electric

Grouped By: Total Tax Classes

Jurisdiction: Federal Secondary Tax Year: 2020	Beginning Difference	Current Difference	Ending Difference	Beginning APB11 DFIT Balance	Current DFIT	Ending APB11 DFIT Balance	End FAS109 Liability @ Stat Rate	Regulatory Asset Before Gross-Up	Regulatory Liab Before Gross-Up	Regulatory Asset After Gross-Up	Regulatory Liab After Gross-Up
St Off TOA Software Other	$75,770	($8,165)	$67,605	($2,344)	$253	($2,092)	($1,255)	$837	$0	$1,162	$0
Tax Overhead	**($99,369,776)**	**($8,729,791)**	**($108,099,567)**	**$2,585,787**	**$304,104**	**$2,889,892**	**$2,006,760**	**($883,131)**	**$0**	**($1,226,292)**	**$0**
Total Tax Classes	**$3,403,910,560**	**$109,469,943**	**$3,513,380,503**	**($98,168,772)**	**($379,937)**	**($98,548,708)**	**($65,222,396)**	**$33,326,859**	**($546)**	**$46,276,763**	**($759)**
Jurisdiction Totals:	**$3,403,910,560**	**$109,469,943**	**$3,513,380,503**	**($98,168,772)**	**($379,937)**	**($98,548,708)**	**($65,222,396)**	**$33,326,859**	**($546)**	**$46,276,763**	**($759)**
Company Totals:	**$32,045,261,393**	**($107,189,779)**	**$31,938,071,614**	**$8,743,691,163**	**($218,709,219)**	**$8,524,981,945**	**$5,476,735,668**	**$33,376,462**	**($3,081,622,738)**	**$46,345,640**	**($4,279,056,906)**
				Net Adj. due to Tax Cuts and Jobs Act		~~($469,371,364)~~					
				PACDITA		$8,055,610,581					

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PowerTax Deferred Tax Summary Report

GRC 2023
Pacific Gas and Electric

Grouped By: Total Tax Classes

Jurisdiction: Federal Tax Year: 2023	Beginning Difference	Current Difference	Ending Difference	Beginning APB11 DFIT Balance	Current DFIT	Ending APB11 DFIT Balance	End FAS109 Liability @ Stat Rate	Regulatory Asset Before Gross-Up	Regulatory Liab Before Gross-Up	Regulatory Asset After Gross-Up	Regulatory Liab After Gross-Up
COR Fed	($2,382,172,308)	($475,037,206)	($2,857,209,514)	($500,256,185)	($99,757,813)	($600,013,998)	($600,013,998)	($0)	($0)	($0)	($0)
Fed Method/Life	$23,486,212,359	($471,903,299)	$23,014,309,060	$7,647,880,140	($214,695,998)	$7,433,184,142	$4,833,004,903	($0)	($2,600,179,239)	($0)	($3,610,537,654)
Depreciation Difference	**$21,104,040,051**	**($946,940,505)**	**$20,157,099,547**	**$7,147,623,955**	**($314,453,811)**	**$6,833,170,144**	**$4,232,990,905**	**($0)**	**($2,600,179,239)**	**($0)**	**($3,610,537,654)**
Fed 263a F&C Fed 2014	$144,519,240	($2,900,264)	$141,618,977	$50,581,734	($1,015,092)	$49,566,642	$29,739,985	$0	($19,826,657)	$0	($27,530,752)
Fed 263a MSC	$131,824,558	($2,401,944)	$129,422,614	$27,683,157	($504,408)	$27,178,749	$27,178,749	($0)	$0	($0)	$0
Fed AFUDC Equity	$85,599,266	($5,760,213)	$79,839,053	$29,959,743	($2,016,075)	$27,943,669	$16,766,201	$0	($11,177,468)	$0	($15,520,725)
Fed COR Fed	$3,210,969	($2,404)	$3,208,565	$1,123,839	($841)	$1,122,998	$673,799	$0	($449,199)	$0	($623,746)
Fed ITC Basis Reduct	$15,638,957	($1,746,952)	$13,892,005	$5,473,635	($611,433)	$4,862,202	$2,917,321	$0	($1,944,881)	$0	($2,700,608)
Fed Other Book Only	($25,734,572)	$5,567,730	($20,166,843)	($9,007,100)	$1,948,705	($7,058,395)	($4,235,037)	$0	$2,823,358	$0	$3,920,438
Fed Overheads	$164,962,828	($27,272,958)	$137,689,870	$56,836,109	($9,521,137)	$47,314,972	$28,914,873	$0	($18,400,099)	$0	($25,549,874)
Fed Repair Allowance	$36,565,650	($1,015,955)	$35,549,695	$12,797,978	($355,584)	$12,442,393	$7,465,436	$0	($4,976,957)	$0	($6,910,867)
Fed Software	$13,019,214	($11,970,066)	$1,049,148	$4,556,725	($4,189,523)	$367,202	$220,321	$0	($146,881)	$0	($203,955)
Fed Software CA NO	$2,378,601	($2,378,601)	$0	$499,506	($499,506)	$0	$0	$0	$0	$0	$0
Book Overhead	**$571,984,713**	**($49,881,628)**	**$522,103,085**	**$180,505,327**	**($16,764,895)**	**$163,740,431**	**$109,641,648**	**($0)**	**($54,098,784)**	**($0)**	**($75,120,089)**
Fed 1033 Involuntary Conv	$1,378,938	$0	$1,378,938	$482,628	$0	$482,628	$289,577	$0	($193,051)	$0	($268,066)
Fed 2017 481a Adjustment	$294,440,622	($64,848,955)	$229,591,668	$103,054,218	($22,697,134)	$80,357,084	$48,214,250	$0	($32,142,833)	$0	($44,632,658)
Fed 2017 481a Bonus Add Back	($58,893,546)	$13,447,379	($45,446,167)	($20,612,741)	$4,706,583	($15,906,159)	($9,543,695)	$0	$6,362,463	$0	$8,834,742
Fed 263a F&C Fed	$125,059,847	($21,173,067)	$103,886,780	$43,770,946	($7,410,574)	$36,360,373	$21,816,224	$0	($14,544,149)	$0	($20,195,607)
Fed Audit Adj Bonus	($9,240,522)	$1,920,309	($7,320,213)	($3,234,183)	$672,108	($2,562,074)	($1,537,245)	$0	$1,024,830	$0	$1,423,051
Fed Audit Adjustment	($3,225,628)	$5,794,395	$2,568,766	($1,128,970)	$2,028,038	$899,068	$539,441	$0	($359,627)	$0	($499,369)
Fed Bonus - 3115	$759,201,742	($67,343,899)	$691,857,844	$159,432,366	($14,142,219)	$145,290,147	$145,290,147	$0	($0)	$0	($0)
Fed Casualty Loss	$354	($27)	$328	$74	($6)	$69	$69	$0	$0	$0	$0
Fed Casualty Loss 2008	$1,057,726,608	($148,979,892)	$908,746,715	$277,689,351	($40,171,178)	$237,518,173	$190,836,810	$49,601	($46,730,964)	$68,875	($64,889,336)
Fed Overhead Capitalization CA N	$8,215,595	($997,235)	$7,218,360	$2,875,458	($349,032)	$2,526,426	$1,515,856	$0	($1,010,570)	$0	($1,403,250)
Fed TOA Capitalization	($40,173,712)	$2,284,359	($37,889,353)	($14,060,799)	$799,526	($13,261,274)	($7,956,764)	$0	$5,304,510	$0	$7,365,697
Fed TOA Capitalization CA Norm	($205,145,244)	$10,405,184	($194,740,059)	($71,800,835)	$3,641,815	($68,159,021)	($40,895,412)	$0	$27,263,608	$0	$37,857,500
Fed TOA Capitalize Casualty Loss	($590,627,866)	$45,714,723	($544,913,143)	($161,267,867)	$12,495,396	($148,772,471)	($114,431,760)	$0	$34,340,711	$0	$47,684,570
Fed TOA Software Other	$40,418	($11,547)	$28,871	$14,146	($4,041)	$10,105	$6,063	$0	($4,042)	$0	($5,613)
Tax Overhead	**$1,338,757,608**	**($223,788,274)**	**$1,114,969,334**	**$315,213,793**	**($60,430,719)**	**$254,783,075**	**$234,143,560**	**$49,601**	**($20,689,116)**	**$68,875**	**($28,728,339)**
Total Tax Classes	**$23,014,782,372**	**($1,220,610,407)**	**$21,794,171,965**	**$7,643,343,075**	**($391,649,425)**	**$7,251,693,650**	**$4,576,776,113**	**$49,601**	**($2,674,967,138)**	**$68,875**	**($3,714,386,082)**
Jurisdiction Totals:	**$23,014,782,372**	**($1,220,610,407)**	**$21,794,171,965**	**$7,643,343,075**	**($391,649,425)**	**$7,251,693,650**	**$4,576,776,113**	**$49,601**	**($2,674,967,138)**	**$68,875**	**($3,714,386,082)**

PowerTax Deferred Tax Summary Report

GRC 2023
Pacific Gas and Electric

Grouped By: Total Tax Classes

Jurisdiction: California Tax Year: 2023	Beginning Difference	Current Difference	Ending Difference	Beginning APB11 DFIT Balance	Current DFIT	Ending APB11 DFIT Balance	End FAS109 Liability @ Stat Rate	Regulatory Asset Before Gross-Up	Regulatory Liab Before Gross-Up	Regulatory Asset After Gross-Up	Regulatory Liab After Gross-Up
CA Method/Life	$3,461,507,330	$96,468,378	$3,557,975,708	$305,997,248	$8,527,805	$314,525,053	$314,525,053	($0)	$0	($0)	$0
COR CA	($364,923,227)	($112,599,891)	($477,523,118)	($32,259,213)	($9,953,830)	($42,213,044)	($42,213,044)	($0)	$0	($0)	$0
Depreciation Difference	**$3,096,584,103**	**($16,131,513)**	**$3,080,452,590**	**$273,738,035**	**($1,426,026)**	**$272,312,009**	**$272,312,009**	**($0)**	**$0**	**($0)**	**$0**
CA AFUDC Equity	$85,599,017	($5,760,137)	$79,838,880	$7,566,953	($509,196)	$7,057,757	$7,057,757	$0	($0)	$1	($1)
CA COR Red	$3,210,969	($2,404)	$3,208,565	$283,850	($213)	$283,637	$283,637	$0	($0)	$0	($0)
CA ITC Basis Reduct	$15,638,957	($1,746,952)	$13,892,005	$1,382,484	($154,431)	$1,228,053	$1,228,053	$0	($0)	$0	($0)
CA Other Book Only	($25,734,572)	$5,567,730	($20,166,843)	($2,274,936)	$492,187	($1,782,749)	($1,782,749)	$0	($0)	$0	($0)
CA Overheads	$149,788,236	($26,699,355)	$123,088,881	$13,241,280	($2,360,223)	$10,881,057	$10,881,057	$1	($1)	$1	($1)
CA Repair Allowance	$36,565,650	($1,015,955)	$35,549,695	$3,232,403	($89,810)	$3,142,593	$3,142,593	$0	($0)	$0	($0)
CA Software CA NO	$2,378,601	($2,378,601)	$0	$210,268	($210,268)	$0	$0	$0	$0	$0	$0
CA Software FTC	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Book Overhead	**$267,446,859**	**($32,035,676)**	**$235,411,183**	**$23,642,302**	**($2,831,954)**	**$20,810,348**	**$20,810,349**	**$2**	**($1)**	**$2**	**($2)**
CA 263a F&C Fed 2014	$144,519,240	($2,900,264)	$141,618,977	$12,775,501	($256,383)	$12,519,118	$12,519,118	$0	($0)	$0	($0)
CA 263a MSC	$131,824,558	($2,401,944)	$129,422,614	$11,653,291	($212,332)	$11,440,959	$11,440,959	($0)	$0	($0)	$0
Book Overhead	**$276,343,799**	**($5,302,208)**	**$271,041,591**	**$24,428,792**	**($468,715)**	**$23,960,077**	**$23,960,077**	**$0**	**($0)**	**$0**	**($0)**
CA 2017 481a Adj CA	$70,518,785	($9,517,462)	$61,001,323	$6,233,861	($841,344)	$5,392,517	$5,392,517	($0)	($0)	($0)	($0)
CA 263a F&C Trans CA	$20,349,165	($3,389,387)	$16,959,777	$1,798,866	($299,622)	$1,499,244	$1,499,244	($0)	($0)	($0)	($0)
CA 263a F&C Trans Fed	$41,525,662	($4,064,868)	$37,460,793	$3,670,869	($359,334)	$3,311,534	$3,311,534	$0	($0)	$0	($0)
CA AFUDC Equity CA	($6,454)	$430	($6,024)	($570)	$38	($532)	($532)	($0)	($0)	($0)	($0)
CA Audit Adj Bonus	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
CA ITC Basis Reduct CA	($8,991,959)	$581,606	($8,410,353)	($794,889)	$51,414	($743,475)	($743,475)	($0)	$0	($0)	$0
CA Overhead CA Norm	$7,570,534	($839,445)	$6,731,089	$669,235	($74,207)	$595,028	$595,028	($0)	$0	($0)	$0
CA Overheads CA	($20,443,242)	$188,362	($20,254,880)	($1,807,183)	$16,651	($1,790,531)	($1,790,531)	($0)	$0	($0)	$0
CA Repair Allowance CA	$22,916,633	($2,632,857)	$20,283,776	$2,025,830	($232,745)	$1,793,086	$1,793,086	$0	($0)	$0	($0)
CA TOA Cap Adj CA Norm	($29,438,880)	$1,447,393	($27,991,487)	($2,602,397)	$127,950	($2,474,447)	($2,474,447)	($0)	$0	($0)	$0
CA TOA Capitalization	$9,724,144	($1,163,069)	$8,561,075	$859,614	($102,815)	$756,799	$756,799	$0	($0)	$0	($0)
CA TOA Capitalization CA Norm	($207,125,189)	$10,220,911	($196,904,278)	($18,309,867)	$903,529	($17,406,338)	($17,406,338)	($0)	$0	($0)	$0
CA TOA Capitalize Casualty Loss	($31,841,286)	$2,317,163	($29,524,123)	($2,814,770)	$204,837	($2,609,933)	($2,609,932)	$0	$0	$0	$0

PowerTax Deferred Tax Summary Report

GRC 2023
Pacific Gas and Electric

Grouped By: Total Tax Classes

Jurisdiction: California Tax Year: 2023	Beginning Difference	Current Difference	Ending Difference	Beginning APB11 DFIT Balance	Current DFIT	Ending APB11 DFIT Balance	End FAS109 Liability @ Stat Rate	Regulatory Asset Before Gross-Up	Regulatory Liab Before Gross-Up	Regulatory Asset After Gross-Up	Regulatory Liab After Gross-Up
CA TOA Software Other	$53,566	($6,395)	$47,171	$4,735	($565)	$4,170	$4,170	$0	$0	$0	$0
Tax Overhead	**($125,188,522)**	**($6,857,618)**	**($132,046,140)**	**($11,066,665)**	**($606,213)**	**($11,672,878)**	**($11,672,879)**	**($0)**	**($0)**	**($0)**	**($0)**
Total Tax Classes	**$3,515,186,238**	**($60,327,014)**	**$3,454,859,224**	**$310,742,464**	**($5,332,908)**	**$305,409,556**	**$305,409,555**	**$1**	**($2)**	**$2**	**($2)**
Jurisdiction Totals:	**$3,515,186,238**	**($60,327,014)**	**$3,454,859,224**	**$310,742,464**	**($5,332,908)**	**$305,409,556**	**$305,409,555**	**$1**	**($2)**	**$2**	**($2)**

PowerTax Deferred Tax Summary Report

GRC 2023
Pacific Gas and Electric

Grouped By: Total Tax Classes

Jurisdiction: Federal Secondary Tax Year: 2023	Beginning Difference	Current Difference	Ending Difference	Beginning APB11 DFIT Balance	Current DFIT	Ending APB11 DFIT Balance	End FAS109 Liability @ Stat Rate	Regulatory Asset Before Gross-Up	Regulatory Liab Before Gross-Up	Regulatory Asset After Gross-Up	Regulatory Liab After Gross-Up
COR St Off	($364,923,227)	($112,599,891)	($477,523,118)	$6,774,435	$2,090,304	$8,864,739	$8,864,739	($0)	$0	($0)	$0
St Off Method/Life	$3,461,507,330	$96,468,378	$3,557,975,708	($91,030,030)	($1,048,173)	($92,078,203)	($66,050,261)	$26,027,942	$0	$36,141,687	$0
Depreciation Difference	**$3,096,584,103**	**($16,131,513)**	**$3,080,452,590**	**($84,255,595)**	**$1,042,131**	**($83,213,464)**	**($57,185,522)**	**$26,027,942**	**$0**	**$36,141,687**	**$0**
St Off AFUDC Equity	$85,599,017	($5,760,137)	$79,838,880	($2,648,434)	$178,219	($2,470,215)	($1,482,129)	$988,086	$0	$1,372,029	$0
St Off COR Fed	$3,210,969	($2,404)	$3,208,565	($99,347)	$74	($99,273)	($59,564)	$39,709	$0	$55,139	$0
St Off ITC Basis Reduct	$15,638,957	($1,746,952)	$13,892,005	($483,869)	$54,051	($429,819)	($257,891)	$171,927	$0	$238,734	$0
St Off Other Book Only	($25,734,572)	$5,567,730	($20,166,843)	$796,228	($172,266)	$623,962	$374,377	($249,585)	$0	($346,567)	$0
St Off Overheads	$149,788,236	($26,699,355)	$123,088,881	($4,634,448)	$826,078	($3,808,370)	($2,285,022)	$1,523,348	$0	$2,115,279	$0
St Off Repair Allowance	$36,565,650	($1,015,955)	$35,549,695	($1,131,341)	$31,434	($1,099,908)	($659,945)	$439,963	$0	$610,921	$0
St Off Software CA NO	$2,378,601	($2,378,601)	$0	($44,156)	$44,156	$0	$0	$0	$0	$0	$0
St Off Software FTC	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Book Overhead	**$267,446,859**	**($32,035,676)**	**$235,411,183**	**($8,245,368)**	**$961,746**	**($7,283,622)**	**($4,370,173)**	**$2,913,449**	**$0**	**$4,045,535**	**$0**
Fed St Off 263a MSC	$131,824,558	($2,401,944)	$129,422,614	($2,446,664)	$44,580	($2,402,084)	($2,402,601)	$0	($518)	$0	($719)
St Off 263a F&C Fed 2014	$144,519,240	($2,900,264)	$141,618,977	($4,471,425)	$89,734	($4,381,691)	($2,629,015)	$1,752,676	$0	$2,433,719	$0
Book Overhead	**$276,343,799**	**($5,302,208)**	**$271,041,591**	**($6,918,089)**	**$134,314**	**($6,783,775)**	**($5,031,616)**	**$1,752,676**	**($518)**	**$2,433,719**	**($719)**
Fed St Off 2017 481a Adj CA	$70,518,785	($9,517,462)	$61,001,323	($2,181,851)	$294,470	($1,887,381)	($1,132,429)	$754,952	$0	$1,048,306	$0
Off CA Overhead CA Norm	$7,570,534	($839,445)	$6,731,089	($234,232)	$25,972	($208,260)	($124,956)	$83,304	$0	$115,674	$0
St Off 263a F&C Trans CA	$20,349,165	($3,389,387)	$16,959,777	($629,603)	$104,868	($524,736)	($314,841)	$209,894	$0	$291,453	$0
St Off 263a F&C Trans Fed	$41,525,662	($4,064,868)	$37,460,793	($1,284,804)	$125,767	($1,159,037)	($695,422)	$463,615	$0	$643,763	$0
St Off AFUDC Equity CA	($6,454)	$430	($6,024)	$200	($13)	$186	$112	($75)	$0	($103)	$0
St Off Audit Adj Bonus	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
St Off CA TOA Cap Adj CA Norm	($29,438,880)	$1,447,393	($27,991,487)	$910,839	($44,782)	$866,057	$519,634	($346,423)	$0	($481,033)	$0
St Off CA TOA Capitalizat CA Norm	($207,125,189)	$10,220,911	($196,904,278)	$6,408,453	($316,235)	$6,092,218	$3,655,331	($2,436,887)	$0	($3,383,795)	$0
St Off ITC Basis Reduct CA	($8,991,959)	$581,606	($8,410,353)	$278,211	($17,995)	$260,216	$156,130	($104,087)	$0	($144,532)	$0
St Off Overheads CA	($20,443,242)	$188,362	($20,254,880)	$632,514	($5,828)	$626,686	$376,012	($250,674)	$0	($348,080)	$0
St Off Repair Allowance CA	$22,916,633	($2,632,857)	$20,283,776	($709,041)	$81,461	($627,580)	($376,548)	$251,032	$0	$348,576	$0
St Off TOA Capitalization	$969,487	($346,813)	$622,674	($29,996)	$10,730	($19,266)	($11,559)	$7,706	$0	$10,701	$0
St Off TOA Capitalization CA	$8,754,657	($816,256)	$7,938,401	($270,869)	$25,255	($245,614)	($147,368)	$98,246	$0	$136,421	$0
St Off TOA Capitalize Casualty	($31,841,286)	$2,317,163	($29,524,123)	$591,102	($43,016)	$548,086	$548,086	($0)	$0	($0)	$0

PowerTax Deferred Tax Summary Report

GRC 2023
Pacific Gas and Electric

Grouped By: Total Tax Classes

Jurisdiction: Federal Secondary Tax Year: 2023	Beginning Difference	Current Difference	Ending Difference	Beginning APB11 DFIT Balance	Current DFIT	Ending APB11 DFIT Balance	End FAS109 Liability @ Stat Rate	Regulatory Asset Before Gross-Up	Regulatory Liab Before Gross-Up	Regulatory Asset After Gross-Up	Regulatory Liab After Gross-Up
St Off TOA Software Other	$53,566	($6,395)	$47,171	($1,657)	$198	($1,459)	($876)	$584	$0	$811	$0
Tax Overhead	**($125,188,522)**	**($6,857,618)**	**($132,046,140)**	**$3,479,265**	**$240,852**	**$3,720,117**	**$2,451,305**	**($1,268,813)**	**$0**	**($1,761,838)**	**$0**
Total Tax Classes	**$3,515,186,238**	**($60,327,014)**	**$3,454,859,224**	**($95,939,787)**	**$2,379,044**	**($93,560,744)**	**($64,136,007)**	**$29,425,255**	**($517)**	**$40,859,102**	**($718)**
Jurisdiction Totals:	**$3,515,186,238**	**($60,327,014)**	**$3,454,859,224**	**($95,939,787)**	**$2,379,044**	**($93,560,744)**	**($64,136,007)**	**$29,425,255**	**($517)**	**$40,859,102**	**($718)**
Company Totals:	**$30,045,154,848**	**($1,341,264,435)**	**$28,703,890,413**	**$7,858,145,752**	**($394,603,290)**	**$7,463,542,462**	**$4,818,049,661**	**$29,474,857**	**($2,674,967,657)**	**$40,927,979**	**($3,714,386,802)**
				Net Adj. due to Tax Cuts and Jobs Act		($438,994,618)					
				PACDITA		$7,024,547,844					

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PACIFIC GAS AND ELECTRIC COMPANY
2023 CPUC General Rate Case (Incl. GTS)
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End of Period (EOP) Federal Deferred Income Tax (DIT) Reserve - Depreciation Timing Differences
Detail Calculation of First Forecast Year Federal Deferred Income Tax Reserve - Depreciation
Thousands $(000)

Function Group	Tax Year 2021 Reserve Balance	December 31, 2021 Current Year Normalized Tax Depr.	December 31, 2021 Current Year Normalized Book Depr.	Normalized Basis Diffs Current Year Initial Year JE	Tax Year 2021 Deductible CCFT Deferred Taxes	Tax Year 2021 Current Year DIT Timing Diff * Tax Rate	Tax Year 2021 DIT Reserve Balance EOP
CAU	0	19,991	7,410	1	0	2,642	2,642
CCE	0	1,491	(793)	(6)	0	478	478
CDH	0	48,541	11,720	688	0	7,877	7,877
CII	0	58	(15,754)	0	0	3,320	3,320
CIP	0	26,874	(547)	(22)	0	5,754	5,754
EOPG	0						
CIS	0	0	(832)	0	0	175	175
CNP	0	0	664	0	0	(139)	(139)
CNPL	0	0	(0)	0	0	0	0
COE	0	270	(2,162)	0	0	511	511
COT	0	2,986	347	0	0	554	554
CST	0	4,017	(6,581)	(2,447)	0	1,712	1,712
CSTL	0	0	(14)	0	0	3	3
EDP	0	99,883	125,382	1,782	0	(4,980)	(4,980)
EDPL	0	0	23	0	0	(5)	(5)
EGP	0	6,220	8,637	(1,924)	0	(912)	(912)
EGPL	0	0	0	(2)	0	(0)	(0)
EHH	0						
EHHL	0						
EHP	0						
EHPL	0						
EIP	0	83	1,122	0	0	(218)	(218)
ENP	0						
ESFG	0						
ENPL	0						
EOP	0						
EOPL	0						
ESF	0						
ESFL	0						
ETC	0	0	12,895	0	0	(2,708)	(2,708)
ETCL	0	0	164	0	0	(34)	(34)
ETP	0	68,664	18,084	25,002	0	15,872	15,872
ETPL	0	0	1,037	(203)	0	(260)	(260)
ETX	0	0	0	0	0	0	0
ETCG	0	0	4,186	0	0	(879)	(879)
GDP	0	31,971	51,143	(1,515)	0	(4,344)	(4,344)
GDPL	0	0	3	0	0	(1)	(1)
GGE	0	5	17	0	0	(3)	(3)
GGEL	0	0	3	0	0	(1)	(1)
GGP	0	14,642	7,217	10,600	0	3,785	3,785
GGPL	0	0	0	0	0	(0)	(0)
GIE	0	0	(0)	0	0	0	0
GIP	0	0	(1,902)	0	0	399	399
GLS	0	0	(7)	(205)	0	(41)	(41)
GLSL	0	0	0	0	0	(0)	(0)
GPP	0	0	0	0	0	(0)	(0)
GPPL	0	0	0	0	0	(0)	(0)
GTE	0	1	323	12	0	(65)	(65)
GTEL	0	0	(8)	0	0	2	2
GTP	0	29,671	21,206	30,118	0	8,102	8,102
GTPL	0	0	(291)	0	0	61	61
GUS	0	4,594	(2,348)	(482)	0	1,357	1,357
GUSL	0	0	3	0	0	(1)	(1)
NGP	0	0	(111)	0	0	23	23
NGPL	0	0	0	0	0	0	0
NTP	0	0	304	0	0	(64)	(64)
EOPE	0						
EPV	0						
GUD	0	96	(8,371)	0	0	1,778	1,778
GUDL	0	0	24	0	0	(5)	(5)
	0	401,438	212,387	64,734	0	53,295	53,295

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Detail Calculation of Second Forecast Year Federal Deferred Income Tax Reserve - Depreciation
Thousands $(000)

Function Group	Tax Year 2022 Reserve Balance	December 31, 2022 Norm. Tax Depr. Res.	December 31, 2022 Norm. Book Depr. Res.	Normalized Basis Diffs Initial Year JE Reserve	Tax Year 2022 Deductible CCFT Deferred Taxes	Tax Year 2022 DIT Reserve Balance EOP Timing Diff * Tax Rate	Tax Year 2022 DIT Reserve Balance EOP
CAU	2,642	46,322	10,740	1	0	7,472	10,114
CCE	478	4,067	(9,344)	(2)	0	2,816	3,294
CDH	7,877	118,232	52,322	876	0	14,025	21,902
CII	3,320	8,913	(16,517)	0	0	5,340	8,661
CIP	5,754	95,218	14,596	(22)	0	16,926	22,680
EOPG							
CIS	175	0	(832)	0	0	175	350
CNP	(139)	0	214	0	0	(45)	(184)
CNPL	0	0	(0)	0	0	0	0
COE	511	990	(2,199)	0	0	670	1,180
COT	554	8,523	956	0	0	1,589	2,143
CST	1,712	11,820	(2,315)	(2,447)	0	2,454	4,166
CSTL	3	0	(14)	0	0	3	6
EDP	(4,980)	311,150	233,792	50,153	0	26,777	21,797
EDPL	(5)	0	23	0	0	(5)	(10)
EGP	(912)	17,870	11,704	(1,726)	0	932	21
EGPL	(0)	0	0	(2)	0	(0)	(1)
EHH							
EHHL							
EHP							
EHPL							
EIP	(218)	759	1,103	0	0	(72)	(291)
ENP							
ESFG							
ENPL							
EOP							
EOPL							
ESF							
ESFL							
ETC	(2,708)	0	12,895	0	0	(2,708)	(5,416)
ETCL	(34)	0	164	0	0	(34)	(69)
ETP	15,872	178,684	46,736	31,134	0	34,247	50,119
ETPL	(260)	0	1,037	(203)	0	(260)	(521)
ETX	0	0	0	0	0	0	0
ETCG	(879)	0	4,186	0	0	(879)	(1,758)
GDP	(4,344)	96,292	74,847	8,715	0	6,334	1,989
GDPL	(1)	0	3	0	0	(1)	(1)
GGE	(3)	8	17	0	0	(2)	(4)
GGEL	(1)	0	3	0	0	(1)	(1)
GGP	3,785	43,174	13,451	14,851	0	9,361	13,146
GGPL	(0)	0	0	0	0	(0)	(0)
GIE	0	0	(0)	0	0	0	0
GIP	399	0	(1,987)	0	0	417	817
GLS	(41)	0	(7)	(205)	0	(41)	(83)
GLSL	(0)	0	0	0	0	(0)	(0)
GPP	(0)	0	0	0	0	(0)	(0)
GPPL	(0)	0	0	0	0	(0)	(0)
GTE	(65)	662	443	315	0	112	47
GTEL	2	0	(8)	0	0	2	3
GTP	8,102	88,689	35,419	35,451	0	18,631	26,734
GTPL	61	0	(287)	0	0	60	121
GUS	1,357	13,732	(116)	(203)	0	2,866	4,222
GUSL	(1)	0	3	0	0	(1)	(1)
NGP	23	0	(13)	0	0	3	26
NGPL	0	0	0	0	0	0	0
NTP	(64)	0	304	0	0	(64)	(128)
EOPE							
EPV							
GUD	1,778	183	(8,397)	0	0	1,802	3,580
GUDL	(5)	0	24	0	0	(5)	(10)
	53,295	1,121,211	462,917	141,211	0	167,896	221,191

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PACIFIC GAS AND ELECTRIC COMPANY
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Detail Calculation of Third Forecast Year Federal Deferred Income Tax Reserve - Depreciation
Thousands $(000)

Function Group	Tax Year 2023 Reserve Balance	December 31, 2023 Norm. Tax Depr. Res.	December 31, 2023 Norm. Book Depr. Res.	Normalized Basis Diffs Initial Year JE Reserve	Tax Year 2023 Deductible CCFT Deferred Taxes	Tax Year 2023 DIT Reserve Balance EOP Timing Diff * Tax Rate	Tax Year 2023 DIT Reserve Balance EOP
CAU	10,114	67,407	10,991	1	0	11,848	21,962
CCE	3,294	5,915	5,691	1	0	47	3,342
CDH	21,902	154,408	63,321	980	0	19,334	41,236
CII	8,661	23,496	(11,045)	0	0	7,254	15,914
CIP	22,680	189,848	78,650	(22)	0	23,347	46,027
EOPG							
CIS	350	0	(906)	0	0	190	540
CNP	(184)	0	1,213	0	0	(255)	(439)
CNPL	0	0	(0)	0	0	0	0
COE	1,180	1,252	(3,257)	0	0	947	2,127
COT	2,143	13,842	5,061	0	0	1,844	3,988
CST	4,166	27,761	19,903	(2,447)	0	1,136	5,302
CSTL	6	0	(12)	0	0	3	9
EDP	21,797	549,020	518,520	69,225	0	20,942	42,739
EDPL	(10)	0	(184)	0	0	39	29
EGP	21	28,123	14,733	(1,658)	0	2,464	2,484
EGPL	(1)	0	0	(2)	0	(0)	(1)
EHH							
EHHL							
EHP							
EHPL							
EIP	(291)	1,473	1,685	0	0	(45)	(335)
ENP							
ESFG							
ENPL							
EOP							
EOPL							
ESF							
ESFL							
ETC	(5,416)	0	13,441	0	0	(2,823)	(8,239)
ETCL	(69)	0	167	0	0	(35)	(104)
ETP	50,119	268,340	74,384	34,843	0	48,048	98,167
ETPL	(521)	0	1,037	(203)	0	(260)	(781)
ETX	0	0	0	0	0	0	0
ETCG	(1,758)	0	4,217	0	0	(886)	(2,644)
GDP	1,989	156,657	219,027	5,715	0	(11,898)	(9,908)
GDPL	(1)	0	147	0	0	(31)	(32)
GGE	(4)	6	43	0	0	(8)	(12)
GGEL	(1)	0	3	0	0	(1)	(2)
GGP	13,146	75,887	36,082	25,842	0	13,786	26,932
GGPL	(0)	0	0	0	0	(0)	(0)
GIE	0	0	0	0	0	(0)	(0)
GIP	817	0	(1,855)	0	0	390	1,206
GLS	(83)	0	(24)	(205)	0	(38)	(121)
GLSL	(0)	0	0	0	0	(0)	(0)
GPP	(0)	0	0	0	0	(0)	(0)
GPPL	(0)	0	0	0	0	(0)	(0)
GTE	47	2,336	6,349	4,008	0	(1)	46
GTEL	3	0	(21)	0	0	4	8
GTP	26,734	151,257	28,391	50,541	0	36,415	63,149
GTPL	121	0	(135)	0	0	28	150
GUS	4,222	24,068	8,587	943	0	3,449	7,671
GUSL	(1)	0	3	0	0	(1)	(2)
NGP	26	0	484	0	0	(102)	(76)
NGPL	0	0	0	0	0	0	0
NTP	(128)	0	422	0	0	(89)	(216)
EOPE							
EPV							
GUD	3,580	164	(6,159)	0	0	1,328	4,908
GUDL	(10)	0	24	0	0	(5)	(15)
	221,191	1,807,472	1,044,781	201,579	0	202,497	423,688

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PG&E Corporation & Subsidiaries
Net Operating Loss Carryforward
Tax Years 2009 - 2026

Description	Bonus/MACRS	Year	Tax Return Amount	Audit Adjustments	Shareholder NOL	SLL Carryback	Adjusted NOL C/F At End of Year	NOL C/F Cummulative	Averaged NOL C/F Cummulative
Utility:									
NOL Generated Per T/R	1,529,085,737	2009	(190,849,550)	(39,591,826)		-	(230,441,376)	(230,441,376)	(115,220,688)
NOL Generated Per T/R	2,342,952,558	2010	(349,818,143)	(38,472,206)		163,789,649	(224,500,700)	(454,942,076)	(342,691,726)
NOL Generated Per T/R	2,660,362,337	2011	(1,259,803,628)	(223,089,322)		178,694,922	(1,304,198,028)	(1,759,140,104)	(1,107,041,090)
NOL Generated Per T/R	2,234,571,539	2012	(500,476,000)	(13,849,875)		216,952,203	(297,373,672)	(2,056,513,776)	(1,907,826,940)
NOL Generated Per T/R	1,911,631,141	2013	(1,090,533,205)	(149,666,533)		223,756,268	(1,016,443,470)	(3,072,957,246)	(2,564,735,511)
NOL Generated Per T/R	1,508,173,840	2014	(887,771,187)	95,444,058		210,932,121	(581,395,008)	(3,654,352,254)	(3,363,654,750)
NOL Generated Per T/R	1,877,117,087	2015	(732,697,331)	6,250,234		213,097,925	(513,349,172)	(4,167,701,426)	(3,911,026,840)
NOL Generated Per T/R	1,897,695,222	2016	(583,256,895)	5,464,446		262,079,305	(315,713,144)	(4,483,414,570)	(4,325,557,998)
Taxable Income	n/a	2017	979,898,915	(50,588,569)		-	929,310,346	(3,554,104,224)	(4,018,759,397)
Taxable Income	n/a	2018	324,109,715	-		-	324,109,715	(3,229,994,509)	(3,392,049,367)
NOL Generated Per T/R	1,777,299,000	2019	(1,904,345,320)	-	127,046,320	-	(1,777,299,000)	(5,007,293,509)	(4,118,644,009)
Taxable Income Forecast	2,351,658,828	2020	(12,880,831,630)	-	10,529,172,802	-	(2,351,658,828)	(7,358,952,337)	(6,183,122,923)
Taxable Income Forecast	2,220,000,000	2021	(715,072,815)	-	-	-	(715,072,815)	(8,074,025,152)	(7,716,488,745)
Taxable Income Forecast	2,220,000,000	2022	(2,649,146,021)	-	429,146,021	-	(2,220,000,000)	(10,294,025,152)	(9,184,025,152)
Taxable Income Forecast	2,220,000,000	2023	(3,080,293,232)	-	860,293,232	-	(2,220,000,000)	(12,514,025,152)	(11,404,025,152)
Taxable Income Forecast		2024	2,277,982,266	-	-	-	2,277,982,266	(10,236,042,886)	(11,375,034,019)
Taxable Income Forecast		2025	3,267,735,775	-	-	-	3,267,735,775	(6,968,307,111)	(8,602,174,999)
Taxable Income Forecast		2026	3,459,234,588		-		3,459,234,588	(3,509,072,523)	(5,238,689,817)
Total			(16,515,933,698)	(408,099,593)	11,945,658,375	1,469,302,393	(3,509,072,523)		

End of Period:

	GRC	GT&S	TO	Total	End of Year Total After-Tax NOL	Reference
2020	(6,095,909,100)	-	(1,263,043,237)	(7,358,952,337)	(1,545,379,991)	AF.2
2021	(6,703,720,993)	-	(1,370,304,160)	(8,074,025,152)	(1,695,545,282)	
2022	(8,590,720,993)	-	(1,703,304,160)	(10,294,025,152)	(2,161,745,282)	
2023	(10,477,720,993)	-	(2,036,304,160)	(12,514,025,152)	(2,627,945,282)	AF.2

Pacific Gas and Electric Company
2023 General Rate Case - Application
Sale of San Francisco General Office (SFGO)

Mnemonic		DFACC	DSACC		TFIDEF	PACDITA/EOP	PACDITA/BOP
2021							
FGs	**2021 Book Depreciation**	**2021 Annual Federal Tax Depreciation**	**2021 Annual CA Tax Depreciation**	**2021 NBV**	**Deferred Tax Expense**	**PACDITA EOP Deferred Tax Liability**	**PACDITA BOP Deferred Tax Liability**
CCE	1,178,064	719,662	743,564	2,755,654	(96,264)	280,946	377,210
CDH	2,707,857	931,393	1,262,374	426,550	(373,057)	(166,162)	206,895
CIS	-	-	-	-	-	-	-
COE	2,124,141	925,613	1,709,706	18,247,013	(251,691)	3,396,886	3,648,577
COT	231,813	207,047	153,774	1,099,227	(5,201)	122,628	127,828
CST	9,792,157	11,477,577	10,773,694	281,870,290	353,938	5,492,870	5,138,931
CSTL	30,192	-	-	9,009,009	(6,340)	1,891,892	1,898,232
EDP	60,371	105,971	77,088	1,391,164	9,576	261,388	251,811
EGP	212,616	142,623	212,478	2,283,894	(14,699)	352,452	367,151
ETP	118,214	174,096	471,773	4,447,028	11,735	714,681	702,946
GDP	3,189	-	3,521	81,395	(670)	17,093	17,763
GGE	26,186	3,054	15,394	334,473	(4,858)	50,654	55,512
GGP	2,971	3,577	2,798	28,386	127	1,318	1,191
GTP	22,323	-	-	435,205	(4,688)	91,393	96,081
Grand Total	16,510,094	14,690,612	15,426,166	322,409,287	(382,091)	12,508,038	12,890,129
		S.2	J.2		AA.2	AF.2	

Mnemonic		DFACC	DSACC		TFIDEF	PACDITA/EOP	PACDITA/BOP
2022							
FGs	**Sum of 2022 Book Depreciation**	**2022 Annual Federal Tax Depreciation**	**2022 Annual CA Tax Depreciation**	**2022 NBV**	**Deferred Tax Expense**	**PACDITA EOP Deferred Tax Liability**	**PACDITA BOP Deferred Tax Liability**
CCE	1,178,064	486,741	650,818	1,577,590	(145,178)	135,768	280,946
CDH	2,707,857	697,235	809,730	(2,281,307)	(422,231)	(588,393)	(166,162)
CIS	-	-	-	-	-	-	-
COE	2,124,141	841,169	1,414,959	16,122,873	(269,424)	3,127,462	3,396,886
COT	231,813	148,713	131,449	867,414	(17,451)	105,177	122,628
CST	9,792,157	11,471,176	10,564,438	272,078,133	352,594	5,845,464	5,492,870
CSTL	30,192	-	-	8,978,817	(6,340)	1,885,552	1,891,892
EDP	60,371	60,633	72,783	1,330,793	55	261,443	261,388
EGP	212,616	104,045	176,815	2,071,278	(22,800)	329,653	352,452
ETP	118,214	143,560	436,526	4,328,814	5,323	720,003	714,681
GDP	3,189	-	3,225	78,206	(670)	16,423	17,093
GGE	26,186	3,054	7,080	308,287	(4,858)	45,796	50,654
GGP	2,971	3,577	2,798	25,415	127	1,446	1,318
GTP	22,323	-	-	412,882	(4,688)	86,705	91,393
Grand Total	16,510,094	13,959,903	14,270,622	305,899,193	(535,540)	11,972,498	12,508,038
		S.2	J.2		AA.2	AF.2	

Mnemonic		DFACC	DSACC		TFIDEF	PACDITA/EOP	PACDITA/BOP
2023							
FGs	**Sum of 2023 Book Depreciation**	**2023 Annual Federal Tax Depreciation**	**2023 Annual CA Tax Depreciation**	**2023 NBV**	**Deferred Tax Expense**	**PACDITA EOP Deferred Tax Liability**	**PACDITA BOP Deferred Tax Liability**
CCE	1,178,064	365,401	560,055	399,526	(170,659)	(34,891)	135,768
CDH	2,707,857	406,362	459,485	(4,989,165)	(483,314)	(1,071,707)	(588,393)
CIS	-	-	-	-	-	-	-
COE	2,124,141	697,586	1,127,258	13,998,732	(299,577)	2,827,885	3,127,462
COT	231,813	107,569	115,464	635,601	(26,091)	79,085	105,177
CST	9,792,157	11,462,817	10,360,685	262,285,976	350,839	6,196,302	5,845,464
CSTL	30,192	-	-	8,948,626	(6,340)	1,879,211	1,885,552
EDP	60,371	13,844	68,494	1,270,423	(9,771)	251,672	261,443
EGP	212,616	87,244	143,737	1,858,662	(26,328)	303,324	329,653
ETP	118,214	143,169	401,375	4,210,600	5,240	725,244	720,003
GDP	3,189	-	2,931	75,017	(670)	15,754	16,423
GGE	26,186	3,054	2,875	282,101	(4,858)	40,939	45,796
GGP	2,971	3,577	2,798	22,444	127	1,573	1,446
GTP	22,323	-	-	390,560	(4,688)	82,017	86,705
Grand Total	16,510,094	13,290,621	13,245,158	289,389,100	(676,089)	11,296,408	11,972,498
		S.2	J.2		AA.2	AF.2	

AF.6

PACIFIC GAS AND ELECTRIC COMPANY
2023 CPUC GENERAL RATE CASE (INCL. GTS)
WORK PAPER NARRATIVE
AMORTIZATION OF EXCESS DEFERRED TAXES
TAX MNEMONIC FDFTXO

The Tax Cuts and Jobs Act (TCJA) was enacted on December 22, 2017. The TCJA reduced the federal income tax rate from 35% to 21%. The reduced rate creates excess deferred taxes that, for regulated utilities like PG&E, must be provided to customers consistent with applicable normalization requirements.

The normalization rule provides a required method known as the "Average Rate Assumption Method", or ARAM for the return of protected excess deferred income taxes (EDIT). PG&E computed the ARAM amount consistent with its Private Letter Ruling (PLR) 202211004 which ruled that including Cost of Removal (COR) in the return of EDIT amortization violated the Internal Revenue Service normalization rules.[1] PG&E must comply with the ruling in the PLR to avoid a normalization violation. In addition, PG&E has provided a true-up for the amortization of excess deferred taxes that are not subject to the normalization requirements.

Work paper **AI.2** summarizes the annual detail in work paper **AI.3** and **AF.2**.

The annual summary totals from **AI.1** are unbundled in the RO Model.

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1 PG&E submitted Tier 2 Advice Letter 4579-G/6513-E to the CPUC, notifying the Commission of PLR 202211004 and the requirement to remove the COR amount from the amortization of EDIT to avoid a normalization violation. The CPUC approved PG&E's Tier 2 advice letter on March 26, 2022. The 2023 GRC computation for amortizing protected EDIT is consistent with the approved Advice Letter 4579-G/6513-E.

Pacific Gas and Electric Company
2023 CPUC General Rate Case (Incl. GTS)
Income Taxes at Proposed Rates
(Thousands in Dollars)

MNEM	Description	W/P Ref	Adjusted 2020	Estimated 2021	Estimated 2022	Estimated 2023
FDFTXO	E_Dist		(45,327)	(48,132)	(51,071)	(42,138)
FDFTXO	E_Gen		(29,805)	(31,255)	(32,774)	(38,119)
FDFTXO	E_Other		-	-	-	-
FDFTXO	E_Trans		(9,528)	(10,014)	(10,524)	(17,136)
	Electric Total		**(84,661)**	**(89,401)**	**(94,369)**	**(97,393)**
FDFTXO	G_Dist		(7,854)	(8,416)	(9,004)	(5,087)
FDFTXO	G_Other		-	-	-	-
FDFTXO	G_Trans		(8,499)	(8,919)	(9,388)	(705)
	Gas Total		**(16,353)**	**(17,334)**	**(18,392)**	**(5,792)**
	Total Company	AI.2	**(101,014)**	**(106,736)**	**(112,761)**	**(103,185)**

PACIFIC GAS AND ELECTRIC COMPANY
2023 CPUC General Rate Case (Incl. GTS)
Work Paper Supporting Tax Mnemonic FDFTXO
Deferred Income Tax (DIT) Expense - Amortization of Excess Deferred Taxes
Thousands $(000)

CPUC	Reference	2020	2021	2022	2023
A) Amortization of Excess/Deferred Taxes; DIT Expense for Recorded Vintages of Plant:	AI.2	(101,014)	(106,736)	(112,761)	(103,185)
B) Adjustments Related to Recorded Vintages of Plant:	Note 1	0			
C) Amortization of Excess Deferred Taxes; DIT Expense for Forecasted Vintages of Plant:		0	0	0	0
D) End of Period FDFTXO:	To AI.1	(101,014)	(106,736)	(112,761)	(103,185)
	Proof to RO	(101,014)	(106,736)	(112,761)	(103,185)

Note 1: Deferred Income Tax Expense (Property Tax) based on adjustments to recorded plant ordered by the California Public Utilities Commission.

Pacific Gas and Electric Company
2023 CPUC General Rate Case (Inc. GTS)
The Tax Cuts and Jobs Act (The Tax Act) - Amortization of Excess Deferred Income Taxes (Including ARAM)

In Thousands $(000)

Line	Description of Adjustment	Reference	2020	2021	2022	2023
			Total Company	Total Company	Total Company	Total Company
	Electric/Gas Line of Business					
1	Electric	AI.1 3/4	(84,661)	(89,401)	(94,369)	(97,393)
2	Gas	AI.1 3/4	(16,353)	(17,334)	(18,392)	(5,792)
3	**Total Company**		**(101,014)**	**(106,736)**	**(112,761)**	**(103,185)**
	Support For Total Company					
	Fixed Assets - Amortization of Excess/Deficient ADIT					
4	Fixed Asset "ARAM" - Protected Excess	AA.2 & AI.3	(118,093)	(123,814)	(129,839)	(134,895)
5	Contributions in Aid of Construction (CIAC)	AI.4	17,079	17,079	17,079	17,132
6	Amortization of TCJA Cost of Removal (COR) DTA					19,720
7	Removal of CPUC ARAM Adjustment (D.19-08-023)	See Note 1	~~(42,342)~~	~~(43,612)~~	~~(44,921)~~	~~(46,268)~~
8	True Up Amortization of Excess ADIT		-	-	-	(5,142)
9	**Total Tax Adjustments - ARAM (RO Line 48)**		**(101,014)**	**(106,736)**	**(112,761)**	**(103,185)**

Note 1 The Internal Revenue Service (IRS) publicly issued PLR 202211004 on March 18, 2022, which ruled that the inclusion of cost of removal (COR) in the amortization of excess deferred income taxes violated the IRS tax normalization rules. PG&E notified the CPUC of this PLR in Tier 2 Advice Letter 4579-G/6513-E, which was approved on March 26, 2022. PG&E must comply with the normalization rules for protected items.

PowerTax Deferred Tax Summary Report - Alternate

GRC 2023
Pacific Gas and Electric

Grouped By: Total Tax Classes

Jurisdiction: Federal Tax Year: 2023	Beginning Difference	Provision Difference	Reversal Difference	Flow Through Difference Activity	Ending Difference	Beginning APB11 DFIT Balance	DFIT Prosivion	DFIT Reversal	Ending APB11 DFIT Balance	Beginning FAS109 Liability	End FAS109 Liability @ Stat Rate	Beginning Regulatory Asset	Beginning Regulatory Liability	Ending Regulatory Asset	Ending Regulatory Liability
COR Fed	$2,382,172,308)	($469,786,981)	($5,250,225)	$0	$2,857,209,514)	($500,256,185)	($98,655,266)	($1,102,547)	($600,013,998)	$500,256,185)	$600,013,998)	($0)	($0)	($0)	($0)
Fed Method/Life	$23,486,212,359	$344,296,668	($816,199,966)	($0)	$23,014,309,060	$7,647,880,140	$72,302,300	($286,998,298)	$7,433,184,142	$1,932,104,595	$1,833,004,903	($0)	,715,775,544)	($0)	,600,179,239)
Depreciation Difference	**$21,104,040,051**	**($125,490,313)**	**($821,450,191)**	**($0)**	**$20,157,099,547**	**$7,147,623,955**	**($26,352,966)**	**($288,100,846)**	**$6,833,170,144**	**$1,431,848,411**	**$1,232,990,905**	**($0)**	**,715,775,544)**	**($0)**	**,600,179,239)**
Fed 263a F&C Fed 2014	$144,519,240	$0	($2,900,264)	$0	$141,618,977	$50,581,734	$0	($1,015,092)	$49,566,642	$30,349,041	$29,739,985	$0	($20,232,694)	$0	$19,826,657)
Fed 263a MSC	$131,824,558	$0	($2,401,944)	$0	$129,422,614	$27,683,157	$0	($504,408)	$27,178,749	$27,683,157	$27,178,749	($0)	$0	($0)	$0
Fed AFUDC Equity	$85,599,266	$0	($5,760,213)	($0)	$79,839,053	$29,959,743	$0	($2,016,075)	$27,943,669	$17,975,846	$16,766,201	$0	($11,983,897)	$0	($11,177,468)
Fed COR Fed	$3,210,969	$0	($2,404)	$0	$3,208,565	$1,123,839	$0	($841)	$1,122,998	$674,304	$673,799	$0	($449,536)	$0	($449,199)
Fed ITC Basis Reduct	$15,638,957	$0	($1,746,952)	$0	$13,892,005	$5,473,635	$0	($611,433)	$4,862,202	$3,284,181	$2,917,321	$0	($2,189,454)	$0	($1,944,881)
Fed Other Book Only	($25,734,572)	$0	$5,567,730	$0	($20,166,843)	($9,007,100)	$0	$1,948,705	($7,058,395)	($5,404,260)	($4,235,037)	$0	$3,602,840	$0	$2,823,358
Fed Overheads	$164,962,828	$0	($27,272,958)	($0)	$137,689,870	$56,836,109	$0	($9,521,137)	$47,314,972	$34,642,194	$28,914,873	$0	($22,193,915)	$0	$18,400,099)
Fed Repair Allowance	$36,565,650	$0	($1,015,955)	$0	$35,549,695	$12,797,978	$0	($355,584)	$12,442,393	$7,678,787	$7,465,436	$0	($5,119,191)	$0	($4,976,957)
Fed Software	$13,019,214	$0	($11,970,066)	$0	$1,049,148	$4,556,725	$0	($4,189,523)	$367,202	$2,734,035	$220,321	$0	($1,822,690)	$0	($146,881)
Fed Software CA NO	$2,378,601	$0	($2,378,601)	$0	$0	$499,506	$0	($499,506)	$0	$499,506	$0	($0)	$0	$0	$0
Book Overhead	**$571,984,713**	**$0**	**($49,881,628)**	**($0)**	**$522,103,085**	**$180,505,327**	**$0**	**($16,764,895)**	**$163,740,431**	**$120,116,790**	**$109,641,648**	**($0)**	**($60,388,537)**	**($0)**	**$54,098,784)**
Fed 1033 Involuntary Conv	$1,378,938	$0	$0	$0	$1,378,938	$482,628	$0	$0	$482,628	$289,577	$289,577	$0	($193,051)	$0	($193,051)
Fed 2017 481a Adjustment	$294,440,622	$0	($64,848,955)	$0	$229,591,668	$103,054,218	$0	($22,697,134)	$80,357,084	$61,832,531	$48,214,250	$0	($41,221,687)	$0	$32,142,833)
Fed 2017 481a Bonus Add Back	($58,893,546)	$0	$13,447,379	$0	($45,446,167)	($20,612,741)	$0	$4,706,583	($15,906,159)	($12,367,645)	($9,543,695)	$0	$8,245,096	$0	$6,362,463
Fed 263a F&C Fed	$125,059,847	$0	($21,173,067)	($0)	$103,886,780	$43,770,946	$0	($7,410,574)	$36,360,373	$26,262,568	$21,816,224	$0	($17,508,379)	$0	$14,544,149)
Fed Audit Adj Bonus	($9,240,522)	$0	$1,920,309	$0	($7,320,213)	($3,234,183)	$0	$672,108	($2,562,074)	($1,940,510)	($1,537,245)	$0	$1,293,673	$0	$1,024,830
Fed Audit Adjustment	($3,225,628)	$0	$5,794,395	$0	$2,568,766	($1,128,970)	$0	$2,028,038	$899,068	($677,382)	$539,441	$0	$451,588	$0	($359,627)
Fed Bonus - 3115	$759,201,742	$0	($67,343,899)	$0	$691,857,844	$159,432,366	$0	($14,142,219)	$145,290,147	$159,432,366	$145,290,147	$0	($0)	$0	($0)
Fed Casualty Loss	$354	$0	($27)	$0	$328	$74	$0	($6)	$69	$74	$69	$0	$0	$0	$0
Fed Casualty Loss 2008	$1,057,726,608	$0	($148,979,892)	$0	$908,746,715	$277,689,351	$0	($40,171,178)	$237,518,173	$222,122,588	$190,836,810	$49,601	($55,616,365)	$49,601	$46,730,964)
Fed Overhead Capitalization CA N	$8,215,595	$0	($997,235)	$0	$7,218,360	$2,875,458	$0	($349,032)	$2,526,426	$1,725,275	$1,515,856	$0	($1,150,183)	$0	($1,010,570)
Fed TOA Capitalization	($40,173,712)	$0	$2,284,359	$0	($37,889,353)	($14,060,799)	$0	$799,526	($13,261,274)	($8,436,480)	($7,956,764)	$0	$5,624,320	$0	$5,304,510
Fed TOA Capitalization CA Norm	($205,145,244)	$0	$10,405,184	$0	($194,740,059)	($71,800,835)	$0	$3,641,815	($68,159,021)	($43,080,501)	($40,895,412)	$0	$28,720,334	$0	$27,263,608
Fed TOA Capitalize Casualty Loss	($590,627,866)	$0	$45,714,723	$0	($544,913,143)	($161,267,867)	$0	$12,495,396	($148,772,471)	$124,031,852)	$114,431,760)	$0	$37,236,015	$0	$34,340,711
Fed TOA Software Other	$40,418	$0	($11,547)	$0	$28,871	$14,146	$0	($4,041)	$10,105	$8,488	$6,063	$0	($5,659)	$0	($4,042)
Tax Overhead	**$1,338,757,608**	**$0**	**($223,788,274)**	**($0)**	**$1,114,969,334**	**$315,213,793**	**$0**	**($60,430,719)**	**$254,783,075**	**$281,139,098**	**$234,143,560**	**$49,601**	**($34,124,297)**	**$49,601**	**($20,689,116)**
Total Tax Classes	**$23,014,782,372**	**($125,490,313)**	**$1,095,120,093)**	**($0)**	**$21,794,171,965**	**$7,643,343,075**	**($26,352,966)**	**($365,296,460)**	**$7,251,693,650**	**$1,833,104,298**	**$1,576,776,113**	**$49,601**	**,810,288,378)**	**$49,601**	**,674,967,138)**
Jurisdiction Totals:	**$23,014,782,372**	**($125,490,313)**	**$1,095,120,093)**	**($0)**	**$21,794,171,965**	**$7,643,343,075**	**($26,352,966)**	**($365,296,460)**	**$7,251,693,650**	**$1,833,104,298**	**$1,576,776,113**	**$49,601**	**,810,288,378)**	**$49,601**	**,674,967,138)**

ARAM DFIT @ 40%	($146,118,584)
Net Adj. due to Tax Cuts and Jobs Act	$11,223,479
FDFTXO	($134,895,105)

AI.1 4/4

Pacific Gas & Electric Company
Calculation and Amortization of Excess Deferred Taxes for CIAC
Amounts in $(000)

Electric CIAC	Balance at 12/31/17	Excess Deferred Taxes %	CIAC Deferred Tax Asset (DTA)
Federal	399,543,424	40.0%	159,817,370
Federal Secondary	(40,040,282)	40.0%	(16,016,113)
Totals	359,503,142		143,801,257

Gas CIAC	Balance at 12/31/17	Excess Deferred Taxes %	CIAC Deferred Tax Asset (DTA)
Federal	116,430,975	40.0%	46,572,390
Federal Secondary	(13,193,357)	40.0%	(5,277,343)
Totals	103,237,618		41,295,047
	Excess Deferred Taxes		185,096,304

Excess Deferred Taxes Amortization For Electric	Beginning Balance	Amortization Rates	Amortization	Cumulative Amortization	Ending Balance
2018	143,801,257	10.44%	15,011,278	15,011,278	128,789,979
2019	143,801,257	9.84%	14,144,252	29,155,530	114,645,727
2020	143,801,257	9.23%	13,268,419	42,423,949	101,377,308
2021	143,801,257	9.23%	13,268,419	55,692,367	88,108,889
2022	143,801,257	9.23%	13,268,419	68,960,786	74,840,471
2023	143,801,257	9.39%	13,509,842	82,470,628	61,330,629

Excess Deferred Taxes Amortization For Gas	Beginning Balance	Amortization Rates	Amortization	Cumulative Amortization	Ending Balance
2018	41,295,047	10.44%	4,310,751	4,310,751	36,984,296
2019	41,295,047	9.84%	4,061,770	8,372,521	32,922,527
2020	41,295,047	9.23%	3,810,259	12,182,779	29,112,268
2021	41,295,047	9.23%	3,810,259	15,993,038	25,302,009
2022	41,295,047	9.23%	3,810,259	19,803,296	21,491,751
2023	41,295,047	8.77%	3,622,356	23,425,652	17,869,395

Total Excess Deferred Taxes Amortization	Beginning Balance	Amortization Rates	Amortization	Cumulative Amortization	Ending Balance
2018	185,096,304	10.44%	19,322,029	19,322,029	165,774,275
2019	185,096,304	9.84%	18,206,022	37,528,051	147,568,253
2020	185,096,304	9.23%	17,078,677	54,606,728	130,489,576
2021	185,096,304	9.23%	17,078,677	71,685,405	113,410,899
2022	185,096,304	9.23%	17,078,677	88,764,082	96,332,222
2023	185,096,304	8.77%	17,132,198	105,896,280	79,200,024

AI.1 4/4

AI.4

PACIFIC GAS AND ELECTRIC COMPANY
2023 CPUC GENERAL RATE CASE (INCL. GTS)
WORK PAPER NARRATIVE
FEDERAL AND CALIFORNIA REPAIR DEDUCTION ADJUSTMENT
TAX MNEMONIC DF/SOTHACRA

PG&E applies Treasury Regulations under Sections 162 and 263(a) to deduct costs attributable to repairs and maintenance of gas transmission and distribution lines. PG&E applies IRS Revenue Procedures 2011-43[1] and 2013-24[2] to deduct costs attributable to repairs and maintenance of electric transmission and distribution circuits and electric generation plants. The IRS guidance allows a more expansive "unit of property" definition for tax purposes than for financial reporting purposes. This allows PG&E to treat certain expenditures as a current repair expense. For financial reporting purposes, these expenditures are capitalized and depreciated. Thus, a tax and book basis timing difference is created. PG&E follows the prior rate case method of flow-through tax accounting for federal and California repair deductions.

The tax repairs deduction amounts are PG&E's best estimate in accordance with the existing law and facts available as of the date of submission, consistent with ASC 740-10.

Work paper **L.3** through **L.4** provides detailed support for this adjustment. The 2021 through 2023 information is estimated from the 2020 actual amount.

Work paper **L.1 3/3** summarizes the electric and gas split for this tax adjustment. The annual summary totals from **L.2** are unbundled in the RO model. Detailed Income Tax Adjustments, used in the Results of Operations, are shown in work paper **L1. 1/3 and 2/3.**

[1] 2011-27, I.R.B. 326.
[2] 2013-21, I.R.B. 1142.

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Pacific Gas and Electric Company
2023 CPUC General Rate Case (Incl. GTS)
Income Taxes at Proposed Rates
(Thousands in Dollars)

MNEM	Description	W/P Ref	Adjusted 2020	Estimated 2021	Estimated 2022	Estimated 2023
DFOTHACRA	E_Dist		763,315	859,518	920,884	952,793
DFOTHACRA	E_Gen		111,201	131,556	65,203	104,375
DFOTHACRA	E_Other		0	0	0	0
DFOTHACRA	E_Trans		262,808	0	0	0
	Electric Total		**1,137,324**	**991,074**	**986,087**	**1,057,168**
DFOTHACRA	G_Dist		352,277	444,771	490,115	484,872
DFOTHACRA	G_Other		0	0	0	0
DFOTHACRA	G_Trans		120,316	197,287	225,538	234,743
	Gas Total		**472,593**	**642,058**	**715,652**	**719,615**
	Total Company	L.2	**1,609,917**	**1,633,132**	**1,701,739**	**1,776,782**

L.1

PACIFIC GAS AND ELECTRIC COMPANY
2023 CPUC General Rate Case (Incl. GTS)
Work Paper Supporting Tax Mnemonic DFOTHACRA/DSOTHACRA
Federal/State Income Tax Repair Deduction
Thousands $(000)

	Reference	2020	2021	2022	2023
A) Recorded Repair Deduction	**L.3**	1,609,917			
B) Adjustments to Recorded Deduction	Note 1	0			
C) Forecasted Repair Deduction	**L.4**		1,633,132	1,701,739	1,776,782
	To L.1	1,609,917	1,633,132	1,701,739	1,776,782
	Proof to RO	1,609,917	1,633,132	1,701,739	1,776,782
		-	-	-	-

Note 1: Repair deductions based on adjustments to recorded plant ordered by the California Public Utilities Commission.

L.2

PACIFIC GAS AND ELECTRIC COMPANY
2023 CPUC GENERAL RATE CASE (INCL. GTS)
FEDERAL AND CALIFORNIA REPAIR DEDUCTION
FOR THE YEAR ENDED DECEMBER 31, 2020

	FTG	Federal Tax Repair Deduction	California Tax Repair Deduction
Common Structure	CMP	3,079,487	3,079,487
Electric Distribution	EDP	762,179,912	762,179,912
Electric Hydro Plant	EHP		
Electric Nuclear Plant	ENP		
Electric Transmission Plant	ETP	262,513,189	262,513,189
Gas Distribution	GDP	352,008,262	352,008,262
Gas Transmission	GTP	119,593,851	119,593,851
		1,609,916,775	1,609,916,775
		To L2	**To L2**
		-	-

L.3

PACIFIC GAS AND ELECTRIC COMPANY
2023 CPUC General Rate Case (Incl. GTS)
Work Paper Supporting Tax Mnemonic DFOTHACRA/DSOTHACRA
Federal/State Income Tax Repair Deduction
Detail Calculation of First Forecast Year Federal/State Repair Deduction
Thousands $(000)

Function Group	Vintage 2021 Additions	Tax Year 2021 Qualifying Additions Available for Repairs	Tax Year 2021 Repair Deduction Factor	Tax Year 2021 Repair Deduction
CAU	100,312	0	0.00%	-
CCE	7,623	0	0.00%	-
CDH	249,704	0	0.00%	-
CII	904	0	0.00%	-
CIP	425,432	0	0.00%	-
EOPG				
CIS	0	0	0.00%	-
CNP	0	0	0.00%	-
CNPL	0	0	0.00%	-
COE	1,887	0	0.00%	-
COT	22,111	0	0.00%	-
CST	351,458	0	0.00%	-
CSTL	0	0	0.00%	-
EDP	3,655,307	0	23.51%	859,518
EDPL	0	0	0.00%	-
EGP	45,385	0	0.00%	-
EGPL	0	0	0.00%	-
EHH				
EHHL				
EHP				
EHPL				
EIP	3,840	0	0.00%	-
ENP				
ESFG				
ENPL				
EOP				
EOPL				
ESF				
ESFL				
ETC	0	0	0.00%	-
ETCL	0	0	0.00%	-
ETP	1,481,892	0	0.00%	-
ETPL	0	0	0.00%	-
ETX	0	0	0.00%	-
ETCG	0	0	0.00%	-
GDP	1,299,060	0	34.24%	444,771
GDPL	0	0	0.00%	-
GGE	33	0	0.00%	-
GGEL	0	0	0.00%	-
GGP	102,312	0	0.00%	-
GGPL	0	0	0.00%	-
GIE	0	0	0.00%	-
GIP	0	0	0.00%	-
GLS	0	0	0.00%	-
GLSL	0	0	0.00%	-
GPP	0	0	0.00%	-
GPPL	0	0	0.00%	-
GTE	11	0	7.96%	1
GTEL	0	0	0.00%	-
GTP	809,603	0	24.37%	197,286
GTPL	0	0	0.00%	-
GUS	90,275	0	0.00%	-
GUSL	0	0	0.00%	-
NGP	744	0	0.00%	-
NGPL	0	0	0.00%	-
NTP	0	0	0.00%	-
EOPE				
EPV				
GUD	1,966	0	0.00%	-
GUDL	0	0	0.00%	-
	9,209,692	0		1,633,132
			Proof:	1,633,132
				L.2

L.4 1/3

PACIFIC GAS AND ELECTRIC COMPANY
2023 CPUC General Rate Case (Incl. GTS)
Work Paper Supporting Tax Mnemonic DFOTHACRA/DSOTHACRA
Federal/State Income Tax Repair Deduction
Detail Calculation of Second Forecast Year Federal/State Repair Deduction
Thousands $(000)

Function Group	Vintage 2022 Additions	Tax Year 2022 Qualifying Additions Available for Repairs	Tax Year 2022 Repair Deduction Factor	Tax Year 2022 Repair Deduction
CAU	71,927	0	0.00%	0
CCE	8,596	0	0.00%	0
CDH	208,958	0	0.00%	0
CII	67,416	0	0.00%	0
CIP	319,264	0	0.00%	0
EOPG				
CIS	0	0	0.00%	0
CNP	0	0	0.00%	0
CNPL	0	0	0.00%	0
COE	3,695	0	0.00%	0
COT	25,136	0	0.00%	0
CST	268,421	0	0.00%	0
CSTL	0	0	0.00%	0
EDP	4,230,347	0	21.77%	920,884
EDPL	0	0	0.00%	0
EGP	52,575	0	0.00%	0
EGPL	0	0	0.00%	0
EHH				
EHHL				
EHP				
EHPL				
EIP	27,129	0	0.00%	0
ENP				
ESFG				
ENPL				
EOP				
EOPL				
ESF				
ESFL				
ETC	0	0	0.00%	0
ETCL	0	0	0.00%	0
ETP	1,060,187	0	0.00%	0
ETPL	0	0	0.00%	0
ETX	0	0	0.00%	0
ETCG	0	0	0.00%	0
GDP	1,418,589	0	34.55%	490,115
GDPL	0	0	0.00%	0
GGE	0	0	0.00%	0
GGEL	0	0	0.00%	0
GGP	126,357	0	0.00%	0
GGPL	0	0	0.00%	0
GIE	0	0	0.00%	0
GIP	0	0	0.00%	0
GLS	0	0	0.00%	0
GLSL	0	0	0.00%	0
GPP	0	0	0.00%	0
GPPL	0	0	0.00%	0
GTE	13,999	0	5.80%	812
GTEL	0	0	0.00%	0
GTP	891,845	0	25.20%	224,726
GTPL	0	0	0.00%	0
GUS	98,298	0	0.00%	0
GUSL	0	0	0.00%	0
NGP	854	0	0.00%	0
NGPL	0	0	0.00%	0
NTP	0	0	0.00%	0
EOPE				
EPV				
GUD	0	0	0.00%	0
GUDL	0	0	0.00%	0
	9,068,611	0		1,701,739
			Proof:	1,701,739
				L.2

L.4 2/3

PACIFIC GAS AND ELECTRIC COMPANY
2023 CPUC General Rate Case (Incl. GTS)
Work Paper Supporting Tax Mnemonic DFOTHACRA/DSOTHACRA
Federal/State Income Tax Repair Deduction
Detail Calculation of Third Forecast Year Federal/State Repair Deduction
Thousands $(000)

Function Group	Vintage 2023 Additions	Tax Year 2023 Qualifying Additions Available for Repairs	Tax Year 2023 Repair Deduction Factor	Tax Year 2023 Repair Deduction
CAU	126,835	0	0.00%	0
CCE	9,164	0	0.00%	0
CDH	220,942	0	0.00%	0
CII	44,339	0	0.00%	0
CIP	409,260	0	0.00%	0
EOPG				
CIS	0	0	0.00%	0
CNP	0	0	0.00%	0
CNPL	0	0	0.00%	0
COE	121	0	0.00%	0
COT	31,998	0	0.00%	0
CST	1,077,750	0	0.00%	0
CSTL	0	0	0.00%	0
EDP	4,896,472	0	19.46%	952,793
EDPL	0	0	0.00%	0
EGP	59,454	0	0.00%	0
EGPL	0	0	0.00%	0
EHH				
EHHL				
EHP				
EHPL				
EIP	5,577	0	0.00%	0
ENP				
ESFG				
ENPL				
EOP				
EOPL				
ESF				
ESFL				
ETC	0	0	0.00%	0
ETCL	0	0	0.00%	0
ETP	1,291,979	0	0.00%	0
ETPL	0	0	0.00%	0
ETX	0	0	0.00%	0
ETCG	0	0	0.00%	0
GDP	1,362,500	0	35.59%	484,872
GDPL	0	0	0.00%	0
GGE	0	0	0.00%	0
GGEL	0	0	0.00%	0
GGP	188,522	0	0.00%	0
GGPL	0	0	0.00%	0
GIE	0	0	0.00%	0
GIP	0	0	0.00%	0
GLS	0	0	0.00%	0
GLSL	0	0	0.00%	0
GPP	0	0	0.00%	0
GPPL	0	0	0.00%	0
GTE	22,355	0	3.57%	798
GTEL	0	0	0.00%	0
GTP	1,040,681	0	22.48%	233,944
GTPL	0	0	0.00%	0
GUS	131,773	0	0.00%	0
GUSL	0	0	0.00%	0
NGP	765	0	0.00%	0
NGPL	0	0	0.00%	0
NTP	0	0	0.00%	0
EOPE				
EPV				
GUD	0	0	0.00%	0
GUDL	0	0	0.00%	0
	11,175,245	0		1,776,782
			Proof:	1,776,782
				L.2

L.4 3/3

PACIFIC GAS AND ELECTRIC COMPANY

CHAPTER 4

REVENUE REQUIREMENTS UPDATE

PACIFIC GAS AND ELECTRIC COMPANY
CHAPTER 4
REVENUE REQUIREMENTS UPDATE

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PACIFIC GAS AND ELECTRIC COMPANY
CHAPTER 4
REVENUE REQUIREMENTS UPDATE

A. Introduction

This chapter presents the updated revenue requirements for the years 2023-2026 as a result of: (1) the Q2 2022 updated non-labor expense escalation factors and capital escalation factors provided by Standard & Poor's, Inc. (S&P) IHS Markit provided in Chapter 2 of this exhibit; and (2) federal tax updates provided in Chapter 3 of this exhibit. The revenue requirement updates presented in this testimony are applied to the February 28, 2022, Results of Operations (RO) Model used for the March 10, 2022 Amended Application. Section B of this chapter provides the updated 2023 General Rate Case (GRC) period (2023-2026) revenue requirements by Electric Distribution, Gas Distribution (GD), Electric Generation (EG) and Gas Transmission & Storage (GT&S). Section C of this chapter provides the methodology used in Pacific Gas and Electric Company's (PG&E) RO Model to incorporate the escalation factors update. Section D of this chapter explains the RO Model changes incorporated for Tax Updates.

B. Summary of Revenue Requirements

As a result of the Q2 2022 updates to the S&P IHS Markit non-labor expense escalation factors, which are applied to Administrative and General (A&G) and Operations and Maintenance (O&M) expenses by functional category, and the Q2 2022 updates to the S&P IHS Markit capital escalation factors, PG&E's forecasted revenue requirements increases as compared to PG&E's March 10, 2022 Amended Application are increased as follows: $16.175 billion from $15.339 billion[1] for 2023, $17.223 billion from $16.357 billion[2] for 2024, $18.083 billion from $17.113 billion[3] for 2025, and $18.764 billion from $17.674 billion[4] for 2026. Table 4-1 provides the revenue

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1 Exhibit (PG&E-11), (Feb 28, 2022), p. 2-2, Table 2-1, line 5.

2 *Id.*

3 *Id.*

4 *Id.*

requirement by functions for 2023 compared to 2022 adopted. Table 4-2 provides PG&E's updated Post-Test Year Ratemaking (PTYR) proposal for revenue requirements for years 2024-2026.

The revenue requirement increase for the expense and capital escalation updates is $801 million for the 2023 test year, an additional $21 million for 2024, an additional $94 million for 2025, and an additional $125 million for 2026 as compared to the revenue requirement request presented in the March 10, 2022 Amended Application. The revenue requirement increase for federal tax updates is $35 million for 2023, an additional $10 million for 2024, an additional $11 million for 2025, and a $6 million decrease for 2026 as compared to the revenue requirement request presented in the March 10, 2022 Amended Application.[5]

TABLE 4-1
SUMMARY OF THE 2023 GRC REQUEST
(MILLIONS OF DOLLARS)

Line No.	Description	2022 Adopted As of 12/31/2021	2023 March 10, 2022 Amended Application	2023 Proposed As of 9/7/2022	March 10, 2022 Amended Application Difference from Adopted	Difference from Adopted As of 9/7/2022	March 10, 2022 Amended Application Revenue Requirement Change (%)	Revenue Requirement Change as % As of 9/7/2022
		A	B	C	D	E	F	G
1	Electric Distribution	$5,641	$8,229	$8,766	$2,588	$3,125	45.9%	55.4%
2	GD	2,401	2,864	2,941	463	539	19.3%	22.5%
3	EG	2,483	2,405	2,491	(78)	8	(3.2%)	0.3%
4	GT&S	1,689	1,841	1,977	152	288	9.1%	17.1%
5	Total GRC	$12,214	$15,339	$16,175	$3,125	$3,961	25.6%	32.4%

TABLE 4-2
SUMMARY OF THE 2023 GRC PTYR REQUEST
(MILLIONS OF DOLLARS)

Line No.	Description	2023	2024	% Increase (Decrease) Over 2023	2025	% Increase (Decrease) Over 2024	2026	% Increase (Decrease) Over 2025
1	Electric Distribution	$8,766	$9,260	5.6%	$10,080	8.9%	$10,965	8.8%
2	GD	2,941	3,194	8.6%	3,503	9.7%	3,819	9.0%
3	EG	2,491	2,490	0%	2,068	(17%)	1,374	(34%)
4	GT&S	1,977	2,279	15.3%	2,433	6.7%	2,606	7.1%
5	Total GRC	$16,175	$17,223	6.5%	$18,083	5.0%	$18,764	3.8%

[5] Exhibit (PG&E-33), Ch. 4, Attachment A, Table 25

C. RO Model Methodology for Escalation Update

PG&E's original 2023 GRC application was filed on June 30, 2021. The forecasts for the original and Amended Applications utilized Q1 2020 S&P IHS Markit escalation factors for O&M, A&G[6] and capital expenditures.[7] In this update testimony, PG&E has used the RO Model's functionality to update PG&E's 2021-2026 forecasts using the Q2 2022 S&P IHS Markit escalation factors for O&M, A&G, and capital expenditures.[8] There are no changes to expense labor escalation factors in this update testimony.

1. O&M Non-labor Escalation Factors Update Methodology

PG&E used the RO Model's O&M module ("GRCMWCExpense.xlsb") functionality to update the O&M expense forecast for the years 2021-2026 with the Q2 2022 S&P IHS Markit non-labor escalation factors.[9] The O&M module de-escalates PG&E's 2023 GRC forecasts using the Q1 2020 S&P IHS Markit non-labor escalation factors to base year 2020 constant dollars and then re-escalates the base year 2020 constant dollars to forecast years 2021-2026. In the RO Model for this Update Testimony, PG&E has updated the S&P IHS Markit non-labor escalation factors inputs from the Q1 2020 data to the updated Q2 2022 data.

2. A&G Non-labor Escalation Factors Update Methodology

PG&E used the RO Model's A&G module ("GRCAGExpense.xlsb") functionality to update the A&G expense forecast for the years 2021-2026 for the Q2 2022 S&P IHS Markit non-labor escalation factors.[10] The A&G module de-escalates 2023 GRC forecast using the Q1 2020 S&P IHS Markit non-labor escalation factors to base year 2020 constant dollars and then re-escalates the base year 2020 constant dollars to forecast years 2021-2026. In the RO Model for this Update Testimony, PG&E has updated the S&P IHS Markit non-labor escalation factors inputs from the Q1 2020

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6 Exhibit (PG&E-12), Ch. 3, Section C.

7 Exhibit (PG&E-12), Ch. 3, Section D.

8 Exhibit (PG&E-33), Ch. 2, Section B.

9 *Id.*

10 *Id.*

data to the updated Q2 2022 data. A&G costs such as medical expenses that Mercer Actuarial forecasts are not subject to this methodology.

3. Capital Expenditure Escalation Factors Update Methodology

PG&E has updated the 2021-2023 capital expenditure forecast in the RO Model file "Capex_escalation_Q22022_Sept7.xlsx" by de-escalating the forecast dollars to base year 2020 constant dollars using Q1 2020 S&P IHS Markit capital escalation factors and re-escalating the constant dollars to forecast years 2021-2023 using the Q2 2022 S&P IHS Markit capital escalation factors.[11] The updated 2021-2023 forecast capital expenditures are then used in the RO Model's capital module to calculate the capital-related revenue requirement for the years 2021-2023. PG&E has also updated capital escalation factors for the years 2024-2026 with the Q2 2022 S&P IHS Markit forecast in the capital module. PG&E did not update its forecast to reflect the capital escalation factors change for the purchase of 300 Lakeside Building in Oakland for $892 million in 2023, which was presented in Exhibit (PG&E-7), Chapter 5. Per the California Public Utilities Commission (CPUC or Commission) Decision (D.) 21-08-027,[12] PG&E is required to update the revenue requirement to reflect the final purchase price of the 300 Lakeside Building in Oakland.

If the updated escalation factors for O&M, A&G, and capital are adopted, following a final decision in this proceeding PG&E would follow the same process to develop imputed adopted values by Major Work Category and MAT Code as provided in Appendix A of PG&E's Risk Spending Accountability Report that is filed annually with the CPUC.

D. Tax updates in the RO model

As discussed in Chapter 3, PG&E has updated the RO Model for the following three tax updates.

1. <u>Amortization of Excess Deferred Income Taxes (EDIT)</u> – Following the Private Letter Ruling issued on March 18, 2022,[13] PG&E has updated line 48 of RO Income Tax page "Amortization of Excess DFIT" and the

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[11] Exhibit (PG&E-33), Ch. 2, Section B.

[12] D.21-08-027, Ordering Paragraph 10.

[13] Exhibit (PG&E-33), Ch. 3, Section B.

associated rate base impact through Accumulated Fixed Assets. Chapter 3, Section B, provides the details on the EDIT update included in the RO model.

2. Corporate Minimum Tax – As explained in Chapter 3, PG&E has calculated the corporate minimum tax and has included the cumulative corporate minimum tax in rate base as part of the deferred tax line 15, Accumulated Deferred Taxes – Other in the rate base table.
3. Tax Repairs – As discussed in Chapter 3, tax repairs factors for Gas Transmission assets have been updated in the RO Model's tax repairs module "GRCTaxRepairsModule.xlsb" for the years 2022-2026. The revenue requirement in the RO Model includes the change in tax repairs for the gas transmission repairs update.

E. Conclusion

The Commission should approve PG&E's RO Model calculation methodology to update PG&E's forecast as a result of the changes to S&P IHS Markit escalation factors and the Federal tax updates.

PACIFIC GAS AND ELECTRIC COMPANY

CHAPTER 4

ATTACHMENT A

DETAILED RESULTS OF OPERATIONS TABLES

(PUBLIC VERSION)

ATTACHMENT A
Pacific Gas and Electric Company
2023 CPUC General Rate Case (GRC)
Detailed Results of Operations Tables
September 7, 2022 Update

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ATTACHMENT A: Table 1
Pacific Gas and Electric Company
2023 CPUC General Rate Case (GRC)
Revenue Summary - Test Year 2023
Electric and Gas Summary
(Thousands of Dollars)

Line No.	Description	Electric Distribution	Gas Distribution	Electric Generation	Gas Transmission & Storage	Total GRC	Line No.
		(A)	(B)	(C)	(D)	(E)	
	REVENUES AT PRESENT RATES						
	CPUC Jurisdiction Revenue						
1	Retail Revenue Collected in Rates	5,641,031	2,401,465	2,482,924	1,688,664	12,214,084	1
2	Plus: Other Operating Revenue (Adopted in GRC)	158,584	27,167	8,755	5,076	199,581	2
3	Total CPUC Jurisdiction Revenue	5,799,615	2,428,632	2,491,678	1,693,740	12,413,665	3
	FERC Jurisdiction Wholesale Revenue						
4	Wholesale Wheeling & Resale Revenue	21,330	0	12	0	21,342	4
5	Plus: Wholesale Other Operating Revenue	0	0	0	0	0	5
6	Total Wholesale Revenue	21,330	0	12	0	21,342	6
7	Total Operating Revenue (Present)	5,820,945	2,428,632	2,491,690	1,693,740	12,435,007	7
	REVENUES AT PROPOSED RATES						
8	Revenue Requirement (RO Line 3) (Test Year 2023, line 3, tab RO_Proposed)	8,985,671	2,974,413	2,504,886	1,987,870	16,452,841	8
9	Less: Total Wholesale Revenue (Line 6) *	21,330	0	12	0	21,342	9
10	Less: Wholesale Allocation of Increase * [(Line 8 - Line 7) x Line 6 / Line 7]	10,094	0	1	0	10,095	10
11	Required Retail Revenue	8,954,247	2,974,413	2,504,873	1,987,870	16,421,404	11
12	Less: Proposed Other Operating Revenue *	188,620	33,586	13,474	10,995	246,674	12
13	Total Proposed Retail Revenue Requirement (RO Line 1)	8,765,628	2,940,827	2,491,399	1,976,876	16,174,730	13
	Increase in Proposed Revenue Over Revenue Adopted & Pending						
14	Proposed Retail Revenue Requirement (Line 13)	8,765,628	2,940,827	2,491,399	1,976,876	16,174,730	14
15	Less: Adopted and Pending Retail Revenue (Line 1)	5,641,031	2,401,465	2,482,924	1,688,664	12,214,084	15
16	Increase in Retail Revenue Requirement over Adopted and Pending Revenue	3,124,597	539,362	8,475	288,212	3,960,645	16

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

ATTACHMENT A: Table 2
Pacific Gas and Electric Company
2023 CPUC General Rate Case (GRC)
Results of Operations - Test Year 2023
Electric and Gas Summary
(Thousands of Dollars)

Line No.	Description	Total Electric Distribution Present Rates (A)	Total Electric Distribution Proposed Rates (B)	Total Gas Distribution Present Rates (C)	Total Gas Distribution Proposed Rates (D)	Total Electric Generation Present Rates (E)	Total Electric Generation Proposed Rates (F)	Total Gas Transmission & Storage Present Rates (G)	Total Gas Transmission & Storage Proposed Rates (H)	Total GRC Present Rates (I)	Total GRC Proposed Rates (J)	Line No.
	REVENUE:											
1	Retail Revenue Collected in Rates	5,641,031	8,765,628	2,401,465	2,940,827	2,482,924	2,491,399	1,688,664	1,976,876	12,214,084	16,174,730	1
2	Plus Other Operating Revenue	179,914	220,044	27,167	33,586	8,766	13,487	5,076	10,995	220,923	278,111	2
3	Total Operating Revenue	5,820,945	8,985,671	2,428,632	2,974,413	2,491,690	2,504,886	1,693,740	1,987,870	12,435,007	16,452,841	3
	OPERATING EXPENSES:											
4	Energy Costs	0	0	0	0	0	0	0	0	0	0	4
5	Production / Procurement	0	0	3,160	3,160	643,648	643,648	0	0	646,807	646,807	5
6	Storage	0	0	0	0	0	0	49,109	49,109	49,109	49,109	6
7	Transmission	2,738	2,738	0	0	18,948	18,948	738,350	738,350	760,036	760,036	7
8	Distr bution	2,705,494	2,705,494	629,574	629,574	0	0	0	0	3,335,068	3,335,068	8
9	Customer Accounts	228,779	228,779	161,267	161,267	0	0	0	0	390,046	390,046	9
10	Uncollectibles	17,462	26,956	6,806	8,336	7,475	7,514	4,747	5,571	36,490	48,378	10
11	Customer Services	0	0	0	0	0	0	0	0	0	0	11
12	Administrative and General	1,268,281	1,268,281	352,782	352,782	372,698	372,698	170,299	170,299	2,164,060	2,164,060	12
13	Franchise & SFGR Tax Requirement	44,420	68,570	23,068	28,252	19,014	19,115	16,087	18,881	102,589	134,818	13
14	Amortization	0	0	0	0	31,491	31,491	0	0	31,491	31,491	14
15	Wage Change Impacts	0	0	0	0	0	0	0	0	0	0	15
16	Other Price Change Impacts	0	0	0	0	0	0	0	0	0	0	16
17	Other Adjustments	(2,407)	(2,407)	(1,197)	(1,197)	(1,828)	(1,828)	350	350	(5,083)	(5,083)	17
18	Subtotal Expenses:	4,264,767	4,298,411	1,175,459	1,182,173	1,091,446	1,091,586	978,943	982,561	7,510,615	7,554,731	18
	TAXES:											
19	Superfund	0	0	0	0	0	0	0	0	0	0	19
20	Property	325,040	325,040	122,223	122,223	71,414	71,414	107,887	107,887	626,563	626,563	20
21	Payroll	63,576	63,576	38,130	38,130	29,944	29,944	19,788	19,788	151,438	151,438	21
22	Business	733	733	387	387	405	405	185	185	1,710	1,710	22
23	Other	13,794	13,794	7,288	7,288	7,613	7,613	3,473	3,473	32,168	32,168	23
24	State Corporation Franchise	(193,684)	83,104	(24,385)	23,269	45,650	46,804	(40,427)	(14,746)	(212,847)	138,430	24
25	Federal Income	(494,687)	162,840	(58,671)	54,533	48,195	50,936	(12,730)	48,278	(517,893)	316,588	25
26	Total Taxes	(285,228)	649,087	84,973	245,831	203,219	207,115	78,175	164,864	81,140	1,266,897	26
27	Depreciation	2,128,330	2,128,330	757,770	757,770	702,239	702,239	305,208	305,208	3,893,547	3,893,547	27
28	Fossil/Hydro Decommissioning	0	0	0	0	77,195	77,195	(48,871)	(48,871)	28,324	28,324	28
29	Nuclear Decommissioning	0	0	0	0	0	0	0	0	0	0	29
30	Total Operating Expenses	6,107,869	7,075,828	2,018,202	2,185,773	2,074,100	2,078,136	1,313,454	1,403,762	11,513,625	12,743,499	30
31	Net for Return	(286,924)	1,909,843	410,430	788,640	417,590	426,750	380,285	584,109	921,382	3,709,342	31
32	Rate Base	26,359,948	26,359,948	10,744,412	10,744,412	5,814,038	5,814,038	7,957,887	7,957,887	50,876,285	50,876,285	32
	RATE OF RETURN:											
33	On Rate Base	**(1.09%)**	**7.25%**	**3.82%**	**7.34%**	**7.18%**	**7.34%**	**4.78%**	**7.34%**	**1.81%**	**7.29%**	33
34	On Equity	***See Note 1***		**3.08%**	**10.25%**	**9.51%**	**10.25%**	**4.25%**	**10.25%**	***See Note 1***		

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

ATTACHMENT A: Table 3
Pacific Gas and Electric Company
2023 CPUC General Rate Case (GRC)
Income Taxes - Test Year 2023
Electric and Gas Summary
(Thousands of Dollars)

Line No.	Description	Total Electric Distribution Present Rates (A)	Total Electric Distribution Proposed Rates (B)	Total Gas Distribution Present Rates (C)	Total Gas Distribution Proposed Rates (D)	Total Electric Generation Present Rates (E)	Total Electric Generation Proposed Rates (F)	Total Gas Transmission & Storage Present Rates (G)	Total Gas Transmission & Storage Proposed Rates (H)	Total GRC Present Rates (I)	Total GRC Proposed Rates (J)	Line No.
1	Revenues	5,820,945	8,985,671	2,428,632	2,974,413	2,491,690	2,504,886	1,693,740	1,987,870	12,435,007	16,452,841	1
2	O&M Expenses	4,264,767	4,298,411	1,175,459	1,182,173	1,091,446	1,091,586	978,943	982,561	7,510,615	7,554,731	2
3	Nuclear Decommissioning Expense	0	0	0	0	0	0	0	0	0	0	3
4	Superfund Tax	0	0	0	0	0	0	0	0	0	0	4
5	Taxes Other Than Income	403,143	403,143	168,029	168,029	109,375	109,375	131,332	131,332	811,879	811,879	5
6	Subtotal	1,153,035	4,284,117	1,085,144	1,624,212	1,290,869	1,303,925	583,465	873,977	4,112,513	8,086,231	6
	DEDUCTIONS FROM TAXABLE INCOME:											
7	Interest Charge Adjustment	539,079	539,079	212,739	212,739	115,118	115,118	157,566	157,566	1,024,502	1,024,502	7
8	Fiscal/Calendar Property Tax Adjustment	21,706	21,706	8,880	8,880	(1,007)	(1,007)	7,361	7,361	36,940	36,940	8
9	Operating Expense Adjustments	(42,379)	(42,379)	(22,390)	(22,390)	(29,389)	(29,389)	2,890	2,890	(91,268)	(91,268)	9
10	Repair Deduction	947,784	947,784	484,872	484,872	104,375	104,375	234,743	234,743	1,771,773	1,771,773	10
11	Removal Cost Adjustment	57,769	57,769	8,443	8,443	18,875	18,875	57,626	57,626	142,713	142,713	11
12	Vacation Pay Adjustment	(2,248)	(2,248)	(1,215)	(1,215)	(1,262)	(1,262)	(582)	(582)	(5,307)	(5,307)	12
13	Mixed Service Cost Adjustment	115,335	115,335	496	496	10,662	10,662	232	232	126,724	126,724	13
14	Subtotal Deductions	1,637,045	1,637,045	691,826	691,826	217,372	217,372	459,835	459,835	3,006,078	3,006,078	14
	CCFT TAXES:											
15	CCFT Capitalized Interest Adjustment	4,076	4,076	266	266	(909)	(909)	4,662	4,662	8,096	8,096	15
16	CCFT Tax Depreciation - Declining Balance	0	0	0	0	0	0	0	0	0	0	16
17	CCFT Tax Depreciation - Fixed Assets	1,553,167	1,553,167	594,571	594,571	439,882	439,882	543,455	543,455	3,131,076	3,131,076	17
18	Miscellaneous Expense Adjustments - State	(2,336)	(2,336)	(1,089)	(1,089)	(1,142)	(1,142)	(521)	(521)	(5,088)	(5,088)	18
19	Capitalized Overhead - Cost For Gas Inventory	0	0	0	0	0	0	58	58	58	58	19
20	Capitalized Software Adjustment - State	87,934	87,934	46,459	46,459	48,530	48,530	22,143	22,143	205,066	205,066	20
21	Subtotal Deductions	3,279,886	3,279,886	1,332,033	1,332,033	703,733	703,733	1,029,632	1,029,632	6,345,285	6,345,285	21
22	Taxable Income for CCFT	(2,126,851)	1,004,231	(246,889)	292,178	587,136	600,191	(446,167)	(155,655)	(2,232,772)	1,740,946	22
23	CCFT	(188,014)	88,774	(21,825)	25,829	51,903	53,057	(39,441)	(13,760)	(197,377)	153,900	23
24	State Tax Credits	(1,328)	(1,328)	(701)	(701)	(951)	(951)	(334)	(334)	(3,314)	(3,314)	24
25	Current CCFT	(189,341)	87,446	(22,526)	25,127	50,952	52,106	(39,776)	(14,094)	(200,692)	150,585	25
26	Deferred Taxes - Reg Asset	0	0	0	0	0	0	0	0	0	0	26
27	Deferred Taxes - Interest	360	360	24	24	(80)	(80)	412	412	716	716	27
28	Deferred Taxes - Vacation	(199)	(199)	(107)	(107)	(112)	(112)	(51)	(51)	(469)	(469)	28
29	Deferred Taxes - Other	0	0	0	0	0	0	0	0	0	0	29
30	Deferred Taxes - Fixed Assets	(4,504)	(4,504)	(1,775)	(1,775)	(5,110)	(5,110)	(1,013)	(1,013)	(12,402)	(12,402)	30
31	Total CCFT	(193,684)	83,104	(24,385)	23,269	45,650	46,804	(40,427)	(14,746)	(212,847)	138,430	31
	FEDERAL TAXES:											
32	CCFT - Prior Year Adjustment	(143,685)	(143,685)	(5,975)	(5,975)	58,726	58,726	(29,910)	(29,910)	(120,844)	(120,844)	32
33	FIT Capitalized Interest Adjustment	3,298	3,298	(77)	(77)	802	802	4,310	4,310	8,333	8,333	33
34	FIT Tax Depreciation - Declining Balance	0	0	0	0	0	0	0	0	0	0	34
35	FIT Tax Depreciation - SLRL	0	0	0	0	0	0	0	0	0	0	35
36	FIT Tax Depreciation - Fixed Assets	1,370,321	1,370,321	538,585	538,585	387,931	387,931	453,336	453,336	2,750,172	2,750,172	36
37	Miscellaneous Expense Adjustments - Federal	(3,478)	(3,478)	(1,620)	(1,620)	(1,700)	(1,700)	(776)	(776)	(7,575)	(7,575)	37
38	Capitalized Overhead - Cost For Gas Inventory	0	0	0	0	0	0	58	58	58	58	38
39	Capitalized Software Adjustment - Federal	0	0	0	0	0	0	0	0	0	0	39
40	FIT Preferred Dividend Adjustment	0	0	0	0	0	0	0	0	0	0	40
41	Subtotal Deductions	2,863,501	2,863,501	1,222,738	1,222,738	663,130	663,130	886,854	886,854	5,636,223	5,636,223	41
42	Taxable Income for FIT	(1,710,466)	1,420,616	(137,594)	401,473	627,739	640,795	(303,389)	(12,877)	(1,523,710)	2,450,008	42
43	Federal Income Tax	(359,198)	298,329	(28,895)	84,309	131,825	134,567	(63,712)	(2,704)	(319,979)	514,502	43
44	Federal Tax Credits	(2,272)	(2,272)	(1,200)	(1,200)	(6,323)	(6,323)	(572)	(572)	(10,368)	(10,368)	44
45	Tax Effect of MTD & Prod Tax Credits	0	0	0	0	0	0	0	0	0	0	45
46	Deferred Taxes - Interest	692	692	(16)	(16)	168	168	905	905	1,750	1,750	46
47	Deferred Taxes - Vacation	(472)	(472)	(255)	(255)	(265)	(265)	(122)	(122)	(1,114)	(1,114)	47
48	Amortization of Excess DFIT	(41,405)	(41,405)	(5,088)	(5,088)	(38,119)	(38,119)	(539)	(539)	(85,152)	(85,152)	48
49	Deferred Taxes - Fixed Assets	(92,033)	(92,033)	(23,216)	(23,216)	(39,092)	(39,092)	51,311	51,311	(103,030)	(103,030)	49
50	Total Federal Income Tax	(494,687)	162,840	(58,671)	54,533	48,195	50,936	(12,730)	48,278	(517,893)	316,588	50

ATTACHMENT A: Table 4
Pacific Gas and Electric Company
2023 CPUC General Rate Case (GRC)
Expenses and Escalation - Test Year 2023
Electric and Gas Summary
(Thousands of Dollars)

Line No.	Description	Electric Distribution	Gas Distribution	Electric Generation	Gas Transmission & Storage	Total GRC	Line No.
		(A)	(B)	(C)	(D)	(E)	
	Total Escalated						
1	Energy Cost	0	0	0	0	0	1
2	Production	0	3,160	643,648	0	646,807	2
3	Storage	0	0	0	49,109	49,109	3
4	Transmission	2,738	0	18,948	738,350	760,036	4
5	Distr bution	2,705,494	629,574	0	0	3,335,068	5
6	Customer Accounts	228,779	161,267	0	0	390,046	6
7	Customer Services	0	0	0	0	0	7
8	Administrative and General	1,237,415	336,475	355,664	162,526	2,092,080	8
9	Other	(2,407)	(1,197)	(1,828)	350	(5,083)	9
10	Total Labor Escalated	4,172,019	1,129,277	1,016,431	950,336	7,268,064	10
11	Wage Related A&G Escalated	30,866	16,307	17,035	7,772	71,980	11
	Total Non-Escalated						
12	Energy Cost	0	0	0	0	0	12
13	Production	0	2,841	554,011	0	556,852	13
14	Storage	0	0	0	41,510	41,510	14
15	Transmission	2,324	0	16,088	613,107	631,519	15
16	Distr bution	2,174,877	546,792	0	0	2,721,668	16
17	Customer Accounts	206,451	145,544	0	0	351,995	17
18	Customer Services	0	0	0	0	0	18
19	Administrative and General	1,196,162	314,697	332,914	152,147	1,995,920	19
20	Other	(2,407)	(1,197)	(1,828)	350	(5,083)	20
21	Total Labor Non-Escalated	3,577,407	1,008,676	901,185	807,113	6,294,381	21
			0	0			
22	Wage Related A&G Non-Escalated	28,077	14,834	15,496	7,070	65,477	22
	Total Escalation						
23	Energy Cost	0	0	0	0	0	23
24	Production	0	318	89,636	0	89,955	24
25	Storage	0	0	0	7,599	7,599	25
26	Transmission	413	0	2,861	125,244	128,518	26
27	Distr bution	530,618	82,782	0	0	613,400	27
28	Customer Accounts	22,328	15,723	0	0	38,051	28
29	Customer Services	0	0	0	0	0	29
30	Administrative and General	41,253	21,778	22,749	10,380	96,160	30
31	Other	0	0	0	0	0	31
32	Total Labor Escalation	594,612	120,601	115,246	143,223	973,683	32
33	Wage Related A&G Escalation	2,789	1,473	1,539	702	6,503	33

ATTACHMENT A: Table 5
Pacific Gas and Electric Company
2023 CPUC General Rate Case (GRC)
Uncollectible Accounts, Franchise Fees & SFGR Tax Expense - Test Year 2023
Electric and Gas Summary
(Thousands of Dollars)

Line No.	Description	Total Electric Distribution		Total Gas Distribution		Total Electric Generation		Total Gas Transmission & Storage		Line No.
		Present Rates	Proposed Rates	Present Rates	Proposed Rates	Present Rates	Proposed Rates	Present Rates	Proposed Rates	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	
	Uncollectible Accounts									
1	Total Revenues	5,820,945		2,428,632		2,491,690		1,693,740		1
2	Interdepartmental Revenues	0		0		0		0		2
3	Total CPUC Revenues less Interdepartmental	5,820,945		2,428,632		2,491,690		1,693,740		3
4	Percent of Revenue from Customers	0.996640	0.996640	0.931094	0.931094	0.996640	0.996640	0.931094	0.931094	4
5	Rate Case Revenues	5,820,945	8,903,549	2,428,632	2,974,413	2,491,690	2,504,886	1,693,740	1,987,870	5
6	Rate Case Revenues from Customers	5,801,385	8,873,631	2,261,285	2,769,458	2,483,317	2,496,469	1,577,031	1,850,894	6
7	Uncollectible Rate	0.00301	0.00301	0.00301	0.00301	0.00301	0.00301	0.00301	0.00301	7
8	Uncollectible Accounts Expense	17,462	26,710	6,806	8,336	7,475	7,514	4,747	5,571	8
	Franchise Fees & SF Gross Receipts Tax									
9	Rate Case Revenues from Customers	5,801,385	8,873,631	2,261,285	2,769,458	2,483,317	2,496,469	1,577,031	1,850,894	9
10	Uncollectible Accounts Expense	17,462	26,710	6,806	8,336	7,475	7,514	4,747	5,571	10
11	Net Rate Case Revenue from Customers	5,783,923	8,846,921	2,254,479	2,761,122	2,475,842	2,488,954	1,572,284	1,845,323	11
12	Franchise & SFGR Tax Rate	0.00768	0.00768	0.01023	0.01023	0.00768	0.00768	0.01023	0.01023	12
13	Franchise Fees & SFGR Tax Expense	44,420	67,943	23,068	28,252	19,014	19,115	16,087	18,881	13

ATTACHMENT A: Table 6
Pacific Gas and Electric Company
2023 CPUC General Rate Case (GRC)
Taxes Other Than Income - Test Year 2023
Electric and Gas Summary
(Thousands of Dollars)

Line No.	Description	Electric Distribution	Gas Distribution	Electric Generation	Gas Transmission & Storage	Total GRC	Line No.
		(A)	(B)	(C)	(D)	(E)	
	Property (Ad Valorem) Tax:						
1	Fiscal Year Tax	346,746	131,104	70,406	115,247	663,503	1
2	Calendar Year Tax	325,040	122,223	71,414	107,887	626,563	2
	Payroll Taxes						
3	Federal Insurance Contr bution Act (FICA)	60,921	36,538	28,694	18,962	145,114	3
4	Federal Unemployment Insurance (FUI)	693	415	326	216	1,650	4
5	State Unemployment Insurance (SUI)	1,962	1,177	924	611	4,674	5
6	San Francisco Employee Tax	0	0	0	0	0	6
7	Total Payroll Taxes	63,576	38,130	29,944	19,788	151,438	7
	Other Taxes						
8	Business	733	387	405	185	1,710	8
9	Hazardous Waste	0	0	0	0	0	9
10	Windfall Profits	0	0	0	0	0	10
11	Other	13,794	7,288	7,613	3,473	32,168	11
12	Total Other Taxes	14,527	7,675	8,017	3,658	33,877	12
13	Total Taxes Other Than Income	403,143	168,029	109,375	131,332	811,879	13

For 2020 to 2023, the San Francisco Gross Receipts (SFGR) and Payroll Tax is presented on two separate line items.
The Payroll Tax portion is presented on the “San Francisco Employee Tax (a)” line and the Gross Receipts Tax portion is combined on the Results of Operations pages, on the “Franchise & SFGR Tax Requirements” line.
In the November 2020 General Election, San Francisco voters approved Prop F repealing the SFGR Payroll Expense Tax and increasing the Gross Receipts Tax, effective 1/1/2021.

ATTACHMENT A: Table 7
Pacific Gas and Electric Company
2023 CPUC General Rate Case (GRC)
Working Cash Capital - Test Year 2023
Electric and Gas Summary
(Thousands of Dollars)

Line No.	Description	Electric Distribution	Gas Distribution	Electric Generation	Gas Transmission & Storage	Total GRC	Line No.
		(A)	(B)	(C)	(D)		
	Operational Cash Requirements:						
1	Required Bank Balances	0	0	0	0	0	1
2	Special Deposits and Working Funds	54	27	28	17	125	2
3	Other Receivables	258,660	128,240	134,583	64,189	585,672	3
4	Prepayments	60,923	32,188	33,623	15,341	142,074	4
5	Deferred Debits, Company-Wide	(11,119)	(5,500)	(5,773)	(2,758)	(25,151)	5
	Less:						
6	Working Cash Capital not Supplied by Investors	26,200	13,843	14,460	6,598	61,101	6
7	Goods Delivered to Construction Sites	14,272	7,541	7,877	3,594	33,283	7
8	Accrued Vacation	133,451	80,038	62,855	41,536	317,881	8
	Add:						
9	Prepayment, Departmental	343,091	23,296	8,772	24,242	399,400	9
10	Total Operational Cash Requirement	477,684	76,828	86,040	49,302	689,855	10
11	Plus Working Cash Capital Requirement Resulting from the Lag in Collection of Revenues being greater than the Lag in the Payment of Expenses	560,326	176,156	298,108	109,086	1,143,676	11
12	Working Cash Capital Supplied by Investors	1,038,010	252,984	384,148	158,388	1,833,531	12

ATTACHMENT A: Table 8
Pacific Gas and Electric Company
2023 CPUC General Rate Case (GRC)
Year 2023 Lead Lag Sudy at Proposed Rates
Electric Distribution Summary
(Thousands of Dollars)

Line No.		Amount (A)	Average Daily Amount (B)	Avg No of Days Lag in Paying Expenses (C)	Weighted Average (D)	Rate Base Impact (E)	Line No.
1	Natural Gas Purchased	0	0	40.88	0	0	1
2	Fuel Oil	0	0	7.00	0	0	2
3	Geothermal Steam	0	0	0.00	0	0	3
4	Nuclear Fuel	0	0	30.00	0	0	4
5	Purchased Power	0	0	37.99	0	0	5
6	Depreciation	2,128,330	5,831	0.00	0	283,710	6
7	Decommissioning	0	0	1.26	0	0	7
8	Federal Income Tax, Current @ Proposed	298,329	817	48.66	39,768	0	8
9	State Corp. Franchise Tax @ Proposed	87,446	240	48.66	11,657	0	9
10	Income Taxes, Deferred	(135,328)	(371)	0.00	0	(18,039)	10
11	Ad Valorem Tax	325,040	891	40.73	36,275	7,053	11
12	SF Gross Receipts & Payroll Expense Tax	18,356	50	82.63	4,155	(1,708)	12
13	FICA Tax (net of STIP)	57,285	157	11.98	1,879	5,757	13
14	Federal Unemployment Tax	693	2	74.19	141	(48)	14
15	State Unemployment Tax	1,962	5	74.19	399	(137)	15
16	Settlements and Claims	48,167	132	44.13	5,824	597	16
17	Pensions	123,144	337	68.95	23,262	(6,847)	17
18	Savings Fund Plan	30,768	84	11.14	939	3,163	18
19	Group Life Insurance	129	0	14.42	5	12	19
20	Health, Vision & Dental Plans	123,605	339	8.87	3,005	13,472	20
21	Post-Retirement Medical	894	2	180.00	441	(322)	21
22	Franchise Requirements	64,741	177	253.24	44,918	(36,288)	22
23	Payroll (net of STIP)	908,443	2,489	11.14	27,720	93,377	23
24	Goods and Services	2,636,151	7,222	16.49	119,110	232,293	24
25	Materials from Storeroom	171,980	471	0.00	0	22,925	25
26	FICA Tax (STIP)	3,636	10	258.00	2,570	(2,085)	26
27	Short-Term Incentive Plan (STIP)	57,659	158	257.41	40,663	(32,977)	27
28	CPUC Fees	60,488	166	70.25	11,642	(3,579)	28
29	Project Amortization	0	0	0.00	0	0	29
30	Total	7,011,919	19,211	19.49	374,374	560,326	30
31	Avg No of Days Lag in the Collection of Revenue			48.66			31
32	Less Avg No of Days Lag in the Payment of Exps			19.49			32
33	Excess No. of Days Lag in the Collection of Revenues over the Payment of Expenses			29.17			33
34	Average Daily Operating Expenses		19,211				34
35	Working Cash Capital Requirement Resulting from the Lag in the Collection of Revenues Being Greater than the Lag in the Payment of Expenses					560,326	35

ATTACHMENT A: Table 9
Pacific Gas and Electric Company
2023 CPUC General Rate Case (GRC)
Year 2023 Lead Lag Sudy at Proposed Rates
Gas Distribution Summary
(Thousands of Dollars)

Line No.		Amount (A)	Average Daily Amount (B)	Avg No of Days Lag in Paying Expenses (C)	Weighted Average (D)	Rate Base Impact (E)	Line No.
1	Natural Gas Purchased	647,641	1,774	40.88	72,527	13,805	1
2	Fuel Oil	0	0	7.00	0	0	2
3	Geothermal Steam	0	0	0.00	0	0	3
4	Nuclear Fuel	0	0	30.00	0	0	4
5	Purchased Power	0	0	37.99	0	0	5
6	Depreciation	757,770	2,076	0.00	0	101,012	6
7	Decommissioning	0	0	1.26	0	0	7
8	Federal Income Tax, Current @ Proposed	84,309	231	48.66	11,239	0	8
9	State Corp. Franchise Tax @ Proposed	25,127	69	48.66	3,349	0	9
10	Income Taxes, Deferred	(29,860)	(82)	0.00	0	(3,980)	10
11	Ad Valorem Tax	122,223	335	40.73	13,640	2,652	11
12	SF Gross Receipts & Payroll Expense Tax	8,859	24	82.63	2,005	(825)	12
13	FICA Tax (net of STIP)	34,617	95	11.98	1,136	3,479	13
14	Federal Unemployment Tax	415	1	74.19	84	(29)	14
15	State Unemployment Tax	1,177	3	74.19	239	(82)	15
16	Settlements and Claims	25,448	70	44.13	3,077	315	16
17	Pensions	65,061	178	68.95	12,290	(3,618)	17
18	Savings Fund Plan	16,256	45	11.14	496	1,671	18
19	Group Life Insurance	68	0	14.42	3	6	19
20	Health, Vision & Dental Plans	65,305	179	8.87	1,588	7,118	20
21	Post-Retirement Medical	472	1	180.00	233	(170)	21
22	Franchise Requirements	27,067	74	253.24	18,780	(15,172)	22
23	Payroll (net of STIP)	548,961	1,504	11.14	16,751	56,427	23
24	Goods and Services	338,194	927	16.49	15,281	29,801	24
25	Materials from Storeroom	22,063	60	0.00	0	2,941	25
26	FICA Tax (STIP)	1,921	5	258.00	1,358	(1,102)	26
27	Short-Term Incentive Plan (STIP)	30,463	83	257.41	21,484	(17,423)	27
28	CPUC Fees	11,314	31	70.25	2,178	(669)	28
29	Project Amortization	0	0	0.00	0	0	29
30	Total	2,804,874	7,685	25.73	197,737	176,156	30
31	Avg No of Days Lag in the Collection of Revenue			48.66			31
32	Less Avg No of Days Lag in the Payment of Exps			25.73			32
33	Excess No. of Days Lag in the Collection of Revenues over the Payment of Expenses			22.92			33
34	Average Daily Operating Expenses		7,685				34
35	Working Cash Capital Requirement Resulting from the Lag in the Collection of Revenues Being Greater than the Lag in the Payment of Expenses					176,156	35

ATTACHMENT A: Table 10
Pacific Gas and Electric Company
2023 CPUC General Rate Case (GRC)
Year 2023 Lead Lag Sudy at Proposed Rates
Electric Generation Summary
(Thousands of Dollars)

Line No.		Amount (A)	Average Daily Amount (B)	Avg No of Days Lag in Paying Expenses (C)	Weighted Average (D)	Rate Base Impact (E)	Line No.
1	Natural Gas Purchased	184,062	504	40.88	20,612	3,923	1
2	Fuel Oil	0	0	7.00	0	0	2
3	Geothermal Steam	0	0	0.00	0	0	3
4	Nuclear Fuel	110,097	302	30.00	9,049	5,627	4
5	Purchased Power	4,615,210	12,644	37.99	480,356	134,858	5
6	Depreciation	702,239	1,924	0.00	0	93,609	6
7	Decommissioning	77,195	211	1.26	266	10,024	7
8	Federal Income Tax, Current @ Proposed	134,567	369	48.66	17,938	0	8
9	State Corp. Franchise Tax @ Proposed	52,106	143	48.66	6,946	0	9
10	Income Taxes, Deferred	(83,823)	(230)	0.00	0	(11,174)	10
11	Ad Valorem Tax	71,414	196	40.73	7,970	1,550	11
12	SF Gross Receipts & Payroll Expense Tax	9,087	25	82.63	2,057	(846)	12
13	FICA Tax (net of STIP)	26,687	73	11.98	876	2,682	13
14	Federal Unemployment Tax	326	1	74.19	66	(23)	14
15	State Unemployment Tax	924	3	74.19	188	(65)	15
16	Settlements and Claims	26,583	73	44.13	3,214	329	16
17	Pensions	67,963	186	68.95	12,838	(3,779)	17
18	Savings Fund Plan	16,981	47	11.14	518	1,745	18
19	Group Life Insurance	71	0	14.42	3	7	19
20	Health, Vision & Dental Plans	68,217	187	8.87	1,658	7,435	20
21	Post-Retirement Medical	494	1	180.00	243	(178)	21
22	Franchise Requirements	18,047	49	253.24	12,522	(10,116)	22
23	Payroll (net of STIP)	423,211	1,159	11.14	12,914	43,501	23
24	Goods and Services	352,733	966	16.49	15,938	31,082	24
25	Materials from Storeroom	23,012	63	0.00	0	3,068	25
26	FICA Tax (STIP)	2,007	5	258.00	1,418	(1,151)	26
27	Short-Term Incentive Plan (STIP)	31,822	87	257.41	22,442	(18,200)	27
28	CPUC Fees	0	0	70.25	0	0	28
29	Project Amortization	31,491	86	0.00	0	4,198	29
30	Total	6,962,721	19,076	33.03	630,033	298,108	30
31	Avg No of Days Lag in the Collection of Revenue			48.66			31
32	Less Avg No of Days Lag in the Payment of Exps			33.03			32
33	Excess No. of Days Lag in the Collection of Revenues over the Payment of Expenses			15.63			33
34	Average Daily Operating Expenses		19,076				34
35	Working Cash Capital Requirement Resulting from the Lag in the Collection of Revenues Being Greater than the Lag in the Payment of Expenses					298,108	35

ATTACHMENT A: Table 11
Pacific Gas and Electric Company
2023 CPUC General Rate Case (GRC)
Year 2023 Lead Lag Sudy at Proposed Rates
Gas Transmission Summary
(Thousands of Dollars)

Line No.		Amount (A)	Average Daily Amount (B)	Avg No of Days Lag in Paying Expenses (C)	Weighted Average (D)	Rate Base Impact (E)	Line No.
1	Natural Gas Purchased	0	0	40.88	0	0	1
2	Fuel Oil	0	0	7.00	0	0	2
3	Geothermal Steam	0	0	0.00	0	0	3
4	Nuclear Fuel	0	0	30.00	0	0	4
5	Purchased Power	0	0	37.99	0	0	5
6	Depreciation	305,208	836	0.00	0	40,685	6
7	Decommissioning	(48,871)	(134)	1.26	(169)	(6,346)	7
8	Federal Income Tax, Current @ Proposed	(2,704)	(7)	48.66	(360)	0	8
9	State Corp. Franchise Tax @ Proposed	(14,094)	(39)	48.66	(1,879)	0	9
10	Income Taxes, Deferred	51,343	141	0.00	0	6,844	10
11	Ad Valorem Tax	107,887	296	40.73	12,040	2,341	11
12	SF Gross Receipts & Payroll Expense Tax	4,450	12	82.63	1,007	(414)	12
13	FICA Tax (net of STIP)	18,046	49	11.98	592	1,813	13
14	Federal Unemployment Tax	216	1	74.19	44	(15)	14
15	State Unemployment Tax	611	2	74.19	124	(43)	15
16	Settlements and Claims	12,129	33	44.13	1,467	150	16
17	Pensions	31,009	85	68.95	5,858	(1,724)	17
18	Savings Fund Plan	7,748	21	11.14	236	796	18
19	Group Life Insurance	32	0	14.42	1	3	19
20	Health, Vision & Dental Plans	31,125	85	8.87	757	3,392	20
21	Post-Retirement Medical	225	1	180.00	111	(81)	21
22	Franchise Requirements	18,090	50	253.24	12,551	(10,140)	22
23	Payroll (net of STIP)	286,178	784	11.14	8,732	29,416	23
24	Goods and Services	529,221	1,450	16.49	23,912	46,634	24
25	Materials from Storeroom	34,526	95	0.00	0	4,602	25
26	FICA Tax (STIP)	916	3	258.00	647	(525)	26
27	Short-Term Incentive Plan (STIP)	14,519	40	257.41	10,239	(8,304)	27
28	CPUC Fees	0	0	70.25	0	0	28
29	Project Amortization	0	0	0.00	0	0	29
30	Total	1,387,807	3,802	19.97	75,911	109,086	30
31	Avg No of Days Lag in the Collection of Revenue			48.66			31
32	Less Avg No of Days Lag in the Payment of Exps			19.97			32
33	Excess No. of Days Lag in the Collection of Revenues over the Payment of Expenses			28.69			33
34	Average Daily Operating Expenses		3,802				34
35	Working Cash Capital Requirement Resulting from the Lag in the Collection of Revenues Being Greater than the Lag in the Payment of Expenses					109,086	35

ATTACHMENT A: Table 12
Pacific Gas and Electric Company
2023 CPUC General Rate Case (GRC)
Ratebase - Test Year 2023
Electric and Gas Summary
(Thousands of Dollars)

Line No.	Description	Electric Distribution	Gas Distribution	Electric Generation	Gas Transmission & Storage	Total GRC	Line No.
		(A)	(B)	(C)	(D)	(E)	
	WEIGHTED AVERAGE PLANT:						
1	Plant Beginning Of Year (BOY)	43,351,896	17,292,068	18,115,857	10,860,018	89,619,839	1
2	Net Additions	2,505,644	847,864	284,672	595,842	4,234,022	2
3	Total Weighted Average Plant	45,857,540	18,139,932	18,400,529	11,455,860	93,853,861	3
	WORKING CAPITAL:						
4	Material and Supplies - Fuel	0	0	0	0		4
5	Material and Supplies - Other	343,875	70,276	83,993	57,724	555,868	5
6	Working Cash	1,038,010	252,984	384,148	158,388	1,833,531	6
7	Total Working Capital	1,381,885	323,261	468,141	216,112	2,389,399	7
	ADJUSTMENTS FOR TAX REFORM ACT:						
8	Deferred Capitalized Interest	2,504	1,875	3,167	6,323	13,870	8
9	Deferred Vacation	18,190	9,828	10,206	4,706	42,930	9
10	Deferred CIAC Tax Effects	273,247	79,095	0	95	352,437	10
11	Total Adjustments	293,941	90,798	13,374	11,124	409,237	11
						0	
12	CUSTOMER ADVANCES	63,608	12,338	0	18,786	94,732	12
	DEFERRED TAXES						
13	Accumulated Regulatory Assets	0	0	(6,449)	0	(6,449)	13
14	Accumulated Fixed Assets	1,910,304	388,015	459,328	676,062	3,433,709	14
15	Accumulated Other	(30,734)	(15,878)	(10,517)	8,399	(48,730)	15
16	Deferred ITC	21,106	11,118	77,608	4,804	114,635	16
17	Deferred Tax - Other	0	0	0	0	0	17
18	Total Deferred Taxes	1,900,675	383,255	519,970	689,264	3,493,164	18
19	DEPRECIATION RESERVE	19,209,135	7,413,985	12,548,037	3,017,159	42,188,316	19
20	TOTAL Ratebase	26,359,948	10,744,412	5,814,038	7,957,887	50,876,285	20

ATTACHMENT A: Table 13
Pacific Gas and Electric Company
2023 CPUC General Rate Case (GRC)
Net To Gross Multiplier - Test Year 2023
Electric and Gas Summary
(Thousands of Dollars)

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

ATTACHMENT A: Table 14
Pacific Gas and Electric Company
2023 CPUC General Rate Case (GRC)
2023 Results of Operations at Proposed Rates (UCCs)
Electric Distribution
(Thousands of Dollars)

Line No.	Description	ED - Wires & Services (301)	ED - Transmission-Level Direct Connects (302)	ED - Public Purpose Program Administration (303)	ED - WMBA Capital not yet securitized (AB1054) (312)	ED - Energy Storage (313)	ED - Wildfire Memo Account not yet securitized (AB1054) (315)	ED - Wildfire Memo Account not subject to securitization (316)	ED - Mobile Home Park - Prior to 2018 (323)	ED - Electric Vehicle Charging Network (324)	Electric Distr bution Total Year 2023	Line No.
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	
	REVENUE:											
1	Revenue Collected in Rates	8,015,562	7,970	78,886	81,603	9,972	516	541,540	16,588	12,990	8,765,628	1
2	Plus Other Operating Revenue	218,271	1,769	0	3	0	0	0	0	0	220,044	2
3	Total Operating Revenue	8,233,834	9,739	78,886	81,606	9,972	516	541,540	16,588	12,990	8,985,671	3
	OPERATING EXPENSES:											
4	Energy Costs	0	0	0	0	0	0	0	0	0	0	4
5	Production	0	0	0	0	0	0	0	0	0	0	5
6	Storage	0	0	0	0	0	0	0	0	0	0	6
7	Transmission	0	2,738	0	0	0	0	0	0	0	2,738	7
8	Distr bution	2,347,030	0	0	0	0	0	358,464	0	0	2,705,494	8
9	Customer Accounts	228,779	0	0	0	0	0	0	0	0	228,779	9
10	Uncollect bles	24,701	29	237	245	30	2	1,625	50	39	26,956	10
11	Customer Services	0	0	0	0	0	0	0	0	0	0	11
12	Administrative and General	1,226,111	692	41,185	0	0	293	0	0	0	1,268,281	12
13	Franchise & SFGR Tax Requirement	62,833	74	602	623	76	4	4,133	127	99	68,570	13
14	Amortization	0	0	0	0	0	0	0	0	0	0	14
15	Wage Change Impacts	0	0	0	0	0	0	0	0	0	0	15
16	Other Price Change Impacts	0	0	0	0	0	0	0	0	0	0	16
17	Other Adjustments	(2,407)	0	0	0	0	0	0	0	0	(2,407)	17
18	Subtotal Expenses:	3,887,047	3,533	42,023	868	106	299	364,221	176	138	4,298,411	18
	TAXES:											
19	Superfund	0	0	0	0	0	0	0	0	0	0	19
20	Property	286,229	(31)	1,289	26,620	549	(110)	8,735	984	774	325,040	20
21	Payroll	52,552	46	820	0	0	0	10,158	0	0	63,576	21
22	Business	685	1	47	0	0	0	0	0	0	733	22
23	Other	12,892	14	888	0	0	0	0	0	0	13,794	23
24	State Corporation Franchise	75,649	447	394	(5,223)	315	2	9,959	891	670	83,104	24
25	Federal Income	124,100	559	1,112	(4,171)	971	13	37,630	1,516	1,110	162,840	25
26	Total Taxes	552,108	1,034	4,550	17,226	1,835	(96)	66,483	3,391	2,555	649,087	26
27	Depreciation	2,024,907	2,079	18,481	30,775	3,490	11	40,032	4,555	4,000	2,128,330	27
28	Fossil/Hydro Decommissioning	0	0	0	0	0	0	0	0	0	0	28
29	Nuclear Decommissioning	0	0	0	0	0	0	0	0	0	0	29
30	Total Operating Expenses	6,464,062	6,647	65,055	48,868	5,431	214	470,736	8,123	6,693	7,075,828	30
31	Net for Return	1,769,772	3,092	13,831	32,738	4,541	302	70,805	8,465	6,298	1,909,843	31
32	Rate Base	24,111,334	42,124	188,440	783,200	61,862	7,216	964,642	115,330	85,801	26,359,948	32
	RATE OF RETURN:											
33	On Rate Base	**7.34%**	**7.34%**	**7.34%**	**4.18%**	**7.34%**	**4.18%**	**7.34%**	**7.34%**	**7.34%**	**7.25%**	33
34	On Equity	**10.25%**	**10.25%**	**10.25%**	**0.00%**	**10.25%**	**0.00%**	**10.25%**	**10.25%**	**10.25%**	***See Note 1***	34

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

ATTACHMENT A: Table 15
Pacific Gas and Electric Company
2023 CPUC General Rate Case (GRC)
2023 Results of Operations at Proposed Rates (UCCs)
Gas Distribution
(Thousands of Dollars)

Line No.	Description	GD - Pipes & Services (601)	GD - Gas Procurement (602)	GD - Public Purpose Program Administration (603)	GD - Mobile Home Park (Prior to 2018) (613)	Gas Distribution Total Year 2023	Line No.
		(A)	(B)	(C)	(D)	(E)	
	REVENUE:						
1	Revenue Collected in Rates	2,889,921	7,100	24,351	19,455	2,940,827	1
2	Plus Other Operating Revenue	33,586	0	0	0	33,586	2
3	Total Operating Revenue	2,923,507	7,100	24,351	19,455	2,974,413	3
	OPERATING EXPENSES:						
4	Energy Costs	0	0	0	0	0	4
5	Procurement	0	3,160	0	0	3,160	5
6	Storage	0	0	0	0	0	6
7	Transmission	0	0	0	0	0	7
8	Distribution	629,574	0	0	0	629,574	8
9	Customer Accounts	161,267	0	0	0	161,267	9
10	Uncollectibles	8,193	20	68	55	8,336	10
11	Customer Services	0	0	0	0	0	11
12	Administrative and General	338,077	1,957	12,748	0	352,782	12
13	Franchise & SFGR Tax Requirement	27,768	67	231	185	28,252	13
14	Amortization	0	0	0	0	0	14
15	Wage Change Impacts	0	0	0	0	0	15
16	Other Price Change Impacts	0	0	0	0	0	16
17	Other Adjustments	(1,197)	0	0	0	(1,197)	17
18	Subtotal Expenses:	1,163,682	5,204	13,047	239	1,182,173	18
	TAXES:						
19	Superfund	0	0	0	0	0	19
20	Property	120,742	61	399	1,021	122,223	20
21	Payroll	37,642	235	254	0	38,130	21
22	Business	371	2	15	0	387	22
23	Other	6,971	42	275	0	7,288	23
24	State Corporation Franchise	22,018	15	120	1,116	23,269	24
25	Federal Income	51,880	55	536	2,062	54,533	25
26	Total Taxes	239,623	410	1,598	4,199	245,831	26
27	Depreciation	745,689	878	5,720	5,482	757,770	27
28	Fossil/Hydro Decommissioning	0	0	0	0	0	28
29	Nuclear Decommissioning	0	0	0	0	0	29
30	Total Operating Expenses	2,148,994	6,493	20,366	9,920	2,185,773	30
31	Net for Return	774,513	608	3,985	9,534	788,640	31
32	Rate Base	10,551,945	8,277	54,295	129,895	10,744,412	32
	RATE OF RETURN:						
33	On Rate Base	**7.34%**	**7.34%**	**7.34%**	**7.34%**	**7.34%**	33
34	On Equity	**10.25%**	**10.25%**	**10.25%**	**10.25%**	**10.25%**	34

ATTACHMENT A: Table 16
Pacific Gas and Electric Company
2023 CPUC General Rate Case (GRC)
2023 Results of Operations at Proposed Rates (UCCs)
Electric Generation
(Thousands of Dollars)

Line No.	Description	EG - Fossil Facilities (101)	EG - Fossil Transmission (102)	EG - Other Generation Solar (106)	EG - Energy Storage (109)	EG - Hydro Facilities (120)	EG - Hydro Transmission (121)	EG - Diablo Canyon Nuclear Generation Facilities (130)	EG - Diablo Canyon Transmission (131)	EG - Electric Procurement (141)	Electric Generation Total Year 2023	Line No.
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	
	REVENUE:											
1	Revenue Collected in Rates	[redacted]									2,491,399	1
2	Plus Other Operating Revenue										13,487	2
3	Total Operating Revenue										2,504,886	3
	OPERATING EXPENSES:											
4	Energy Costs										0	4
5	Production										643,648	5
6	Storage										0	6
7	Transmission										18,948	7
8	Distribution										0	8
9	Customer Accounts										0	9
10	Uncollect bles										7,514	10
11	Customer Services										0	11
12	Administrative and General										372,698	12
13	Franchise & SFGR Tax Requirement										19,115	13
14	Amortization										31,491	14
15	Wage Change Impacts										0	15
16	Other Price Change Impacts										0	16
17	Other Adjustments										(1,828)	17
18	Subtotal Expenses:										1,091,586	18
	TAXES:											
19	Superfund										0	19
20	Property										71,414	20
21	Payroll										29,944	21
22	Business										405	22
23	Other										7,613	23
24	State Corporation Franchise										46,804	24
25	Federal Income										50,936	25
26	Total Taxes										207,115	26
27	Depreciation										702,239	27
28	Fossil/Hydro Decommissioning										77,195	28
29	Nuclear Decommissioning										0	29
30	Total Operating Expenses										2,078,136	30
31	Net for Return										426,750	31
32	Rate Base										5,814,038	32
	RATE OF RETURN:											
33	On Rate Base										**7.34%**	33
34	On Equity										**10.25%**	34

ATTACHMENT A: Table 17
Pacific Gas and Electric Company
2023 CPUC General Rate Case (GRC)
2023 Results of Operations at Proposed Rates (UCCs)
Gas Transmission
(Thousands of Dollars)

Line No.	Description	GT - Gathering (501)	GS - Storage Services - McDonald Island (511)	GS - Storage Services - Los Medanos/Pleasant Creek (512)	GS - Storage Services - Gill Ranch (513)	GT - Local Transmission (520)	GT - Transmission: Northern Path – Line 401 (521)	GT - Transmission: Northern Path – Line 400 (522)	GT - Transmission: Northern Path – Line 2 (523)	GT - Transmission: Southern Path – Line 300 North Milpitas to Panoche (524)	GT - Transmission: Southern Path – Line 300 South Topock to Panoche (525)	GT - Transmission: Bay Area Loop (526)	GT - Customer Access Charge (CAC) (540)	Gas Transmission Total Year 2023	Line No.
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	
	REVENUE:														
1	Revenue Collected in Rates	10,493	174,955	(120,701)	10,923	1,534,513	68,045	66,654	12,252	42,118	91,802	81,840	3,982	1,976,876	1
2	Plus Other Operating Revenue	0	0	0	0	5,887	583	0	0	0	4,524	0	0	10,995	2
3	Total Operating Revenue	10,493	174,955	(120,701)	10,923	1,540,400	68,629	66,654	12,252	42,118	96,326	81,840	3,982	1,987,870	3
	OPERATING EXPENSES:														
4	Energy Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Procurement	0	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Storage	0	44,685	935	3,489	0	0	0	0	0	0	0	0	49,109	6
7	Transmission	1,954	0	0	0	612,381	20,198	23,132	1,237	22,985	23,411	33,051	0	738,350	7
8	Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	8
9	Customer Accounts	0	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Uncollectbles	29	490	(338)	31	4,317	192	187	34	118	270	229	11	5,571	10
11	Customer Services	0	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Administrative and General	1,203	16,301	182	91	129,276	1,922	3,358	259	3,227	12,166	2,297	18	170,299	12
13	Franchise & SFGR Tax Requirement	100	1,662	(1,146)	104	14,631	652	633	116	400	915	777	38	18,881	13
14	Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Wage Change Impacts	0	0	0	0	0	0	0	0	0	0	0	0	0	15
16	Other Price Change Impacts	0	0	0	0	0	0	0	0	0	0	0	0	0	16
17	Other Adjustments	0	350	0	0	0	0	0	0	0	0	0	0	350	17
18	Subtotal Expenses:	3,286	63,488	(367)	3,714	760,606	22,964	27,310	1,646	26,730	36,762	36,355	67	982,561	18
	TAXES:														
19	Superfund	0	0	0	0	0	0	0	0	0	0	0	0	0	19
20	Property	894	7,618	2,151	584	72,091	4,237	4,444	1,147	1,591	8,099	4,688	341	107,887	20
21	Payroll	75	1,279	20	38	14,265	867	997	36	821	825	567	0	19,788	21
22	Business	1	18	0	0	142	1	3	0	4	13	2	0	185	22
23	Other	24	334	0	0	2,672	22	64	3	67	248	40	0	3,473	23
24	State Corporation Franchise	(305)	2,067	(14,184)	340	(1,218)	976	(55)	304	(464)	(3,553)	1,348	(2)	(14,746)	24
25	Federal Income	(184)	7,111	(20,616)	594	54,682	(497)	2,750	1,493	224	(2,550)	4,896	375	48,278	25
26	Total Taxes	506	18,426	(32,629)	1,557	142,635	5,605	8,202	2,983	2,242	3,083	11,541	714	164,864	26
27	Depreciation	2,755	34,229	(42,464)	2,126	225,633	23,234	12,669	2,721	5,527	25,594	11,743	1,443	305,208	27
28	Fossil/Hydro Decommissioning	0	0	(48,871)	0	0	0	0	0	0	0	0	0	(48,871)	28
29	Nuclear Decommissioning	0	0	0	0	0	0	0	0	0	0	0	0	0	29
30	Total Operating Expenses	6,547	116,144	(124,331)	7,396	1,128,873	51,803	48,181	7,350	34,498	65,438	59,638	2,224	1,403,762	30
31	Net for Return	3,946	58,811	3,630	3,527	411,527	16,825	18,473	4,902	7,620	30,888	22,202	1,758	584,109	31
32	Rate Base	53,757	801,244	49,454	48,046	5,606,632	229,229	251,681	66,780	103,811	420,822	302,478	23,953	7,957,887	32
	RATE OF RETURN:														
33	On Rate Base	**7.34%**	**7.34%**	**7.34%**	**7.34%**	**7.34%**	**7.34%**	**7.34%**	**7.34%**	**7.34%**	**7.34%**	**7.34%**	**7.34%**	**7.34%**	33
34	On Equity	**10.25%**	**10.25%**	**10.25%**	**10.25%**	**10.25%**	**10.25%**	**10.25%**	**10.25%**	**10.25%**	**10.25%**	**10.25%**	**10.25%**	**10.25%**	34

ATTACHMENT A: Table 18
Pacific Gas and Electric Company
2023 CPUC General Rate Case (GRC)
2023 Income Taxes at Proposed Rates (UCCs)
Electric Distribution
(Thousands of Dollars)

Line No.	Description	ED - Wires & Services (301)	ED - Transmission-Level Direct Connects (302)	ED - Public Purpose Program Administration (303)	ED - WMBA Capital not yet securitized (AB1054) (312)	ED - Energy Storage (313)	ED - Wildfire Memo Account not yet securitized (AB1054) (315)	ED - Wildfire Memo Account not subject to securitization (316)	ED - Mobile Home Park - Prior to 2018 (323)	ED - Electric Vehicle Charging Network (324)	Electric Distr bution Total Year 2023	Line No.
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	
1	Revenues	8,233,834	9,739	78,886	81,606	9,972	516	541,540	16,588	12,990	8,985,671	1
2	O&M Expenses	3,887,047	3,533	42,023	868	106	299	364,221	176	138	4,298,411	2
3	Nuclear Decommissioning Expense	0	0	0	0	0	0	0	0	0	0	3
4	Superfund Tax	0	0	0	0	0	0	0	0	0	0	4
5	Taxes Other Than Income	352,359	29	3,044	26,620	549	(110)	18,894	984	774	403,143	5
6	Subtotal	3,994,427	6,177	33,819	54,119	9,317	327	158,426	15,428	12,078	4,284,117	6
	DEDUCTIONS FROM TAXABLE INCOME:											
7	Interest Charge Adjustment	477,404	834	3,731	32,503	1,225	299	19,100	2,284	1,699	539,079	7
8	Fiscal/Calendar Property Tax Adjustment	11,368	(12)	77	7,426	327	(2)	2,546	(13)	(11)	21,706	8
9	Operating Expense Adjustments	(39,609)	(42)	(2,728)	0	0	0	0	0	0	(42,379)	9
10	Repair Deduction	938,862	0	0	8,922	0	0	0	0	0	947,784	10
11	Removal Cost Adjustment	44,068	9	566	16,614	0	0	(1,778)	(1,088)	(622)	57,769	11
12	Vacation Pay Adjustment	(2,218)	(0)	0	0	0	0	(16)	(10)	(5)	(2,248)	12
13	Mixed Service Cost Adjustment	113,721	1	59	0	0	0	792	485	277	115,335	13
14	Subtotal Deductions	1,543,596	790	1,706	65,464	1,552	298	20,644	1,658	1,337	1,637,045	14
	CCFT TAXES:											
15	CCFT Capitalized Interest Adjustment	4,044	(0)	(29)	0	0	0	31	19	11	4,076	15
16	CCFT Tax Depreciation - Declining Balance	0	0	0	0	0	0	0	0	0	0	16
17	CCFT Tax Depreciation - Fixed Assets	1,450,589	283	18,555	47,737	4,201	12	25,030	3,633	3,127	1,553,167	17
18	Miscellaneous Expense Adjustments - State	(2,222)	(87)	0	0	0	0	(14)	(9)	(5)	(2,336)	18
19	Capitalized Overhead - Cost For Gas Inventory	0	0	0	0	0	0	0	0	0	0	19
20	Capitalized Software Adjustment - State	82,188	86	5,660	0	0	0	0	0	0	87,934	20
21	Subtotal Deductions	3,078,194	1,072	25,892	113,202	5,753	309	45,692	5,302	4,471	3,279,886	21
22	Taxable Income for CCFT	916,234	5,105	7,926	(59,083)	3,564	18	112,734	10,126	7,607	1,004,231	22
23	CCFT	80,995	451	701	(5,223)	315	2	9,966	895	672	88,774	23
24	State Tax Credits	(1,241)	(1)	(85)	0	0	0	0	0	0	(1,328)	24
25	Current CCFT	79,754	450	615	(5,223)	315	2	9,966	895	672	87,446	25
26	Deferred Taxes - Reg Asset	0	0	0	0	0	0	0	0	0	0	26
27	Deferred Taxes - Interest	357	(0)	(3)	0	0	0	3	2	1	360	27
28	Deferred Taxes - Vacation	(196)	(0)	0	0	0	0	(1)	(1)	(0)	(199)	28
29	Deferred Taxes - Other	0	0	0	0	0	0	0	0	0	0	29
30	Deferred Taxes - Fixed Assets	(4,267)	(3)	(218)	0	0	0	(8)	(5)	(3)	(4,504)	30
31	Total CCFT	75,649	447	394	(5,223)	315	2	9,959	891	670	83,104	31
	FEDERAL TAXES:											
32	CCFT - Prior Year Adjustment	(81,815)	708	3,993	(3,859)	(332)	(39)	(64,305)	1,047	917	(143,685)	32
33	FIT Capitalized Interest Adjustment	3,280	(1)	(33)	0	0	0	26	16	9	3,298	33
34	FIT Tax Depreciation - Declining Balance	0	0	0	0	0	0	0	0	0	0	34
35	FIT Tax Depreciation - SLRL	0	0	0	0	0	0	0	0	0	0	35
36	FIT Tax Depreciation - Fixed Assets	1,261,338	306	20,043	53,537	4,676	13	25,227	2,568	2,614	1,370,321	36
37	Miscellaneous Expense Adjustments - Federal	(3,308)	(130)	0	0	0	0	(21)	(13)	(7)	(3,478)	37
38	Capitalized Overhead - Cost For Gas Inventory	0	0	0	0	0	0	0	0	0	0	38
39	Capitalized Software Adjustment - Federal	0	0	0	0	0	0	0	0	0	0	39
40	FIT Preferred Dividend Adjustment	0	0	0	0	0	0	0	0	0	0	40
41	Subtotal Deductions	2,723,091	1,674	25,709	115,142	5,896	271	(18,428)	5,277	4,870	2,863,501	41
42	Taxable Income for FIT	1,271,336	4,503	8,110	(61,023)	3,421	56	176,854	10,151	7,208	1,420,616	42
43	Federal Income Tax	266,981	946	1,703	(12,815)	718	12	37,139	2,132	1,514	298,329	43
44	Federal Tax Credits	(2,124)	(2)	(146)	0	0	0	0	0	0	(2,272)	44
45	Tax Effect of MTD & Prod Tax Credits	0	0	0	0	0	0	0	0	0	0	45
46	Deferred Taxes - Interest	689	(0)	(7)	0	0	0	6	3	2	692	46
47	Deferred Taxes - Vacation	(466)	(0)	0	0	0	0	(3)	(2)	(1)	(472)	47
48	Amortization of Excess DFIT	(40,174)	(13)	(827)	0	0	0	(199)	(122)	(70)	(41,405)	48
49	Deferred Taxes - Fixed Assets	(100,806)	(372)	389	8,644	253	1	687	(495)	(334)	(92,033)	49
50	Total Federal Income Tax	124,100	559	1,112	(4,171)	971	13	37,630	1,516	1,110	162,840	50

ATTACHMENT A: Table 19
Pacific Gas and Electric Company
2023 CPUC General Rate Case (GRC)
2023 Income Taxes at Proposed Rates (UCCs)
Gas Distribution
(Thousands of Dollars)

Line No.	Description	GD - Pipes & Services (601)	GD - Gas Procurement (602)	GD - Public Purpose Program Administration (603)	GD - Mobile Home Park (Prior to 2018) (613)	Gas Distr bution Total Year 2023	Line No.
		(A)	(B)	(C)	(D)	(E)	
1	Revenues	2,923,507	7,100	24,351	19,455	2,974,413	1
2	O&M Expenses	1,163,682	5,204	13,047	239	1,182,173	2
3	Other Decommissioning Expense	0	0	0	0	0	3
4	Superfund Tax	0	0	0	0	0	4
5	Taxes Other Than Income	165,725	340	942	1,021	168,029	5
6	Subtotal	1,594,099	1,556	10,362	18,195	1,624,212	6
	DEDUCTIONS FROM TAXABLE INCOME:						
7	Interest Charge Adjustment	208,929	164	1,075	2,572	212,739	7
8	Fiscal/Calendar Property Tax Adjustment	8,863	4	24	(10)	8,880	8
9	Operating Expense Adjustments	(21,416)	(130)	(844)	0	(22,390)	9
10	Repair Deduction	484,872	0	0	0	484,872	10
11	Removal Cost Adjustment	9,030	27	175	(789)	8,443	11
12	Vacation Pay Adjustment	(1,201)	0	0	(14)	(1,215)	12
13	Mixed Service Cost Adjustment	475	3	18	0	496	13
14	Subtotal Deductions	689,552	68	448	1,758	691,826	14
	CCFT TAXES:						
15	CCFT Capitalized Interest Adjustment	271	(1)	(9)	6	266	15
16	CCFT Tax Depreciation - Declining Balance	0	0	0	0	0	16
17	CCFT Tax Depreciation - Fixed Assets	584,131	882	5,742	3,816	594,571	17
18	Miscellaneous Expense Adjustments - State	(1,076)	0	0	(13)	(1,089)	18
19	Capitalized Overhead - Cost For Gas Inventory	0	0	0	0	0	19
20	Capitalized Software Adjustment - State	44,438	269	1,752	0	46,459	20
21	Subtotal Deductions	1,317,316	1,217	7,933	5,567	1,332,033	21
22	Taxable Income for CCFT	276,783	339	2,429	12,627	292,178	22
23	CCFT	24,468	30	215	1,116	25,829	23
24	State Tax Credits	(671)	(4)	(26)	0	(701)	24
25	Current CCFT	23,797	26	188	1,116	25,127	25
26	Deferred Taxes - Reg Asset	0	0	0	0	0	26
27	Deferred Taxes - Interest	24	(0)	(1)	1	24	27
28	Deferred Taxes - Vacation	(106)	0	0	(1)	(107)	28
29	Deferred Taxes - Other	0	0	0	0	0	29
30	Deferred Taxes - Fixed Assets	(1,697)	(10)	(68)	0	(1,775)	30
31	Total CCFT	22,018	15	120	1,116	23,269	31
	FEDERAL TAXES:						
32	CCFT - Prior Year Adjustment	(7,542)	143	295	1,128	(5,975)	32
33	FIT Capitalized Interest Adjustment	(67)	(2)	(10)	2	(77)	33
34	FIT Tax Depreciation - Declining Balance	0	0	0	0	0	34
35	FIT Tax Depreciation - SLRL	0	0	0	0	0	35
36	FIT Tax Depreciation - Fixed Assets	528,809	952	6,202	2,621	538,585	36
37	Miscellaneous Expense Adjustments - Federal	(1,601)	0	0	(19)	(1,620)	37
38	Capitalized Overhead - Cost For Gas Inventory	0	0	0	0	0	38
39	Capitalized Software Adjustment - Federal	0	0	0	0	0	39
40	FIT Preferred Dividend Adjustment	0	0	0	0	0	40
41	Subtotal Deductions	1,209,150	1,162	6,935	5,491	1,222,738	41
42	Taxable Income for FIT	384,949	394	3,427	12,704	401,473	42
43	Federal Income Tax	80,839	83	720	2,668	84,309	43
44	Federal Tax Credits	(1,148)	(7)	(45)	0	(1,200)	44
45	Tax Effect of MTD & Prod Tax Credits	0	0	0	0	0	45
46	Deferred Taxes - Interest	(14)	(0)	(2)	0	(16)	46
47	Deferred Taxes - Vacation	(252)	0	0	(3)	(255)	47
48	Amortization of Excess DFIT	(4,814)	(39)	(256)	20	(5,088)	48
49	Deferred Taxes - Fixed Assets	(22,731)	18	120	(623)	(23,216)	49
50	Total Federal Income Tax	51,880	55	536	2,062	54,533	50

ATTACHMENT A: Table 20
Pacific Gas and Electric Company
2023 CPUC General Rate Case (GRC)
2023 Income Taxes at Proposed Rates (UCCs)
Electric Generation
(Thousands of Dollars)

Line No.	Description	EG - Fossil Facilities (101)	EG - Fossil Transmission (102)	EG - Other Generation Solar (106)	EG - Energy Storage (109)	EG - Hydro Facilities (120)	EG - Hydro Transmission (121)	EG - Diablo Canyon Nuclear Generation Facilities (230)	EG - Diablo Canyon Transmission (231)	EG - Electric Procurement (141)	Electric Generation Total Year 2023	Line No.
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	
1	Revenues	[redacted]									2,504,886	1
2	O&M Expenses										1,091,586	2
3	Nuclear Decommissioning Expense										0	3
4	Superfund Tax										0	4
5	Taxes Other Than Income										109,375	5
6	Subtotal										1,303,925	6
	DEDUCTIONS FROM TAXABLE INCOME:											
7	Interest Charge Adjustment										115,118	7
8	Fiscal/Calendar Property Tax Adjustment										(1,007)	8
9	Operating Expense Adjustments										(29,389)	9
10	Repair Deduction										104,375	10
11	Removal Cost Adjustment										18,875	11
12	Vacation Pay Adjustment										(1,262)	12
13	Mixed Service Cost Adjustment										10,662	13
14	Subtotal Deductions										217,372	14
	CCFT TAXES:											
15	CCFT Capitalized Interest Adjustment										(909)	15
16	CCFT Tax Depreciation - Declining Balance										0	16
17	CCFT Tax Depreciation - Fixed Assets										439,882	17
18	Miscellaneous Expense Adjustments - State										(1,142)	18
19	Capitalized Overhead - Cost For Gas Inventory										0	19
20	Capitalized Software Adjustment - State										48,530	20
21	Subtotal Deductions										703,733	21
22	Taxable Income for CCFT										600,191	22
23	CCFT										53,057	23
24	State Tax Credits										(951)	24
25	Current CCFT										52,106	25
26	Deferred Taxes - Reg Asset										0	26
27	Deferred Taxes - Interest										(80)	27
28	Deferred Taxes - Vacation										(112)	28
29	Deferred Taxes - Other										0	29
30	Deferred Taxes - Fixed Assets										(5,110)	30
31	Total CCFT										46,804	31
	FEDERAL TAXES:											
32	CCFT - Prior Year Adjustment										58,726	32
33	FIT Capitalized Interest Adjustment										802	33
34	FIT Tax Depreciation - Declining Balance										0	34
35	FIT Tax Depreciation - SLRL										0	35
36	FIT Tax Depreciation - Fixed Assets										387,931	36
37	Miscellaneous Expense Adjustments - Federal										(1,700)	37
38	Capitalized Overhead - Cost For Gas Inventory										0	38
39	Capitalized Software Adjustment - Federal										0	39
40	FIT Preferred Dividend Adjustment										0	40
41	Subtotal Deductions										663,130	41
42	Taxable Income for FIT										640,795	42
43	Federal Income Tax										134,567	43
44	Deferred Taxes - Reg Asset										(6,323)	44
45	Tax Effect of MTD & Prod Tax Credits										0	45
46	Deferred Taxes - Interest										168	46
47	Deferred Taxes - Vacation										(265)	47
48	ARAM										(38,119)	48
49	Deferred Taxes - Fixed Assets										(39,092)	49
50	Total Federal Income Tax										50,936	50

ATTACHMENT A: Table 21
Pacific Gas and Electric Company
2023 CPUC General Rate Case (GRC)
2023 Income Taxes at Proposed Rates (UCCs)
Gas Transmission
(Thousands of Dollars)

Line No.	Description	GT - Gathering (501)	GS - Storage Services - McDonald Island (511)	GS - Storage Services - Los Medanos/Pleasant Creek (512)	GS - Storage Services - Gill Ranch (513)	GT - Local Transmission (520)	GT - Transmission: Northern Path – Line 401 (521)	GT - Transmission: Northern Path – Line 400 (522)	GT - Transmission: Northern Path – Line 2 (523)	GT - Transmission: Southern Path – Line 300 North Milpitas to Panoche (524)	GT - Transmission: Southern Path – Line 300 South Topock to Panoche (525)	GT - Transmission: Bay Area Loop (526)	GT - Customer Access Charge (CAC) (540)	Gas Transmission Total Year 2023	Line No.
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	
1	Revenues	10,493	174,955	(120,701)	10,923	1,540,400	68,629	66,654	12,252	42,118	96,326	81,840	3,982	1,987,870	1
2	O&M Expenses	3,286	63,488	(367)	3,714	760,606	22,964	27,310	1,646	26,730	36,762	36,355	67	982,561	2
3	Other Decommissioning Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Superfund Tax	0	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Taxes Other Than Income	994	9,248	2,171	623	89,170	5,127	5,508	1,186	2,482	9,185	5,297	341	131,332	5
6	Subtotal	6,212	102,219	(122,506)	6,587	690,624	40,537	33,836	9,420	12,906	50,379	40,188	3,574	873,977	6
	DEDUCTIONS FROM TAXABLE INCOME:														
7	Interest Charge Adjustment	1,064	15,865	979	951	111,011	4,539	4,983	1,322	2,055	8,332	5,989	474	157,566	7
8	Fiscal/Calendar Property Tax Adjustment	91	749	115	(2)	5,359	124	192	24	179	424	75	30	7,361	8
9	Operating Expense Adjustments	(75)	(1,026)	13,561	0	(8,209)	(66)	(195)	(10)	(206)	(761)	(123)	0	2,890	9
10	Repair Deduction	3,687	7,622	0	0	178,392	3,096	4,067	493	3,862	31,907	1,617	0	234,743	10
11	Removal Cost Adjustment	468	4,082	704	(295)	33,951	4,517	4,983	(182)	2,301	7,626	(1,154)	626	57,626	11
12	Vacation Pay Adjustment	(5)	(46)	(9)	(5)	(386)	(3)	(30)	(7)	(8)	(49)	(32)	(1)	(582)	12
13	Mixed Service Cost Adjustment	2	22	0	0	178	1	4	0	4	17	3	0	232	13
14	Subtotal Deductions	5,232	27,269	15,350	649	320,296	12,208	14,004	1,639	8,187	47,495	6,375	1,129	459,835	14
	CCFT TAXES:														
15	CCFT Capitalized Interest Adjustment	47	195	101	22	3,427	(269)	271	63	75	441	288	1	4,662	15
16	CCFT Tax Depreciation - Declining Balance	0	0	0	0	0	0	0	0	0	0	0	0	0	16
17	CCFT Tax Depreciation - Fixed Assets	4,259	47,936	22,555	2,068	362,589	7,593	20,253	4,423	9,412	41,275	18,624	2,468	543,455	17
18	Miscellaneous Expense Adjustments - State	(5)	(41)	(8)	(4)	(346)	(3)	(27)	(6)	(8)	(44)	(28)	(1)	(521)	18
19	Capitalized Overhead - Cost For Gas Inventory	1	0	(0)	0	43	0	3	1	1	6	4	0	58	19
20	Capitalized Software Adjustment - State	155	2,128	0	0	17,033	137	405	22	427	1,579	256	0	22,143	20
21	Subtotal Deductions	9,690	77,488	37,998	2,735	703,042	19,667	34,910	6,142	18,095	90,751	25,519	3,597	1,029,632	21
22	Taxable Income for CCFT	(3,477)	24,731	(160,503)	3,852	(12,418)	20,871	(1,073)	3,277	(5,189)	(40,372)	14,669	(23)	(155,655)	22
23	CCFT	(307)	2,186	(14,189)	341	(1,098)	1,845	(95)	290	(459)	(3,569)	1,297	(2)	(13,760)	23
24	State Tax Credits	(2)	(32)	0	0	(257)	(2)	(6)	(0)	(6)	(24)	(4)	0	(334)	24
25	Current CCFT	(310)	2,154	(14,189)	341	(1,355)	1,843	(101)	289	(465)	(3,593)	1,293	(2)	(14,094)	25
26	Deferred Taxes - Reg Asset	0	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Deferred Taxes - Interest	4	17	9	2	303	(24)	24	6	7	39	25	0	412	27
28	Deferred Taxes - Vacation	(0)	(4)	(1)	(0)	(34)	(0)	(3)	(1)	(1)	(4)	(3)	(0)	(51)	28
29	Deferred Taxes - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	29
30	Deferred Taxes - Fixed Assets	1	(100)	(3)	(2)	(132)	(843)	24	9	(5)	6	33	0	(1,013)	30
31	Total CCFT	(305)	2,067	(14,184)	340	(1,218)	976	(55)	304	(464)	(3,553)	1,348	(2)	(14,746)	31
	FEDERAL TAXES:														
32	CCFT - Prior Year Adjustment	571	5,666	1,185	274	(42,045)	2,538	484	(100)	1,111	903	(437)	(61)	(29,910)	32
33	FIT Capitalized Interest Adjustment	44	149	80	17	3,219	(273)	256	60	70	415	272	0	4,310	33
34	FIT Tax Depreciation - Declining Balance	0	0	0	0	0	0	0	0	0	0	0	0	0	34
35	FIT Tax Depreciation - SLRL	0	0	0	0	0	0	0	0	0	0	0	0	0	35
36	FIT Tax Depreciation - Fixed Assets	3,419	43,234	19,218	1,295	304,275	6,396	15,135	3,181	8,283	33,493	12,910	2,496	453,336	36
37	Miscellaneous Expense Adjustments - Federal	(7)	(61)	(12)	(7)	(515)	(4)	(40)	(9)	(11)	(66)	(42)	(2)	(776)	37
38	Capitalized Overhead - Cost For Gas Inventory	1	0	(0)	0	43	0	3	1	1	6	4	0	58	38
39	Capitalized Software Adjustment - Federal	0	0	0	0	0	0	0	0	0	0	0	0	0	39
40	FIT Preferred Dividend Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Subtotal Deductions	9,260	76,258	35,822	2,229	585,274	20,865	29,843	4,772	17,641	82,246	19,082	3,562	886,854	41
42	Taxable Income for FIT	(3,048)	25,960	(158,327)	4,357	105,351	19,672	3,994	4,648	(4,735)	(31,867)	21,106	12	(12,877)	42
43	Federal Income Tax	(640)	5,452	(33,249)	915	22,124	4,131	839	976	(994)	(6,692)	4,432	2	(2,704)	43
44	Federal Tax Credits	(4)	(55)	0	0	(440)	(4)	(10)	(1)	(11)	(41)	(7)	0	(572)	44
45	Tax Effect of MTD & Prod Tax Credits	0	0	0	0	0	0	0	0	0	0	0	0	0	45
46	Deferred Taxes - Interest	9	31	17	4	676	(57)	54	13	15	87	57	0	905	46
47	Deferred Taxes - Vacation	(1)	(10)	(2)	(1)	(81)	(1)	(6)	(1)	(2)	(10)	(7)	(0)	(122)	47
48	Amortization of Excess DFIT	124	(1,247)	(581)	(106)	2,605	(2,045)	4	361	17	229	98	2	(539)	48
49	Deferred Taxes - Fixed Assets	329	2,940	13,199	(218)	29,799	(2,521)	1,870	145	1,199	3,877	321	371	51,311	49
50	Total Federal Income Tax	(184)	7,111	(20,616)	594	54,682	(497)	2,750	1,493	224	(2,550)	4,896	375	48,278	50

ATTACHMENT A: Table 22
Pacific Gas and Electric Company
2023 CPUC General Rate Case (Application)
Results of Operations at Proposed Rates - Attrition
Total GRC - Electric and Gas Departments
(Thousands of Dollars)

Line No.	Description	Test Year 2023	Attrition Year 2024 Increase	Attrition Year 2024 Total	Attrition Year 2025 Increase	Attrition Year 2025 Total	Attrition Year 2026 Increase	Attrition Year 2026 Total	Line No.
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	
	REVENUE:								
1	Revenue Collected in Rates	16,174,730	1,048,246	17,222,975	860,324	18,083,299	680,408	18,763,707	1
2	Plus Other Operating Revenue	278,111	-	278,111	-	278,111	-	278,111	2
3	Total Operating Revenue	16,452,841	1,048,246	17,501,086	860,324	18,361,410	680,408	19,041,819	3
	OPERATING EXPENSES:								
4	Energy Costs	-	-	-	-	-	-	-	4
5	Production/Gathering	646,807	(2,790)	644,017	(152,383)	491,634	(166,683)	324,950	5
6	Storage	49,109	4,285	53,395	2,243	55,638	23,795	79,433	6
7	Transmission	760,036	(3,760)	756,276	8,744	765,021	13,868	778,889	7
8	Distribution	3,335,068	(110,691)	3,224,378	(99,193)	3,125,185	(99,699)	3,025,485	8
9	Customer Accounts	390,046	9,354	399,400	10,164	409,564	22,591	432,155	9
10	Uncollectibles	48,378	3,035	51,413	2,489	53,902	1,945	55,847	10
11	Customer Services	-	-	-	-	-	-	-	11
12	Administrative and General	2,164,060	9,458	2,173,518	17,922	2,191,440	14,579	2,206,019	12
13	Franchise & SFGR Tax Requirement	134,818	9,035	143,853	7,430	151,283	6,106	157,389	13
14	Amortization	31,491	-	31,491	(11,827)	19,664	(19,500)	164	14
15	Wage Change Impacts	-	-	-	-	-	-	-	15
16	Other Price Change Impacts	-	-	-	-	-	-	-	16
17	Other Adjustments	(5,083)	-	(5,083)	(111)	(5,194)	1,939	(3,255)	17
18	Subtotal Expenses:	7,554,731	(82,073)	7,472,658	(214,521)	7,258,136	(201,060)	7,057,076	18
	TAXES:								
19	Superfund	-	-	-	-	-	-	-	19
20	Property	626,563	116,094	742,658	114,174	856,832	120,727	977,559	20
21	Payroll	151,438	4,967	156,406	5,130	161,536	(15,474)	146,062	21
22	Business	1,710	-	1,710	-	1,710	(264)	1,446	22
23	Other	32,168	-	32,168	-	32,168	(4,964)	27,204	23
24	State Corporation Franchise	138,430	40,500	178,930	39,177	218,108	57,745	275,853	24
25	Federal Income	316,588	26,330	342,917	81,777	424,694	129,664	554,358	25
26	Total Taxes	1,266,897	187,891	1,454,788	240,259	1,695,047	287,435	1,982,482	26
27	Depreciation	3,893,547	460,229	4,353,775	413,050	4,766,826	176,232	4,943,058	27
28	Decommissioning	28,324	52,112	80,436	2,300	82,736	2,700	85,436	28
29	Other Decommissioning	-	-	-	-	-	-	-	29
30	Total Operating Expenses	12,743,499	618,159	13,361,657	441,087	13,802,744	265,307	14,068,052	30
31	Net for Return	3,709,342	430,087	4,139,429	419,237	4,558,666	415,101	4,973,767	31
32	Rate Base	50,876,285	5,930,614	56,806,898	5,703,111	62,510,010	5,645,618	68,155,628	32
	RATE OF RETURN:								
33	On Rate Base	**7.29%**		**7.29%**		**7.29%**		**7.30%**	33
34	On Equity *Note 1*								34

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

ATTACHMENT A: Table 23

Pacific Gas and Electric Company
2023 CPUC General Rate Case (Application)
Income Taxes at Proposed Rates - Attrition
Total GRC - Electric and Gas Departments
(Thousands of Dollars)

Line No.	Description	Test Year 2023	Attrition Year 2024 Increase	Attrition Year 2024 Total	Attrition Year 2025 Increase	Attrition Year 2025 Total	Attrition Year 2026 Increase	Attrition Year 2026 Total	Line No.
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	
1	Revenues	16,452,841	1,048,246	17,501,086	860,324	18,361,410	680,408	19,041,819	1
2	O&M Expenses	7,554,731	(82,073)	7,472,658	(214,521)	7,258,136	(201,060)	7,057,076	2
3	Other Decommissioning Expense	-	-	-	-	-	-	-	3
4	Superfund Tax	-	-	-	-	-	-	-	4
5	Taxes Other Than Income	811,879	121,061	932,941	119,305	1,052,245	100,026	1,152,271	5
6	Subotal	8,086,231	1,009,257	9,095,488	955,541	10,051,029	781,442	10,832,471	6
	DEDUCTIONS FROM TAXABLE INCOME:								
7	Interest Charge Adjustment	1,024,502	121,011	1,145,514	112,491	1,258,005	111,295	1,369,300	7
8	Fiscal/Calendar Property Tax Adjustment	36,940	-	36,940	-	36,940	-	36,940	8
9	Operating Expense Adjustments	(91,268)	(221)	(91,489)	13,578	(77,911)	19,704	(58,207)	9
10	Repair Deduction	1,771,773	13,670	1,785,443	76,192	1,861,635	(21,734)	1,839,901	10
11	Removal Cost Adjustment	142,713	-	142,713	2,222	144,935	2,238	147,173	11
12	Vacation Pay Adjustment	(5,307)	-	(5,307)	464	(4,843)	464	(4,379)	12
13	Mixed Service Cost Adjustment	126,724	-	126,724	(1,584)	125,140	(1,584)	123,557	13
14	Subtotal Deductions	3,006,078	134,460	3,140,538	203,364	3,343,902	110,382	3,454,284	14
	CCFT TAXES:								
15	CCFT Capitalized Interest Adjustment	8,096	-	8,096	(538)	7,557	(538)	7,019	15
16	CCFT Tax Depreciation - Declining Balance	-	-	-	-	-	-	-	16
17	CCFT Tax Depreciation - Fixed Assets	3,131,076	416,652	3,547,728	336,192	3,883,920	11,970	3,895,890	17
18	Miscellaneous Expense Adjustments - State	(5,088)	-	(5,088)	19	(5,070)	19	(5,051)	18
19	Capitalized Overhead - Cost For Gas Inventory	58	-	58	-	58	-	58	19
20	Capitalized Software Adjustment - State	205,066	-	205,066	(34,306)	170,760	(4,202)	166,558	20
21	Subtotal Deductions	6,345,285	551,112	6,896,397	504,730	7,401,127	117,630	7,518,758	21
22	Taxable Income for CCFT	1,740,946	458,145	2,199,091	450,810	2,649,901	663,812	3,313,713	22
23	CCFT	153,900	40,500	194,400	39,852	234,251	58,681	292,932	23
24	State Tax Credits	(3,314)	-	(3,314)	348	(2,966)	348	(2,618)	24
25	Current CCFT	150,585	40,500	191,085	40,200	231,285	59,029	290,314	25
26	Deferred Taxes - Reg Asset	-	-	-	-	-	-	-	26
27	Deferred Taxes - Interest	716	-	716	(48)	668	(48)	620	27
28	Deferred Taxes - Vacation	(469)	-	(469)	41	(428)	41	(387)	28
29	Deferred Taxes - Other	-	-	-	-	-	-	-	29
30	Deferred Taxes - Fixed Assets	(12,402)	-	(12,402)	(1,016)	(13,417)	(1,277)	(14,695)	30
31	Total CCFT	138,430	40,500	178,930	39,177	218,108	57,745	275,853	31
	FEDERAL TAXES:								
32	CCFT - Prior Year Adjustment	(120,844)	271,429	150,585	40,500	191,085	40,200	231,285	32
33	FIT Capitalized Interest Adjustment	8,333	-	8,333	(919)	7,414	(919)	6,494	33
34	FIT Tax Depreciation - Declining Balance	-	-	-	-	-	-	-	34
35	FIT Tax Depreciation - SLRL	-	-	-	-	-	-	-	35
36	FIT Tax Depreciation - Fixed Assets	2,750,172	298,757	3,048,930	289,310	3,338,240	69,910	3,408,150	36
37	Miscellaneous Expense Adjustments - Federal	(7,575)	-	(7,575)	28	(7,547)	28	(7,519)	37
38	Capitalized Overhead - Cost For Gas Inventory	58	-	58	-	58	-	58	38
39	Capitalized Software Adjustment - Federal	-	-	-	-	-	-	-	39
40	FIT Preferred Dividend Adjustment	-	-	-	-	-	-	-	40
41	Subtotal Deductions	5,636,223	704,646	6,340,869	532,283	6,873,152	219,601	7,092,753	41
42	Taxable Income for FIT	2,450,008	304,611	2,754,619	423,258	3,177,877	561,841	3,739,718	42
43	Federal Income Tax	514,502	63,968	578,470	88,884	667,354	117,987	785,341	43
44	Federal Tax Credits	(10,368)	-	(10,368)	596	(9,772)	596	(9,176)	44
45	Tax Effect of MTD & Prod Tax Credits	-	-	-	-	-	-	-	45
46	Deferred Taxes - Interest	1,750	-	1,750	(193)	1,557	(193)	1,364	46
47	Deferred Taxes - Vacation	(1,114)	-	(1,114)	97	(1,017)	97	(920)	47
48	Amortization of Excess DFIT	(85,152)	(2,555)	(87,707)	(2,631)	(90,338)	12,841	(77,497)	48
49	Deferred Taxes - Fixed Assets	(103,030)	(35,084)	(138,114)	(4,976)	(143,090)	(1,664)	(144,754)	49
50	Total Federal Income Tax	316,588	26,330	342,917	81,777	424,694	129,664	554,358	50

ATTACHMENT A: Table 24

Pacific Gas and Electric Company

2023 CPUC General Rate Case (Application)

Ratebase - Attrition

Total GRC - Electric and Gas Departments

(Thousands of Dollars)

Line No.		2023		2024			2025			2026			Line No.
		Full Year	WAVG Year	Full Year	WAVG Year	WAVG Increase	Full Year	WAVG Year	WAVG Increase	Full Year	WAVG Year	WAVG Increase	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	
	PLANT IN SERVICE												
1	Beginning of Year	89,597,507	89,619,839	97,832,492	97,696,978	8,077,140	106,401,426	106,289,814	8,592,836	115,810,178	115,561,992	9,272,178	1
2	Net Additions	8,279,929	4,234,022	8,661,636	4,440,133	206,110	9,522,873	4,874,501	434,368	9,773,998	4,978,176	103,676	2
3	Total	97,877,435	93,853,861	106,494,128	102,137,111	8,283,250	115,924,299	111,164,315	9,027,204	125,584,176	120,540,168	9,375,853	3
	WORKING CAPITAL												
4	Material & Supplies - Fuel	-	-	-	-	-	-	-	-	-	-	-	4
5	Material & Supplies	555,868	555,868	535,530	535,530	(20,338)	514,922	514,922	(20,608)	504,906	504,906	(10,015)	5
6	Working Cash	1,833,531	1,833,531	1,807,661	1,807,661	(25,870)	1,782,062	1,782,062	(25,599)	1,739,601	1,739,601	(42,460)	6
7	Total	2,389,399	2,389,399	2,343,190	2,343,190	(46,208)	2,296,983	2,296,983	(46,207)	2,244,508	2,244,508	(52,476)	7
	TRA ADJUSTMENTS												
8	Capitalized Interest	15,028	13,870	15,028	15,028	1,158	21,321	18,174	3,146	21,321	21,321	3,146	8
9	Deferred Vacation	43,673	42,930	43,673	43,673	743	36,043	39,858	(3,815)	36,043	36,043	(3,815)	9
10	CIAC Deferral	343,907	352,437	343,907	343,907	(8,530)	343,907	343,907	-	343,907	343,907	-	10
11	Total	402,607	409,237	402,607	402,607	(6,630)	401,270	401,939	(669)	401,270	401,270	(669)	11
12	CUSTOMER ADVANCES	94,732	94,732	94,732	94,732	-	94,732	94,732	-	94,732	94,732	-	12
	DEFERRED TAXES												
13	Accum Def Taxes - Reg Asset	(6,096)	(6,449)	(6,096)	(6,096)	353	(6,096)	(6,096)	-	(6,096)	(6,096)	-	13
14	Accum Def Taxes - Fixed Assets	3,122,440	3,433,709	3,291,148	3,206,794	(226,915)	3,641,539	3,466,344	259,550	4,053,993	3,847,766	381,422	14
15	Accum Def Taxes - Other	(97,460)	(48,730)	(225,178)	(161,319)	(112,589)	(325,757)	(275,468)	(114,148)	(366,979)	(346,368)	(70,900)	15
16	Accum Def ITC	110,968	114,635	110,968	110,968	(3,667)	110,309	110,309	(659)	110,926	110,926	617	16
17	Deferred Taxes-Other	-	-	-	-	-	-	-	-	-	-	-	17
18	Total Deferred Taxes	3,129,851	3,493,164	3,170,842	3,150,346	(342,818)	3,419,996	3,295,089	144,743	3,791,843	3,606,228	311,138	18
	DEPRECIATION RESERVE												
19	Beginning of Year	40,973,909	40,973,909	43,411,842	43,421,219	2,447,311	46,231,266	46,238,344	2,817,125	49,681,389	49,733,299	3,494,955	19
20	Depreciation Expense	3,921,871	1,960,935	4,434,211	2,217,106	256,170	4,849,561	2,424,781	207,675	5,028,494	2,514,247	89,466	20
21	Net Salvage/Retirements	(1,483,937)	(746,528)	(1,614,787)	(807,394)	(60,865)	(1,399,439)	(699,719)	107,674	(1,836,376)	(918,188)	(218,469)	21
22	Total	43,411,842	42,188,316	46,231,266	44,830,931	2,642,615	49,681,389	47,963,406	3,132,474	52,873,507	51,329,358	3,365,952	22
23	RATE BASE	54,033,015	50,876,285	59,743,085	56,806,898	5,930,614	65,426,435	62,510,010	5,703,111	71,469,871	68,155,628	5,645,618	23

ATTACHMENT A: Table 25
Pacific Gas and Electric Company
2023 CPUC General Rate Case (Application - September 7, 2022 Update)
2023-2026 GRC Revenue Requirement Updates Since February 2022 Submission
(Amounts in $Millions)

Line No.	Description	2023	2024	2025	2026
1	RRQ as per February 28, 2022 update	15,339	16,357	17,113	17,674
2	RRQ updates				
3	Capital Escalation update	159	369	584	785
4	Expense Escalation update	641	453	332	256
5	Amortization of Protected Excess Deferred Income Taxes (EDIT)	47	45	45	32
6	Gas Transmission Tax Repairs update	(18)	(16)	(16)	(16)
7	Inflation Reduction Act - Corporate Minimum Tax update	5	15	26	33
8	Total changes from February 28, 2022 RRQ	835	866	971	1,090
9	RRQ as per September 7, 2022 update[1]	16,175	17,223	18,083	18,764

1 Forecast corrections associated with Exhibit (PG&E-4) Chapter 4.6, Enhanced Powerline Safety Settings Program and Chapter 9 Vegetation Management will be updated in the Joint Comparison Exhibit Results of Operations Model.

PACIFIC GAS AND ELECTRIC COMPANY

CHAPTER 5

UPDATED ILLUSTRATIVE ELECTRIC AND GAS RATES

PACIFIC GAS AND ELECTRIC COMPANY
CHAPTER 5
UPDATED ILLUSTRATIVE ELECTRIC AND GAS RATES

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PACIFIC GAS AND ELECTRIC COMPANY
CHAPTER 5
UPDATED ILLUSTRATIVE ELECTRIC AND GAS RATES

A. Introduction

This testimony provides updated electric and gas illustrative rates tables and attachments as provided in Exhibit (PG&E-12), Chapter 4, Illustrative Electric Rates and Exhibit (PG&E-12), Chapter 5, Illustrative Gas Rates. The rate impacts presented in this update incorporate the incremental revenue requirements presented in Table 4-1 of Chapter 4 of Exhibit (PG&E-33) and continue to be based on present rates and revenue allocation and rate design methodologies in effect as of January 1, 2022.

B. Updated Illustrative Electric Rates (Witness: Ben Kolnowski)

Attachment A provides updates to Table 4-5 through Table 4-8 provided in Exhibit (PG&E-12) Chapter 4, Illustrative Electric Rates, reflecting the Electric Distribution and Electric Generation revenue requirements updates provided in Chapter 4 of this exhibit. Attachment B provides updates to illustrative average rates as presented in Attachment A of Exhibit (PG&E-12), Chapter 4, Illustrative Rates, reflecting the Electric Distribution and Electric Generation revenue requirements updates provided in Chapter 4 of this exhibit. Attachment C provides updates to the illustrative bill impacts by climate zone provided in Attachment B of Exhibit (PG&E-12), Chapter 4, Illustrative Electric Rates reflecting the Electric Distribution and Electric Generation revenue requirements updates provided in Chapter 4 of this exhibit.

C. Updated Illustrative Gas Rates (Witnesses: Patricia Gideon (Gas Transmission and Storage Rates), Ken Niemi (End User Gas Rates Calculations))

1. Updated GT&S Rates (Witness: Patricia Gideon)

Attachment E to this chapter provides updates to Tables 1 through 12 provided in Attachment B of Exhibit (PG&E-12), Chapter 5, Illustrative Gas Rates, reflecting the GT&S revenue requirements updates provided in Chapter 4 of this exhibit. These tables include updates to the illustrative

core and noncore revenue responsibility, and illustrative backbone, storage, local transmission, customer access, and self-balancing credit rates.

2. Updated End-User Gas Rates (Witness: Ken Niemi)

Attachment D to this chapter provides updates to the illustrative end user tables, Tables 1 through 9, provided in Attachment A of Exhibit (PG&E-12), Chapter 5, Illustrative Gas Rates, reflecting the GT&S and Gas Distribution revenue requirements updates provided in Chapter 4 of this exhibit. Attachment F to this chapter provides updates to the illustrative end-user gas Care and Non-Care residential bill impacts by baseline territory provided in Attachment C of Exhibit (PG&E-12), Chapter 5, Illustrative Gas Rates, reflecting the GT&S and Gas Distribution revenue requirements updates provided in Chapter 4 of this exhibit.

PACIFIC GAS AND ELECTRIC COMPANY

CHAPTER 5

ATTACHMENT A

CHANGES IN REVENUE REQUIREMENT AND ILLUSTRATIVE AVERAGE RATES

TABLE 4-5
REVENUE REQUIREMENT AND PERCENTAGE CHANGE
(MILLIONS OF DOLLARS)

Line No.	Revenue Requirement Function	Adjusted 2022	Proposed 2023	Change to Add to Present Rates
1	Electric Distribution	$5,641	$8,766	$3,125
2	Electric Generation	$2,483	$2,491	$8
3	Electric Total	$8,124	$11,257	$3,133

TABLE 4-6
REVENUE REQUIREMENT AND PERCENTAGE CHANGE
(MILLIONS OF DOLLARS)

Line No.	Rate Component	Current Revenue[(a)]	Revenue With GRC Increase	Change in Revenue[(b)]	Percentage Change
1	Distribution (Bundled and DA/CCA)	$5,971	$8,972	$3,002	50.3%
2	PPP (Bundled, DA/CCA and DL)	$1,392	$1,518	$126	9.1%
3	Generation (Bundled Only Including Bundled PCIA)	$3,388	$3,360	$(27)	-0.8%
4	PCIA (DA/CCA Only)	$1,701	$1,738	$38	2.2%
5	NSGC	$262	$260	$(2)	-0.7%

(a) Based on 2021 Sales Forecast approved in PG&E's ERRA Application by D.20-12-038, and rates effective January 1, 2022.

(b) The total change in revenue is based on the "Summary of the 2023 GRC Request" presented in Table 4-1 in Exhibit (PG&E-33), Chapter 4.

TABLE 4-7
CHANGE IN ILLUSTRATIVE AVERAGE RATES FOR BUNDLED CUSTOMERS

Line No.	Class/Schedule	Current Average Rate (¢/kWh)	Average Rate with GRC Increase (¢/kWh)	% Change from January 1, 2022 Rates
1	Residential	26.81	31.88	18.9%
2	Small L&P	29.60	35.49	19.9%
3	Medium L&P	26.10	29.81	14.2%
4	B-19 Total	22.36	25.24	12.9%
5	Streetlights	31.66	34.71	9.6%
6	Standby	17.15	18.80	9.7%
7	Agriculture	26.99	32.39	20.0%
8	B-20 Total	17.26	18.41	6.7%
9	System	25.14	29.40	17.0%

Note: Based on 2021 Sales Forecast approved in PG&E's ERRA Application by D.20-12-038, and rates effective January 1, 2022.

TABLE 4-8
CHANGE IN ILLUSTRATIVE AVERAGE RATES FOR DA/CCA CUSTOMERS

Line No.	Class/Schedule	Current Average Rate (¢/kWh)	Average Rate with GRC Increase (¢/kWh)	% Change from January 1, 2022 Rates
1	Residential	22.27	28.00	25.7%
2	Small L&P	22.48	28.51	26.8%
3	Medium L&P	18.60	22.47	20.8%
4	B-19 Total	14.44	17.36	20.2%
5	Streetlights	21.77	24.98	14.7%
6	Standby	18.56	22.32	20.3%
7	Agriculture	18.74	23.48	25.3%
8	B-20 Total	9.54	10.93	14.6%
9	System	17.34	21.32	22.9%

Note: Based on 2021 Sales Forecast approved in PG&E's ERRA Application by D.20-12-038, and rates effective January 1, 2022.

PACIFIC GAS AND ELECTRIC COMPANY

CHAPTER 5

ATTACHMENT B

ILLUSTRATIVE PROPOSED REVENUE AND AVERAGE RATES

Pacific Gas & Electric Company
2023 GRC - September 2022 Filing - 2023
Sunday, January 1, 2023

BDLD RESULTS

Class/Schedule	Total Revenue At Present	Generation Revenue	TO Revenue	TAC Revenue	TRBAA Revenue	T-ECRA Revenue	RS Revenue	Dist Revenue	PPP Revenue	ND Revenue	WFC Revenue	WH Revenue	CTC Revenue	ECRA Revenue	NSGC Revenue	Residential & Small Business AB32 Credit Revenue	Climate Credit & EITE Revenue	CIA Revenue	PCIA Revenue	Total Proposed Revenue
RESIDENTIAL																				
E-1	$2,628,419,815	$962,932,722	$407,579,913	$6,471,216	-$20,605,714	$0	$991,559	$1,495,925,473	$187,804,104	-$1,137,529	$52,271,979	$12,005,771	$303,113	$766,681	$37,380,198	$0	-$51,419,549	$31,953,196		$3,123,223,133
EL-1	$897,044,230	$523,936,032	$221,766,222	$3,521,020	-$11,211,670	$0	$539,507	$368,161,383	$39,535,244	-$618,941	$0	$0	$164,926	$417,156	$20,338,786	$0	-$26,188,531	($72,614,287)		$1,067,746,846
TOTAL RES	$3,525,464,046	$1,486,868,754	$629,346,135	$9,992,236	-$31,817,383	$0	$1,531,066	$1,864,086,856	$227,339,347	-$1,756,470	$52,271,979	$12,005,771	$468,039	$1,183,837	$57,718,984	$0	-$77,608,080	($40,661,090)		$4,190,969,979
SMALL L&P																				
A-1	$591,436,217	$216,117,204	$67,759,073	$1,497,488	-$4,768,317	$0	$164,844	$360,537,730	$44,996,968	-$263,232	$12,825,150	$2,851,414	$67,195	$177,415	$6,230,957	$0	-$600,126			$707,593,764
A-6	$143,392,453	$54,738,083	$17,607,217	$388,959	-$1,238,528	$0	$42,835	$85,771,898	$10,636,606	-$68,372	$3,334,024	$741,253	$17,453	$46,082	$1,618,436	$0	-$48,518			$173,587,428
A-15	$14,244	$1,372	$434	$10	-$31	$0	$1	$12,773	$289	-$2	$82	$18	$0	$1	$40	$0	$0			$14,988
TC-1	$4,050,805	$1,439,478	$492,748	$10,890	-$34,677	$0	$1,199	$2,735,057	$126,560	-$1,914	$93,453	$20,777	$489	$1,290	$45,314	$0	$0			$4,930,663
TOTAL SMALL	$738,893,719	$272,296,136	$85,859,472	$1,897,347	-$6,041,552	$0	$208,879	$449,057,458	$55,760,423	-$333,520	$16,252,709	$3,613,462	$85,138	$224,789	$7,894,747	$0	-$648,644			$886,126,843
MEDIUM L&P																				
A-10 T	$186,025	$93,246	$34,370	$805	-$2,562	$0	$83	$42,533	$21,292	-$141	$6,905	$847	$39	$95	$3,053	$0	$0			$200,563
A-10 P	$5,942,884	$2,548,273	$1,062,231	$18,530	-$59,002	$0	$2,563	$2,428,216	$500,264	-$3,257	$159,010	$26,575	$896	$2,195	$70,291	$0	$0			$6,756,785
A-10 S	$642,315,388	$287,798,366	$102,289,131	$1,869,058	-$5,951,474	$0	$246,795	$270,582,794	$51,148,415	-$328,548	$15,987,211	$2,941,601	$90,354	$221,437	$7,090,191	$0	-$172,325			$733,813,006
TOTAL MEDIUM	$648,444,297	$290,439,885	$103,385,733	$1,888,392	-$6,013,038	$0	$249,440	$273,053,543	$51,669,970	-$331,946	$16,153,125	$2,969,023	$91,289	$223,728	$7,163,535	$0	-$172,325			$740,770,355
B-19 CLASS																				
B-19 FIRM T	$1,361,297	$707,076	$296,693	$5,157	-$16,420	$0	$716	$242,074	$129,816	-$906	$44,253	$5,428	$228	$611	$19,562	$0	-$2,089			$1,432,198
B-19 V T	$1,626,257	$954,626	$299,233	$7,370	-$23,469	$0	$722	$158,289	$185,543	-$1,296	$63,249	$7,758	$327	$873	$27,960	$0	$0			$1,681,185
Total B-19 T	$2,987,554	$1,661,702	$595,926	$12,527	-$39,890	$0	$1,438	$400,363	$315,359	-$2,202	$107,502	$13,187	$555	$1,484	$47,522	$0	-$2,089			$3,113,383
B-19 FIRM P	$63,204,467	$30,251,738	$9,794,062	$236,952	-$754,504	$0	$23,630	$22,071,091	$5,964,277	-$41,652	$2,033,371	$286,836	$10,497	$28,073	$898,866	$0	-$229,463			$70,573,774
B-19 V P	$23,959,941	$11,614,554	$3,732,413	$92,321	-$293,970	$0	$9,005	$7,858,925	$2,316,869	-$16,228	$788,899	$111,286	$4,090	$10,938	$350,216	$0	$0			$26,579,317
Total B-19 P	$87,164,408	$41,866,292	$13,526,476	$329,273	-$1,048,474	$0	$32,636	$29,930,017	$8,281,145	-$57,880	$2,822,270	$398,122	$14,586	$39,011	$1,249,083	$0	-$229,463			$97,153,091
B-19 FIRM S	$209,680,053	$100,271,967	$28,293,177	$684,904	-$2,180,879	$0	$68,263	$83,147,621	$18,120,342	-$120,394	$5,877,416	$919,213	$30,340	$81,144	$2,598,154	$0	-$409,745			$237,381,523
B-19 V S	$466,196,555	$225,099,148	$58,776,077	$1,577,436	-$5,022,887	$0	$141,810	$183,556,632	$41,643,087	-$277,286	$13,492,795	$2,110,240	$69,878	$186,887	$5,983,934	$0	$0			$527,337,752
Total B-19 S	$675,876,608	$325,371,115	$87,069,254	$2,262,340	-$7,203,766	$0	$210,073	$266,704,252	$59,763,429	-$397,680	$19,370,211	$3,029,454	$100,218	$268,032	$8,582,089	$0	-$409,745			$764,719,276
B-19 T	$2,987,554	$1,661,702	$595,926	$12,527	-$39,890	$0	$1,438	$400,363	$315,359	-$2,202	$107,502	$13,187	$555	$1,484	$47,522	$0	-$2,089			$3,113,383
B-19 P	$87,164,408	$41,866,292	$13,526,476	$329,273	-$1,048,474	$0	$32,636	$29,930,017	$8,281,145	-$57,880	$2,822,270	$398,122	$14,586	$39,011	$1,249,083	$0	-$229,463			$97,153,091
B-19 S	$675,876,608	$325,371,115	$87,069,254	$2,262,340	-$7,203,766	$0	$210,073	$266,704,252	$59,763,429	-$397,680	$19,370,211	$3,029,454	$100,218	$268,032	$8,582,089	$0	-$409,745			$764,719,276
TOTAL B-19	$766,028,570	$368,899,108	$101,191,656	$2,604,140	-$8,292,130	$0	$244,147	$297,034,632	$68,359,933	-$457,762	$22,299,982	$3,440,762	$115,359	$308,526	$9,878,693	$0	-$641,298			$864,985,749
STREETLIGHTS	$24,334,749	$6,915,214	$2,303,559	$58,409	-$185,987	$0	$5,604	$16,033,488	$720,561	-$10,267	$501,229	$94,530	$2,181	$6,920	$227,166	$0	$0			$26,672,608
STANDBY																				
STANDBY T	$50,736,422	$25,411,751	$13,397,560	$239,433	-$762,406	$0	$32,376	$10,209,209	$6,326,450	-$42,088	$2,054,666	$226,832	$8,104	$28,367	$1,924,752	$0	-$4,673,131			$54,381,873
STANDBY P	$4,290,532	$853,616	$418,393	$6,309	-$20,089	$0	$1,011	$4,389,535	$210,604	-$1,109	$54,139	$23,907	$214	$747	$50,716	$0	-$162,332			$5,825,662
STANDBY S	$1,285,346	$450,813	$140,734	$3,821	-$12,168	$0	$340	$854,203	$121,886	-$672	$32,792	$7,341	$129	$453	$30,719	$0	-$88,651			$1,541,741
TOTAL STANDBY	$56,312,300	$26,716,179	$13,956,686	$249,564	-$794,663	$0	$33,727	$15,452,947	$6,658,940	-$43,869	$2,141,598	$258,080	$8,446	$29,567	$2,006,186	$0	-$4,924,113			$61,749,276
AGRICULTURE																				
AG-1A	$5,406,711	$1,248,187	$329,203	$8,343	-$26,566	$0	$801	$5,177,750	$262,425	-$1,467	$71,595	$14,052	$349	$988	$31,934	$0	$0			$7,117,595
AG-RA	$5,633,307	$1,477,746	$460,489	$11,670	-$37,161	$0	$1,120	$4,778,476	$367,081	-$2,051	$100,148	$19,655	$489	$1,383	$44,669	$0	$0			$7,223,713
AG-VA	$3,512,546	$895,889	$284,702	$7,215	-$22,975	$0	$693	$3,024,351	$226,952	-$1,268	$61,917	$12,152	$302	$855	$27,617	$0	$0			$4,518,402
AG-4A	$116,876,650	$26,941,442	$8,285,851	$209,992	-$668,658	$0	$20,156	$108,655,545	$6,605,105	-$36,913	$1,802,018	$353,670	$8,792	$24,879	$803,754	$0	-$7,838			$152,997,795
AG-5A	$35,513,544	$12,214,095	$3,467,262	$87,872	-$279,804	$0	$8,434	$23,943,184	$2,763,945	-$15,446	$754,065	$147,995	$3,679	$10,411	$336,336	$0	-$384			$43,441,644
AG-1B	$11,506,125	$3,481,864	$899,090	$22,786	-$72,555	$0	$2,187	$9,239,334	$677,804	-$4,005	$195,535	$38,376	$954	$2,700	$87,215	$0	-$5,354			$14,565,930
AG-RB	$6,475,482	$1,745,206	$520,538	$13,192	-$42,007	$0	$1,266	$5,481,020	$392,422	-$2,319	$113,207	$22,218	$552	$1,563	$50,494	$0	$0			$8,297,353
AG-VB	$4,469,075	$1,278,808	$440,015	$11,151	-$35,509	$0	$1,070	$3,427,301	$331,718	-$1,960	$95,695	$18,781	$467	$1,321	$42,683	$0	$0			$5,611,542
AG-4B	$233,566,104	$72,150,491	$18,259,072	$462,747	-$1,473,485	$0	$44,416	$185,541,394	$13,765,112	-$81,343	$3,971,007	$779,364	$19,374	$54,824	$1,771,189	$0	-$47,228			$295,216,934
AG-4C	$26,423,810	$7,931,274	$2,370,366	$60,073	-$191,286	$0	$5,766	$20,407,216	$1,786,967	-$10,560	$515,510	$101,176	$2,515	$7,117	$229,933	$0	-$12,214			$33,203,853
AG-5B	$554,397,931	$219,517,009	$62,771,448	$1,590,843	-$5,065,580	$0	$152,694	$318,807,680	$39,565,032	-$279,642	$13,651,616	$2,679,315	$66,605	$188,476	$6,089,032	$0	-$187,662			$659,546,865
AG-5C	$328,195,034	$154,493,053	$49,880,019	$1,264,130	-$4,025,257	$0	$121,335	$115,673,326	$31,439,525	-$222,212	$10,847,971	$2,129,062	$52,926	$149,768	$4,838,522	$0	-$79,223			$366,562,944
Total AG A	$166,942,758	$42,777,360	$12,827,507	$325,093	-$1,035,164	$0	$31,204	$145,579,306	$10,225,508	-$57,146	$2,789,743	$547,525	$13,611	$38,516	$1,244,309	$0	-$8,222			$215,299,149
Total AG B	$1,165,033,562	$460,597,703	$135,140,547	$3,424,924	-$10,905,679	$0	$328,736	$658,577,271	$87,958,579	-$602,042	$29,390,541	$5,768,293	$143,393	$405,769	$13,109,067	$0	-$331,681			$1,383,005,422
TOTAL AG	$1,331,976,320	$503,375,064	$147,968,053	$3,750,017	-$11,940,843	$0	$359,939	$804,156,577	$98,184,087	-$659,187	$32,180,284	$6,315,818	$157,004	$444,285	$14,353,376	$0	-$339,902			$1,598,304,571
B-20 CLASS																				
B-20 FIRM T FPP T	$277,719,190	$176,835,551	$55,040,418	$1,459,352	-$4,646,885	$0	$129,201	$994,929	$32,488,471	-$256,529	$12,523,243	$1,056,110	$55,483	$172,897	$4,815,390	$0	-$2,393,664			$278,273,967
TOTAL	$277,719,190	$176,835,551	$55,040,418	$1,459,352	-$4,646,885	$0	$129,201	$994,929	$32,488,471	-$256,529	$12,523,243	$1,056,110	$55,483	$172,897	$4,815,390	$0	-$2,393,664			$278,273,967
B-20 FIRM P FPP P	$338,338,384	$174,884,505	$51,869,879	$1,346,075	-$4,286,185	$0	$121,703	$101,461,974	$32,951,220	-$236,616	$11,551,165	$1,487,767	$55,146	$159,477	$4,441,610	$0	-$2,981,378			$372,826,341
TOTAL	$338,338,384	$174,884,505	$51,869,879	$1,346,075	-$4,286,185	$0	$121,703	$101,461,974	$32,951,220	-$236,616	$11,551,165	$1,487,767	$55,146	$159,477	$4,441,610	$0	-$2,981,378			$372,826,341
B-20 FIRM S FPP S	$110,387,259	$53,254,158	$16,818,348	$392,662	-$1,250,317	$0	$39,457	$40,247,366	$10,156,319	-$69,023	$3,369,575	$480,494	$16,734	$46,521	$1,295,656	$0	-$1,025,840			$123,772,110
TOTAL	$110,387,259	$53,254,158	$16,818,348	$392,662	-$1,250,317	$0	$39,457	$40,247,366	$10,156,319	-$69,023	$3,369,575	$480,494	$16,734	$46,521	$1,295,656	$0	-$1,025,840			$123,772,110
B-20 T	$277,719,190	$176,835,551	$55,040,418	$1,459,352	-$4,646,885	$0	$129,201	$994,929	$32,488,471	-$256,529	$12,523,243	$1,056,110	$55,483	$172,897	$4,815,390	$0	-$2,393,664			$278,273,967
B-20 P	$338,338,384	$174,884,505	$51,869,879	$1,346,075	-$4,286,185	$0	$121,703	$101,461,974	$32,951,220	-$236,616	$11,551,165	$1,487,767	$55,146	$159,477	$4,441,610	$0	-$2,981,378			$372,826,341
B-20 S	$110,387,259	$53,254,158	$16,818,348	$392,662	-$1,250,317	$0	$39,457	$40,247,366	$10,156,319	-$69,023	$3,369,575	$480,494	$16,734	$46,521	$1,295,656	$0	-$1,025,840			$123,772,110
TOTAL B-20	$726,444,834	$404,974,213	$123,728,646	$3,198,089	-$10,183,388	$0	$290,361	$142,704,270	$75,596,010	-$562,168	$27,443,983	$3,024,371	$127,363	$378,895	$10,552,656	$0	-$6,400,882			$774,872,418
SYSTEM	**$7,817,898,833**	**$3,360,484,555**	**$1,207,739,940**	**$23,638,193**	**-$75,268,984**	**$0**	**$2,923,163**	**$3,861,579,769**	**$584,289,271**	**-$4,155,190**	**$169,244,890**	**$31,721,818**	**$1,054,819**	**$2,800,546**	**$109,795,344**	**$0**	**-$90,735,244**	**-$40,661,090**	**$0**	**$9,144,451,798**

Pacific Gas & Electric Company
2023 GRC - September 2022 Filing - 2023
Sunday, January 1, 2023

BDLD RESULTS

Class/Schedule	Total Sales (kWh)	Revenue At Present Rates	Generation Rates	TO Rates	TAC Rates	TRBAA Rates	T-ECRA Rates	RS Rates	Dist Rates	PPP Rates	ND Rates	WFC Rates	WH Rates	CTC Rates	ECRA Rates	NSGC Rates	Residential & Small Business AB32 Credit Rates	Climate Credit & EITE Rates	CIA Rates	PCIA Rates	Total Proposed Rates	Percent Change
RESIDENTIAL																						
E-1	8,514,772,192	$0.30869	$0.11309	$0.04787	$0.00076	-$0.00242	$0.00000	$0.00012	$0.17569	$0.02206	-$0.00013	$0.00614	$0.00141	$0.00004	$0.00009	$0.00439	$0.00000	-$0.00604	$0.00375		$0.36680	18.8%
EL-1	4,632,937,662	$0.19362	$0.11309	$0.04787	$0.00076	-$0.00242	$0.00000	$0.00012	$0.07947	$0.00853	-$0.00013	$0.00000	$0.00000	$0.00004	$0.00009	$0.00439	$0.00000	-$0.00565	-$0.01567		$0.23047	19.0%
TOTAL RES	13,147,709,854	$0.26814	$0.11309	$0.04787	$0.00076	-$0.00242	$0.00000	$0.00012	$0.14178	$0.01729	-$0.00013	$0.00398	$0.00091	$0.00004	$0.00009	$0.00439	$0.00000	-$0.00590	-$0.00309		$0.31876	18.9%
SMALL L&P																						
A-1	1,970,378,771	$0.30016	$0.10968	$0.03439	$0.00076	-$0.00242	$0.00000	$0.00008	$0.18298	$0.02284	-$0.00013	$0.00651	$0.00145	$0.00003	$0.00009	$0.00316	$0.00000	-$0.00030			$0.35912	19.6%
A-6	511,788,493	$0.28018	$0.10695	$0.03440	$0.00076	-$0.00242	$0.00000	$0.00008	$0.16759	$0.02078	-$0.00013	$0.00651	$0.00145	$0.00003	$0.00009	$0.00316	$0.00000	-$0.00009			$0.33918	21.1%
A-15	12,624	$1.12831	$0.10869	$0.03439	$0.00076	-$0.00242	$0.00000	$0.00008	$1.01181	$0.02286	-$0.00013	$0.00652	$0.00145	$0.00003	$0.00009	$0.00316	$0.00000	$0.00000			$1.18730	5.2%
TC-1	14,329,292	$0.28269	$0.10046	$0.03439	$0.00076	-$0.00242	$0.00000	$0.00008	$0.19087	$0.00883	-$0.00013	$0.00652	$0.00145	$0.00003	$0.00009	$0.00316	$0.00000	$0.00000			$0.34410	21.7%
TOTAL SMALL	2,496,509,180	$0.29597	$0.10907	$0.03439	$0.00076	-$0.00242	$0.00000	$0.00008	$0.17987	$0.02234	-$0.00013	$0.00651	$0.00145	$0.00003	$0.00009	$0.00316	$0.00000	-$0.00026			$0.35495	19.9%
MEDIUM L&P																						
A-10 T	1,058,800	$0.17569	$0.08807	$0.03246	$0.00076	-$0.00242	$0.00000	$0.00008	$0.04017	$0.02011	-$0.00013	$0.00652	$0.00080	$0.00004	$0.00009	$0.00288	$0.00000	$0.00000			$0.18943	7.8%
A-10 P	24,381,091	$0.24375	$0.10452	$0.04357	$0.00076	-$0.00242	$0.00000	$0.00011	$0.09959	$0.02052	-$0.00013	$0.00652	$0.00109	$0.00004	$0.00009	$0.00288	$0.00000	$0.00000			$0.27713	13.7%
A-10 S	2,459,286,627	$0.26118	$0.11703	$0.04159	$0.00076	-$0.00242	$0.00000	$0.00010	$0.11002	$0.02080	-$0.00013	$0.00650	$0.00120	$0.00004	$0.00009	$0.00288	$0.00000	-$0.00007			$0.29838	14.2%
TOTAL MEDIUM	2,484,726,518	$0.26097	$0.11689	$0.04161	$0.00076	-$0.00242	$0.00000	$0.00010	$0.10989	$0.02080	-$0.00013	$0.00650	$0.00119	$0.00004	$0.00009	$0.00288	$0.00000	-$0.00007			$0.29813	14.2%
B-19 CLASS																						
B-19 FIRM T	6,785,294	$0.20062	$0.10421	$0.04373	$0.00076	-$0.00242	$0.00000	$0.00011	$0.03568	$0.01913	-$0.00013	$0.00652	$0.00080	$0.00003	$0.00009	$0.00288	$0.00000	-$0.00031			$0.21107	5.2%
B-19 V T	9,698,022	$0.16769	$0.09844	$0.03086	$0.00076	-$0.00242	$0.00000	$0.00007	$0.01632	$0.01913	-$0.00013	$0.00652	$0.00080	$0.00003	$0.00009	$0.00288	$0.00000	$0.00000			$0.17335	3.4%
Total B-19 T	16,483,316	$0.18125	$0.10081	$0.03615	$0.00076	-$0.00242	$0.00000	$0.00009	$0.02429	$0.01913	-$0.00013	$0.00652	$0.00080	$0.00003	$0.00009	$0.00288	$0.00000	-$0.00013			$0.18888	4.2%
B-19 FIRM P	311,778,662	$0.20272	$0.09703	$0.03141	$0.00076	-$0.00242	$0.00000	$0.00008	$0.07079	$0.01913	-$0.00013	$0.00652	$0.00092	$0.00003	$0.00009	$0.00288	$0.00000	-$0.00074			$0.22636	11.7%
B-19 V P	121,475,160	$0.19724	$0.09561	$0.03073	$0.00076	-$0.00242	$0.00000	$0.00007	$0.06470	$0.01907	-$0.00013	$0.00649	$0.00092	$0.00003	$0.00009	$0.00288	$0.00000	$0.00000			$0.21880	10.9%
Total B-19 P	433,253,822	$0.20119	$0.09663	$0.03122	$0.00076	-$0.00242	$0.00000	$0.00008	$0.06908	$0.01911	-$0.00013	$0.00651	$0.00092	$0.00003	$0.00009	$0.00288	$0.00000	-$0.00053			$0.22424	11.5%
B-19 FIRM S	901,189,624	$0.23267	$0.11127	$0.03140	$0.00076	-$0.00242	$0.00000	$0.00008	$0.09226	$0.02011	-$0.00013	$0.00652	$0.00102	$0.00003	$0.00009	$0.00288	$0.00000	-$0.00045			$0.26341	13.2%
B-19 V S	2,075,573,104	$0.22461	$0.10845	$0.02832	$0.00076	-$0.00242	$0.00000	$0.00007	$0.08844	$0.02006	-$0.00013	$0.00650	$0.00102	$0.00003	$0.00009	$0.00288	$0.00000	$0.00000			$0.25407	13.1%
Total B-19 S	2,976,762,727	$0.22705	$0.10930	$0.02925	$0.00076	-$0.00242	$0.00000	$0.00007	$0.08960	$0.02008	-$0.00013	$0.00651	$0.00102	$0.00003	$0.00009	$0.00288	$0.00000	-$0.00014			$0.25690	13.1%
B-19 T	16,483,316	$0.18125	$0.10081	$0.03615	$0.00076	-$0.00242	$0.00000	$0.00009	$0.02429	$0.01913	-$0.00013	$0.00652	$0.00080	$0.00003	$0.00009	$0.00288	$0.00000	-$0.00013			$0.18888	4.2%
B-19 P	433,253,822	$0.20119	$0.09663	$0.03122	$0.00076	-$0.00242	$0.00000	$0.00008	$0.06908	$0.01911	-$0.00013	$0.00651	$0.00092	$0.00003	$0.00009	$0.00288	$0.00000	-$0.00053			$0.22424	11.5%
B-19 S	2,976,762,727	$0.22705	$0.10930	$0.02925	$0.00076	-$0.00242	$0.00000	$0.00007	$0.08960	$0.02008	-$0.00013	$0.00651	$0.00102	$0.00003	$0.00009	$0.00288	$0.00000	-$0.00014			$0.25690	13.1%
TOTAL B-19	3,426,499,865	$0.22356	$0.10766	$0.02953	$0.00076	-$0.00242	$0.00000	$0.00007	$0.08669	$0.01995	-$0.00013	$0.00651	$0.00100	$0.00003	$0.00009	$0.00288	$0.00000	-$0.00019			$0.25244	12.9%
STREETLIGHTS	76,853,926	$0.31664	$0.08998	$0.02997	$0.00076	-$0.00242	$0.00000	$0.00007	$0.20862	$0.00938	-$0.00013	$0.00652	$0.00123	$0.00003	$0.00009	$0.00296	$0.00000	$0.00000			$0.34706	9.6%
STANDBY																						
STANDBY T	315,043,911	$0.16105	$0.08066	$0.04253	$0.00076	-$0.00242	$0.00000	$0.00010	$0.03241	$0.02008	-$0.00013	$0.00652	$0.00072	$0.00003	$0.00009	$0.00611	$0.00000	-$0.01483			$0.17262	7.2%
STANDBY P	8,301,158	$0.51686	$0.10283	$0.05040	$0.00076	-$0.00242	$0.00000	$0.00012	$0.52879	$0.02537	-$0.00013	$0.00652	$0.00288	$0.00003	$0.00009	$0.00611	$0.00000	-$0.01956			$0.70179	35.8%
STANDBY S	5,028,099	$0.25563	$0.08966	$0.02799	$0.00076	-$0.00242	$0.00000	$0.00007	$0.16989	$0.02424	-$0.00013	$0.00652	$0.00146	$0.00003	$0.00009	$0.00611	$0.00000	-$0.01763			$0.30662	19.9%
TOTAL STANDBY	328,373,169	$0.17149	$0.08136	$0.04250	$0.00076	-$0.00242	$0.00000	$0.00010	$0.04706	$0.02028	-$0.00013	$0.00652	$0.00079	$0.00003	$0.00009	$0.00611	$0.00000	-$0.01500			$0.18805	9.7%
AGRICULTURE																						
AG-1A	10,977,792	$0.49251	$0.11370	$0.02999	$0.00076	-$0.00242	$0.00000	$0.00007	$0.47166	$0.02391	-$0.00013	$0.00652	$0.00128	$0.00003	$0.00009	$0.00291	$0.00000	$0.00000			$0.64836	31.6%
AG-RA	15,355,735	$0.36685	$0.09623	$0.02999	$0.00076	-$0.00242	$0.00000	$0.00007	$0.31119	$0.02391	-$0.00013	$0.00652	$0.00128	$0.00003	$0.00009	$0.00291	$0.00000	$0.00000			$0.47042	28.2%
AG-VA	9,493,856	$0.36998	$0.09437	$0.02999	$0.00076	-$0.00242	$0.00000	$0.00007	$0.31856	$0.02391	-$0.00013	$0.00652	$0.00128	$0.00003	$0.00009	$0.00291	$0.00000	$0.00000			$0.47593	28.6%
AG-4A	276,305,023	$0.42300	$0.09751	$0.02999	$0.00076	-$0.00242	$0.00000	$0.00007	$0.39324	$0.02391	-$0.00013	$0.00652	$0.00128	$0.00003	$0.00009	$0.00291	$0.00000	-$0.00003			$0.55373	30.9%
AG-5A	115,621,440	$0.30715	$0.10564	$0.02999	$0.00076	-$0.00242	$0.00000	$0.00007	$0.20708	$0.02391	-$0.00013	$0.00652	$0.00128	$0.00003	$0.00009	$0.00291	$0.00000	$0.00000			$0.37572	22.3%
AG-1B	29,981,592	$0.38377	$0.11613	$0.02999	$0.00076	-$0.00242	$0.00000	$0.00007	$0.30817	$0.02261	-$0.00013	$0.00652	$0.00128	$0.00003	$0.00009	$0.00291	$0.00000	-$0.00018			$0.48583	26.6%
AG-RB	17,358,174	$0.37305	$0.10054	$0.02999	$0.00076	-$0.00242	$0.00000	$0.00007	$0.31576	$0.02261	-$0.00013	$0.00652	$0.00128	$0.00003	$0.00009	$0.00291	$0.00000	$0.00000			$0.47801	28.1%
AG-VB	14,673,008	$0.30458	$0.08715	$0.02999	$0.00076	-$0.00242	$0.00000	$0.00007	$0.23358	$0.02261	-$0.00013	$0.00652	$0.00128	$0.00003	$0.00009	$0.00291	$0.00000	$0.00000			$0.38244	25.6%
AG-4B	608,878,135	$0.38360	$0.11850	$0.02999	$0.00076	-$0.00242	$0.00000	$0.00007	$0.30473	$0.02261	-$0.00013	$0.00652	$0.00128	$0.00003	$0.00009	$0.00291	$0.00000	-$0.00008			$0.48485	26.4%
AG-4C	79,043,660	$0.33429	$0.10034	$0.02999	$0.00076	-$0.00242	$0.00000	$0.00007	$0.25818	$0.02261	-$0.00013	$0.00652	$0.00128	$0.00003	$0.00009	$0.00291	$0.00000	-$0.00015			$0.42007	25.7%
AG-5B	2,093,214,936	$0.26485	$0.10487	$0.02999	$0.00076	-$0.00242	$0.00000	$0.00007	$0.15231	$0.01890	-$0.00013	$0.00652	$0.00128	$0.00003	$0.00009	$0.00291	$0.00000	-$0.00009			$0.31509	19.0%
AG-5C	1,663,329,482	$0.19731	$0.09288	$0.02999	$0.00076	-$0.00242	$0.00000	$0.00007	$0.06954	$0.01890	-$0.00013	$0.00652	$0.00128	$0.00003	$0.00009	$0.00291	$0.00000	-$0.00005			$0.22038	11.7%
Total AG A	427,753,847	$0.39028	$0.10000	$0.02999	$0.00076	-$0.00242	$0.00000	$0.00007	$0.34033	$0.02391	-$0.00013	$0.00652	$0.00128	$0.00003	$0.00009	$0.00291	$0.00000	-$0.00002			$0.50332	29.0%
Total AG B	4,506,478,988	$0.25852	$0.10221	$0.02999	$0.00076	-$0.00242	$0.00000	$0.00007	$0.14614	$0.01952	-$0.00013	$0.00652	$0.00128	$0.00003	$0.00009	$0.00291	$0.00000	-$0.00007			$0.30689	18.7%
TOTAL AG	4,934,232,835	$0.26995	$0.10202	$0.02999	$0.00076	-$0.00242	$0.00000	$0.00007	$0.16297	$0.01990	-$0.00013	$0.00652	$0.00128	$0.00003	$0.00009	$0.00291	$0.00000	-$0.00007			$0.32392	20.0%
B-20 CLASS																						
B-20 FIRM T	1,920,200,469	$0.14463	$0.09209	$0.02866	$0.00076	-$0.00242	$0.00000	$0.00007	$0.00052	$0.01692	-$0.00013	$0.00652	$0.00055	$0.00003	$0.00009	$0.00251	$0.00000	-$0.00125			$0.14492	0.2%
FPP T																						
TOTAL	1,920,200,469	$0.14463	$0.09209	$0.02866	$0.00076	-$0.00242	$0.00000	$0.00007	$0.00052	$0.01692	-$0.00013	$0.00652	$0.00055	$0.00003	$0.00009	$0.00251	$0.00000	-$0.00125			$0.14492	0.2%
B-20 FIRM P	1,771,150,850	$0.19103	$0.09874	$0.02929	$0.00076	-$0.00242	$0.00000	$0.00007	$0.05729	$0.01860	-$0.00013	$0.00652	$0.00084	$0.00003	$0.00009	$0.00251	$0.00000	-$0.00168			$0.21050	10.2%
FPP P																						
TOTAL	1,771,150,850	$0.19103	$0.09874	$0.02929	$0.00076	-$0.00242	$0.00000	$0.00007	$0.05729	$0.01860	-$0.00013	$0.00652	$0.00084	$0.00003	$0.00009	$0.00251	$0.00000	-$0.00168			$0.21050	10.2%
B-20 FIRM S	516,660,094	$0.21366	$0.10307	$0.03255	$0.00076	-$0.00242	$0.00000	$0.00008	$0.07790	$0.01966	-$0.00013	$0.00652	$0.00093	$0.00003	$0.00009	$0.00251	$0.00000	-$0.00199			$0.23956	12.1%
FPP S																						
TOTAL	516,660,094	$0.21366	$0.10307	$0.03255	$0.00076	-$0.00242	$0.00000	$0.00008	$0.07790	$0.01966	-$0.00013	$0.00652	$0.00093	$0.00003	$0.00009	$0.00251	$0.00000	-$0.00199			$0.23956	12.1%
B-20 T	1,920,200,469	$0.14463	$0.09209	$0.02866	$0.00076	-$0.00242	$0.00000	$0.00007	$0.00052	$0.01692	-$0.00013	$0.00652	$0.00055	$0.00003	$0.00009	$0.00251	$0.00000	-$0.00125			$0.14492	0.2%
B-20 P	1,771,150,850	$0.19103	$0.09874	$0.02929	$0.00076	-$0.00242	$0.00000	$0.00007	$0.05729	$0.01860	-$0.00013	$0.00652	$0.00084	$0.00003	$0.00009	$0.00251	$0.00000	-$0.00168			$0.21050	10.2%
B-20 S	516,660,094	$0.21366	$0.10307	$0.03255	$0.00076	-$0.00242	$0.00000	$0.00008	$0.07790	$0.01966	-$0.00013	$0.00652	$0.00093	$0.00003	$0.00009	$0.00251	$0.00000	-$0.00199			$0.23956	12.1%
TOTAL B-20	4,208,011,413	$0.17263	$0.09624	$0.02940	$0.00076	-$0.00242	$0.00000	$0.00007	$0.03391	$0.01796	-$0.00013	$0.00652	$0.00072	$0.00003	$0.00009	$0.00251	$0.00000	-$0.00152			$0.18414	6.7%
SYSTEM	**31,102,916,759**	**$0.25136**	**$0.10804**	**$0.03883**	**$0.00076**	**-$0.00242**	**$0.00000**	**$0.00009**	**$0.12415**	**$0.01879**	**-$0.00013**	**$0.00544**	**$0.00102**	**$0.00003**	**$0.00009**	**$0.00353**	**$0.00000**	**-$0.00292**	**-$0.00131**	**$0.00000**	**$0.29401**	**17.0%**

Pacific Gas & Electric Company
2023 GRC - September 2022 Filing - 2023
Sunday, January 1, 2023

DA/CCA RESULTS

Class/Schedule	Total Revenue At Present	TO Revenue	TAC Revenue	TRBAA Revenue	T-ECRA Revenue	RS Revenue	Dist Revenue	PPP Revenue	ND Revenue	WFC Revenue	WH Revenue	CTC Revenue	ECRA Revenue	NSGC Revenue	Residential & Small Business AB32 Credit Revenue	Climate Credit & EITE Revenue	CIA Revenue	PCIA Revenue	Total Proposed Revenue
RESIDENTIAL																			
E-1	$3,028,062,364	$596,773,245	$9,475,071	-$30,170,620	$0	$1,451,831	$2,208,165,393	$274,980,343	-$1,665,555	$79,005,828	$17,578,695	$443,816	$1,122,567	$54,731,737	$0	-$77,881,050	$79,573,968	$573,642,813	$3,787,228,082
EL-1	$281,970,256	$114,702,568	$1,821,152	-$5,798,932	$0	$279,054	$188,387,248	$20,448,533	-$320,130	$0	$0	$85,306	$215,769	$10,520,015	$0	-$16,808,104	-$38,912,878	$99,358,221	$373,977,823
TOTAL RES	$3,310,032,620	$711,475,813	$11,296,223	-$35,969,552	$0	$1,730,885	$2,396,552,641	$295,428,877	-$1,985,686	$79,005,828	$17,578,695	$529,122	$1,338,336	$65,251,753	$0	-$94,689,153	$40,661,090	$673,001,035	$4,161,205,905
SMALL L&P																			
A-1	$872,222,580	$132,070,369	$2,918,886	-$9,294,348	$0	$321,301	$674,393,663	$87,695,232	-$513,089	$24,990,244	$5,556,620	$130,976	$345,816	$12,145,310	$0	-$1,135,288		$174,207,565	$1,103,833,257
A-6	$179,928,918	$28,913,600	$638,791	-$2,034,045	$0	$70,341	$139,286,452	$17,406,144	-$112,288	$5,438,508	$1,210,671	$28,664	$75,681	$2,657,971	$0	-$174,748		$37,156,225	$230,561,966
A-15	$218,425	$10,950	$242	-$771	$0	$27	$200,005	$7,280	-$43	$2,065	$462	$11	$29	$1,007	$0	$0		$16,429	$237,693
TC-1	$5,599,946	$852,305	$18,837	-$59,981	$0	$2,073	$4,730,492	$218,911	-$3,311	$161,646	$35,939	$845	$2,232	$78,379	$0	$0		$1,132,891	$7,171,258
TOTAL SMALL	$1,057,969,868	$161,847,224	$3,576,756	-$11,389,144	$0	$393,742	$818,610,612	$105,327,568	-$628,731	$30,592,464	$6,803,691	$160,496	$423,757	$14,882,666	$0	-$1,310,036		$212,513,110	$1,341,804,175
MEDIUM L&P																			
A-10 T	$146,624	$37,290	$736	-$2,345	$0	$90	$53,408	$19,487	-$129	$6,320	$775	$36	$87	$2,794	$0	$0		$47,761	$166,310
A-10 P	$7,809,042	$1,605,979	$34,477	-$109,781	$0	$3,875	$4,173,398	$926,964	-$6,060	$294,006	$49,137	$1,667	$4,085	$130,786	$0	$0		$2,172,615	$9,281,145
A-10 S	$933,514,197	$188,787,326	$3,811,310	-$12,136,014	$0	$455,490	$558,031,646	$104,218,508	-$669,962	$32,561,263	$5,991,179	$184,246	$451,546	$14,458,043	$0	-$98,961		$231,650,387	$1,127,696,008
TOTAL MEDIUM	$941,469,864	$190,430,595	$3,846,523	-$12,248,140	$0	$459,455	$562,258,452	$105,164,959	-$676,151	$32,861,589	$6,041,091	$185,949	$455,718	$14,591,622	$0	-$98,961		$233,870,763	$1,137,143,464
B-19 CLASS																			
B-19 FIRM T	$648,737	$175,228	$3,711	-$11,816	$0	$423	$176,246	$93,416	-$652	$31,844	$3,906	$164	$440	$14,077	$0	$0		$220,219	$707,206
B-19 V T	$786,371	$175,009	$5,848	-$18,621	$0	$422	$110,116	$147,217	-$1,028	$50,184	$6,156	$259	$693	$22,184	$0	$0		$339,152	$837,591
Total B-19 T	$1,435,107	$350,238	$9,559	-$30,438	$0	$845	$286,362	$240,633	-$1,680	$82,029	$10,062	$423	$1,132	$36,261	$0	$0		$559,371	$1,544,797
B-19 FIRM P	$73,610,465	$15,406,899	$407,839	-$1,298,644	$0	$37,172	$37,034,197	$10,265,644	-$71,691	$3,499,815	$493,699	$18,067	$48,319	$1,547,119	$0	-$64,391		$19,510,011	$86,834,054
B-19 V P	$28,980,829	$6,456,070	$148,784	-$473,761	$0	$15,577	$14,094,305	$3,745,031	-$26,154	$1,276,775	$180,108	$6,591	$17,627	$564,408	$0	$0		$7,988,320	$33,993,680
Total B-19 P	$102,591,294	$21,862,969	$556,623	-$1,772,405	$0	$52,749	$51,128,502	$14,010,675	-$97,845	$4,776,589	$673,807	$24,658	$65,946	$2,111,526	$0	-$64,391		$27,498,331	$120,827,734
B-19 FIRM S	$405,911,718	$76,448,833	$2,074,950	-$6,607,077	$0	$184,449	$233,952,994	$54,812,070	-$364,740	$17,765,221	$2,778,437	$91,917	$245,830	$7,871,233	$0	-$672,491		$99,659,222	$488,240,848
B-19 V S	$868,769,491	$157,423,562	$4,616,161	-$14,698,828	$0	$379,818	$507,078,771	$121,702,803	-$811,440	$39,314,957	$6,163,254	$204,489	$546,901	$17,511,208	$0	$0		$207,641,973	$1,047,073,629
Total B-19 S	$1,274,681,209	$233,872,395	$6,691,111	-$21,305,905	$0	$564,268	$741,031,765	$176,514,873	-$1,176,180	$57,080,177	$8,941,691	$296,405	$792,732	$25,382,442	$0	-$672,491		$307,301,195	$1,535,314,478
B-19 T	$1,435,107	$350,238	$9,559	-$30,438	$0	$845	$286,362	$240,633	-$1,680	$82,029	$10,062	$423	$1,132	$36,261	$0	$0		$559,371	$1,544,797
B-19 P	$102,591,294	$21,862,969	$556,623	-$1,772,405	$0	$52,749	$51,128,502	$14,010,675	-$97,845	$4,776,589	$673,807	$24,658	$65,946	$2,111,526	$0	-$64,391		$27,498,331	$120,827,734
B-19 S	$1,274,681,209	$233,872,395	$6,691,111	-$21,305,905	$0	$564,268	$741,031,765	$176,514,873	-$1,176,180	$57,080,177	$8,941,691	$296,405	$792,732	$25,382,442	$0	-$672,491		$307,301,195	$1,535,314,478
TOTAL B-19	$1,378,707,610	$256,085,601	$7,257,293	-$23,108,748	$0	$617,862	$792,446,629	$190,766,181	-$1,275,705	$61,938,795	$9,625,560	$321,486	$859,810	$27,530,229	$0	-$736,882		$335,358,897	$1,657,687,009
STREETLIGHTS	$33,077,199	$4,553,594	$115,461	-$367,652	$0	$11,078	$24,959,391	$1,344,910	-$20,296	$990,812	$186,864	$4,311	$13,679	$449,054	$0	$0		$5,707,352	$37,948,559
STANDBY																			
STANDBY T	$5,878,977	$1,776,922	$30,884	-$98,340	$0	$4,294	$2,021,108	$816,025	-$5,429	$265,024	$29,258	$1,045	$3,659	$248,266	$0	$0		$1,315,321	$6,408,037
STANDBY P	$2,726,638	$311,218	$4,961	-$15,798	$0	$752	$3,278,688	$165,622	-$872	$42,576	$18,801	$168	$588	$39,884	$0	-$32,505		$59,940	$3,874,023
STANDBY S	$467,132	$46,170	$1,307	-$4,161	$0	$112	$465,249	$41,677	-$230	$11,213	$2,510	$44	$155	$10,504	$0	$0		$55,471	$630,020
TOTAL STANDBY	$9,072,748	$2,134,310	$37,152	-$118,299	$0	$5,157	$5,765,045	$1,023,323	-$6,531	$318,812	$50,569	$1,257	$4,402	$298,654	$0	-$32,505		$1,430,732	$10,912,080
AGRICULTURE																			
AG-1A	$3,894,683	$305,678	$7,747	-$24,668	$0	$744	$4,270,064	$243,673	-$1,362	$66,445	$13,047	$324	$918	$29,652	$0	-$2,831		$440,194	$5,349,626
AG-RA	$48,039	$4,501	$114	-$363	$0	$11	$50,755	$3,588	-$20	$979	$192	$5	$14	$437	$0	$0		$5,104	$65,316
AG-VA	$502,724	$51,678	$1,310	-$4,170	$0	$126	$513,167	$41,195	-$230	$11,239	$2,206	$55	$155	$5,013	$0	$0		$55,909	$677,651
AG-4A	$17,313,831	$1,519,027	$38,497	-$122,584	$0	$3,695	$18,307,217	$1,210,900	-$6,767	$330,328	$64,838	$1,612	$4,561	$147,351	$0	-$2,258		$2,081,355	$23,577,772
AG-5A	$4,383,947	$603,779	$15,302	-$48,724	$0	$1,469	$3,586,830	$481,305	-$2,690	$131,311	$25,771	$641	$1,813	$58,568	$0	-$598		$772,743	$5,627,520
AG-1B	$7,064,980	$641,390	$16,255	-$51,759	$0	$1,560	$7,419,607	$483,530	-$2,857	$139,490	$27,377	$681	$1,926	$62,217	$0	$0		$843,050	$9,582,466
AG-RB	$105,919	$11,948	$303	-$964	$0	$29	$102,834	$9,007	-$53	$2,598	$510	$13	$36	$1,159	$0	$0		$14,674	$142,094
AG-VB	$356,426	$41,078	$1,041	-$3,315	$0	$100	$340,699	$30,968	-$183	$8,934	$1,753	$44	$123	$3,985	$0	$0		$44,610	$469,837
AG-4B	$42,247,585	$4,548,795	$115,282	-$367,082	$0	$11,065	$39,785,422	$3,429,237	-$20,265	$989,278	$194,159	$4,827	$13,658	$441,248	$0	-$50,398		$6,726,723	$55,821,949
AG-4C	$2,555,881	$311,690	$7,899	-$25,153	$0	$758	$2,481,282	$234,976	-$1,389	$67,787	$13,304	$331	$936	$30,235	$0	$0		$285,376	$3,408,033
AG-5B	$59,541,293	$9,254,443	$234,539	-$746,822	$0	$22,512	$44,473,510	$5,833,103	-$41,228	$2,012,668	$395,014	$9,820	$27,787	$897,711	$0	-$423,791		$12,980,541	$74,929,807
AG-5C	$65,357,783	$15,241,741	$386,278	-$1,229,990	$0	$37,076	$26,309,847	$9,606,915	-$67,901	$3,314,794	$650,573	$16,172	$45,764	$1,478,498	$0	-$182,909		$19,539,632	$75,146,491
Total AG A	$26,143,224	$2,484,663	$62,970	-$200,509	$0	$6,044	$26,728,034	$1,980,661	-$11,069	$540,302	$106,055	$2,636	$7,460	$241,020	$0	-$5,687		$3,355,304	$35,297,886
Total AG B	$177,229,867	$30,051,086	$761,597	-$2,425,086	$0	$73,101	$120,913,201	$19,627,736	-$133,875	$6,535,549	$1,282,690	$31,886	$90,231	$2,915,052	$0	-$657,099		$40,434,607	$219,500,676
TOTAL AG	$203,373,091	$32,535,749	$824,567	-$2,625,596	$0	$79,145	$147,641,235	$21,608,398	-$144,944	$7,075,851	$1,388,745	$34,523	$97,691	$3,156,072	$0	-$662,786		$43,789,911	$254,798,562
B-20 CLASS																			
B-20 FIRM T	$222,481,562	$83,925,469	$2,643,779	-$8,418,349	$0	$196,898	-$6,847,463	$58,856,476	-$464,730	$19,198,921	$1,913,261	$100,513	$313,223	$8,723,613	$0	-$5,395,761		$73,816,662	$228,562,512
FPP T	$4,473,369	$0	$0	$0	$0	$0	$251,133	$4,485,709	-$40,640	$0	$167,312	$0	$0	$0	$0	$0		$0	$4,863,514
TOTAL	$226,954,931	$83,925,469	$2,643,779	-$8,418,349	$0	$196,898	-$6,596,330	$63,342,185	-$505,370	$19,198,921	$2,080,573	$100,513	$313,223	$8,723,613	$0	-$5,395,761		$73,816,662	$233,426,026
B-20 FIRM P	$516,472,452	$128,322,400	$3,435,500	-$10,939,355	$0	$301,075	$253,857,432	$84,099,280	-$603,901	$29,481,296	$3,797,131	$140,745	$407,022	$11,336,035	$0	-$6,540,308		$111,137,254	$608,231,607
FPP P	$670,808	$0	$0	$0	$0	$0	$535,390	$322,982	-$2,626	$0	$16,512	$0	$0	$0	$0	$0		$0	$872,258
TOTAL	$517,143,260	$128,322,400	$3,435,500	-$10,939,355	$0	$301,075	$254,392,822	$84,422,262	-$606,527	$29,481,296	$3,813,643	$140,745	$407,022	$11,336,035	$0	-$6,540,308		$111,137,254	$609,103,865
B-20 FIRM S	$209,829,053	$46,923,275	$1,226,573	-$3,905,668	$0	$110,086	$112,055,138	$31,725,709	-$215,610	$10,525,680	$1,500,938	$52,274	$145,319	$4,047,294	$0	-$2,183,501		$47,651,368	$249,658,875
FPP S	$3,503,178	$0	$0	$0	$0	$0	$2,797,393	$1,680,925	-$12,844	$0	$89,410	$0	$0	$0	$0	$0		$0	$4,554,885
TOTAL	$213,332,231	$46,923,275	$1,226,573	-$3,905,668	$0	$110,086	$114,852,531	$33,406,634	-$228,454	$10,525,680	$1,590,349	$52,274	$145,319	$4,047,294	$0	-$2,183,501		$47,651,368	$254,213,760
B-20 T	$226,954,931	$83,925,469	$2,643,779	-$8,418,349	$0	$196,898	-$6,596,330	$63,342,185	-$505,370	$19,198,921	$2,080,573	$100,513	$313,223	$8,723,613	$0	-$5,395,761		$73,816,662	$233,426,026
B-20 P	$517,143,260	$128,322,400	$3,435,500	-$10,939,355	$0	$301,075	$254,392,822	$84,422,262	-$606,527	$29,481,296	$3,813,643	$140,745	$407,022	$11,336,035	$0	-$6,540,308		$111,137,254	$609,103,865
B-20 S	$213,332,231	$46,923,275	$1,226,573	-$3,905,668	$0	$110,086	$114,852,531	$33,406,634	-$228,454	$10,525,680	$1,590,349	$52,274	$145,319	$4,047,294	$0	-$2,183,501		$47,651,368	$254,213,760
TOTAL B-20	$957,430,423	$259,171,143	$7,305,852	-$23,263,371	$0	$608,059	$362,649,023	$181,171,082	-$1,340,351	$59,205,896	$7,484,565	$293,532	$865,563	$24,106,943	$0	-$14,119,571		$232,605,285	$1,096,743,650
SYSTEM	**$7,891,133,423**	**$1,618,234,029**	**$34,259,827**	**-$109,090,501**	**$0**	**$3,905,382**	**$5,110,883,028**	**$901,835,297**	**-$6,078,395**	**$271,990,047**	**$49,159,779**	**$1,530,676**	**$4,058,958**	**$150,266,993**	**$0**	**-$111,649,894**	**$40,661,090**	**$1,738,277,085**	**$9,698,243,402**

Pacific Gas & Electric Company
2023 GRC - September 2022 Filing - 2023
Sunday, January 1, 2023

DA/CCA RESULTS

Class/Schedule	Total Sales (kWh)	Revenue At Present Rates	TO Rates	TAC Rates	TRBAA Rates	T-ECRA Rates	RS Rates	Dist Rates	PPP Rates	ND Rates	WFC Rates	WH Rates	CTC Rates	ECRA Rates	NSGC Rates	Residential & Small Business AB32 Credit Rates	Climate Credit & EITE Rates	CIA Rates	PCIA Rates	Total Proposed Rates	Percent Change
RESIDENTIAL																					
E-1	12,467,249,973	$0.24288	$0.04787	$0.00076	-$0.00242	$0.00000	$0.00012	$0.17712	$0.02206	-$0.00013	$0.00634	$0.00141	$0.00004	$0.00009	$0.00439	$0.00000	-$0.00625	$0.00638	$0.04601	$0.30377	25.1%
EL-1	2,396,336,546	$0.11767	$0.04787	$0.00076	-$0.00242	$0.00000	$0.00012	$0.07861	$0.00853	-$0.00013	$0.00000	$0.00000	$0.00004	$0.00009	$0.00439	$0.00000	-$0.00701	-$0.01624	$0.04146	$0.15606	32.6%
TOTAL RES	14,863,586,518	$0.22269	$0.04787	$0.00076	-$0.00242	$0.00000	$0.00012	$0.16124	$0.01988	-$0.00013	$0.00532	$0.00118	$0.00004	$0.00009	$0.00439	$0.00000	-$0.00637	$0.00274	$0.04528	$0.27996	25.7%
SMALL L&P																					
A-1	3,840,639,573	$0.22710	$0.03439	$0.00076	-$0.00242	$0.00000	$0.00008	$0.17559	$0.02283	-$0.00013	$0.00651	$0.00145	$0.00003	$0.00009	$0.00316	$0.00000	-$0.00030		$0.04536	$0.28741	26.6%
A-6	840,514,384	$0.21407	$0.03440	$0.00076	-$0.00242	$0.00000	$0.00008	$0.16572	$0.02071	-$0.00013	$0.00647	$0.00144	$0.00003	$0.00009	$0.00316	$0.00000	-$0.00021		$0.04421	$0.27431	28.1%
A-15	318,424	$0.68596	$0.03439	$0.00076	-$0.00242	$0.00000	$0.00008	$0.62811	$0.02286	-$0.00013	$0.00648	$0.00145	$0.00003	$0.00009	$0.00316	$0.00000	$0.00000		$0.05159	$0.74647	8.8%
TC-1	24,785,359	$0.22594	$0.03439	$0.00076	-$0.00242	$0.00000	$0.00008	$0.19086	$0.00883	-$0.00013	$0.00652	$0.00145	$0.00003	$0.00009	$0.00316	$0.00000	$0.00000		$0.04571	$0.28933	28.1%
TOTAL SMALL	4,706,257,741	$0.22480	$0.03439	$0.00076	-$0.00242	$0.00000	$0.00008	$0.17394	$0.02238	-$0.00013	$0.00650	$0.00145	$0.00003	$0.00009	$0.00316	$0.00000	-$0.00028		$0.04516	$0.28511	26.8%
MEDIUM L&P																					
A-10 T	969,064	$0.15131	$0.03848	$0.00076	-$0.00242	$0.00000	$0.00009	$0.05511	$0.02011	-$0.00013	$0.00652	$0.00080	$0.00004	$0.00009	$0.00288	$0.00000	$0.00000		$0.04929	$0.17162	13.4%
A-10 P	45,363,975	$0.17214	$0.03540	$0.00076	-$0.00242	$0.00000	$0.00009	$0.09200	$0.02043	-$0.00013	$0.00648	$0.00108	$0.00004	$0.00009	$0.00288	$0.00000	$0.00000		$0.04789	$0.20459	18.9%
A-10 S	5,014,882,006	$0.18615	$0.03765	$0.00076	-$0.00242	$0.00000	$0.00009	$0.11128	$0.02078	-$0.00013	$0.00649	$0.00119	$0.00004	$0.00009	$0.00288	$0.00000	-$0.00002		$0.04619	$0.22487	20.8%
TOTAL MEDIUM	5,061,215,045	$0.18602	$0.03763	$0.00076	-$0.00242	$0.00000	$0.00009	$0.11109	$0.02078	-$0.00013	$0.00649	$0.00119	$0.00004	$0.00009	$0.00288	$0.00000	-$0.00002		$0.04621	$0.22468	20.8%
B-19 CLASS																					
B-19 FIRM T	4,882,730	$0.13286	$0.03589	$0.00076	-$0.00242	$0.00000	$0.00009	$0.03610	$0.01913	-$0.00013	$0.00652	$0.00080	$0.00003	$0.00009	$0.00288	$0.00000			$0.04510	$0.14484	9.0%
B-19 V T	7,694,789	$0.10220	$0.02274	$0.00076	-$0.00242	$0.00000	$0.00005	$0.01431	$0.01913	-$0.00013	$0.00652	$0.00080	$0.00003	$0.00009	$0.00288	$0.00000			$0.04408	$0.10885	6.5%
Total B-19 T	12,577,519	$0.11410	$0.02785	$0.00076	-$0.00242	$0.00000	$0.00007	$0.02277	$0.01913	-$0.00013	$0.00652	$0.00080	$0.00003	$0.00009	$0.00288	$0.00000			$0.04447	$0.12282	7.6%
B-19 FIRM P	536,629,819	$0.13717	$0.02871	$0.00076	-$0.00242	$0.00000	$0.00007	$0.06901	$0.01913	-$0.00013	$0.00652	$0.00092	$0.00003	$0.00009	$0.00288	$0.00000	-$0.00012		$0.03636	$0.16181	18.0%
B-19 V P	195,769,050	$0.14804	$0.03298	$0.00076	-$0.00242	$0.00000	$0.00008	$0.07199	$0.01913	-$0.00013	$0.00652	$0.00092	$0.00003	$0.00009	$0.00288	$0.00000	$0.00000		$0.04080	$0.17364	17.3%
Total B-19 P	732,398,870	$0.14008	$0.02985	$0.00076	-$0.00242	$0.00000	$0.00007	$0.06981	$0.01913	-$0.00013	$0.00652	$0.00092	$0.00003	$0.00009	$0.00288	$0.00000	-$0.00009		$0.03755	$0.16498	17.8%
B-19 FIRM S	2,730,197,142	$0.14867	$0.02800	$0.00076	-$0.00242	$0.00000	$0.00007	$0.08569	$0.02008	-$0.00013	$0.00651	$0.00102	$0.00003	$0.00009	$0.00288	$0.00000	-$0.00025		$0.03650	$0.17883	20.3%
B-19 V S	6,073,895,711	$0.14303	$0.02592	$0.00076	-$0.00242	$0.00000	$0.00006	$0.08348	$0.02004	-$0.00013	$0.00647	$0.00101	$0.00003	$0.00009	$0.00288	$0.00000	$0.00000		$0.03419	$0.17239	20.5%
Total B-19 S	8,804,092,853	$0.14478	$0.02656	$0.00076	-$0.00242	$0.00000	$0.00006	$0.08417	$0.02005	-$0.00013	$0.00648	$0.00102	$0.00003	$0.00009	$0.00288	$0.00000	-$0.00008		$0.03490	$0.17439	20.4%
B-19 T	12,577,519	$0.11410	$0.02785	$0.00076	-$0.00242	$0.00000	$0.00007	$0.02277	$0.01913	-$0.00013	$0.00652	$0.00080	$0.00003	$0.00009	$0.00288	$0.00000	$0.00000		$0.04447	$0.12282	7.6%
B-19 P	732,398,870	$0.14008	$0.02985	$0.00076	-$0.00242	$0.00000	$0.00007	$0.06981	$0.01913	-$0.00013	$0.00652	$0.00092	$0.00003	$0.00009	$0.00288	$0.00000	-$0.00009		$0.03755	$0.16498	17.8%
B-19 S	8,804,092,853	$0.14478	$0.02656	$0.00076	-$0.00242	$0.00000	$0.00006	$0.08417	$0.02005	-$0.00013	$0.00648	$0.00102	$0.00003	$0.00009	$0.00288	$0.00000	-$0.00008		$0.03490	$0.17439	20.4%
TOTAL B-19	9,549,069,242	$0.14438	$0.02682	$0.00076	-$0.00242	$0.00000	$0.00006	$0.08299	$0.01998	-$0.00013	$0.00649	$0.00101	$0.00003	$0.00009	$0.00288	$0.00000	-$0.00008		$0.03512	$0.17360	20.2%
STREETLIGHTS	151,922,128	$0.21772	$0.02997	$0.00076	-$0.00242	$0.00000	$0.00007	$0.16429	$0.00885	-$0.00013	$0.00652	$0.00123	$0.00003	$0.00009	$0.00296	$0.00000	$0.00000		$0.03757	$0.24979	14.7%
STANDBY																					
STANDBY T	40,636,305	$0.14467	$0.04373	$0.00076	-$0.00242	$0.00000	$0.00011	$0.04974	$0.02008	-$0.00013	$0.00652	$0.00072	$0.00003	$0.00009	$0.00611	$0.00000	$0.00000		$0.03237	$0.15769	9.0%
STANDBY P	6,528,165	$0.41767	$0.04767	$0.00076	-$0.00242	$0.00000	$0.00012	$0.50224	$0.02537	-$0.00013	$0.00652	$0.00288	$0.00003	$0.00009	$0.00611	$0.00000	-$0.00498		$0.00918	$0.59343	42.1%
STANDBY S	1,719,265	$0.27170	$0.02685	$0.00076	-$0.00242	$0.00000	$0.00006	$0.27061	$0.02424	-$0.00013	$0.00652	$0.00146	$0.00003	$0.00009	$0.00611	$0.00000	$0.00000		$0.03226	$0.36645	34.9%
TOTAL STANDBY	48,883,735	$0.18560	$0.04366	$0.00076	-$0.00242	$0.00000	$0.00011	$0.11793	$0.02093	-$0.00013	$0.00652	$0.00103	$0.00003	$0.00009	$0.00611	$0.00000	-$0.00066		$0.02927	$0.22323	20.3%
AGRICULTURE																					
AG-1A	10,193,325	$0.38208	$0.02999	$0.00076	-$0.00242	$0.00000	$0.00007	$0.41891	$0.02391	-$0.00013	$0.00652	$0.00128	$0.00003	$0.00009	$0.00291	$0.00000	-$0.00028		$0.04318	$0.52482	37.4%
AG-RA	150,100																				
AG-VA	1,723,289	$0.29172	$0.02999	$0.00076	-$0.00242	$0.00000	$0.00007	$0.29778	$0.02391	-$0.00013	$0.00652	$0.00128	$0.00003	$0.00009	$0.00291	$0.00000	$0.00000		$0.03244	$0.39323	34.8%
AG-4A	50,654,407	$0.34180	$0.02999	$0.00076	-$0.00242	$0.00000	$0.00007	$0.36141	$0.02391	-$0.00013	$0.00652	$0.00128	$0.00003	$0.00009	$0.00291	$0.00000	-$0.00004		$0.04109	$0.46546	36.2%
AG-5A	20,133,980	$0.21774	$0.02999	$0.00076	-$0.00242	$0.00000	$0.00007	$0.17815	$0.02391	-$0.00013	$0.00652	$0.00128	$0.00003	$0.00009	$0.00291	$0.00000	-$0.00003		$0.03838	$0.27950	28.4%
AG-1B	21,388,179	$0.33032	$0.02999	$0.00076	-$0.00242	$0.00000	$0.00007	$0.34690	$0.02261	-$0.00013	$0.00652	$0.00128	$0.00003	$0.00009	$0.00291	$0.00000	$0.00000		$0.03942	$0.44803	35.6%
AG-RB	398,417	$0.26585	$0.02999	$0.00076	-$0.00242	$0.00000	$0.00007	$0.25811	$0.02261	-$0.00013	$0.00652	$0.00128	$0.00003	$0.00009	$0.00291	$0.00000	$0.00000		$0.03683	$0.35665	34.2%
AG-VB	1,369,821	$0.26020	$0.02999	$0.00076	-$0.00242	$0.00000	$0.00007	$0.24872	$0.02261	-$0.00013	$0.00652	$0.00128	$0.00003	$0.00009	$0.00291	$0.00000	$0.00000		$0.03257	$0.34299	31.8%
AG-4B	151,686,902	$0.27852	$0.02999	$0.00076	-$0.00242	$0.00000	$0.00007	$0.26229	$0.02261	-$0.00013	$0.00652	$0.00128	$0.00003	$0.00009	$0.00291	$0.00000	-$0.00033		$0.04435	$0.36801	32.1%
AG-4C	10,393,813	$0.24590	$0.02999	$0.00076	-$0.00242	$0.00000	$0.00007	$0.23873	$0.02261	-$0.00013	$0.00652	$0.00128	$0.00003	$0.00009	$0.00291	$0.00000	$0.00000		$0.02746	$0.32789	33.3%
AG-5B	308,604,309	$0.19294	$0.02999	$0.00076	-$0.00242	$0.00000	$0.00007	$0.14411	$0.01890	-$0.00013	$0.00652	$0.00128	$0.00003	$0.00009	$0.00291	$0.00000	-$0.00137		$0.04206	$0.24280	25.8%
AG-5C	508,260,377	$0.12859	$0.02999	$0.00076	-$0.00242	$0.00000	$0.00007	$0.05176	$0.01890	-$0.00013	$0.00652	$0.00128	$0.00003	$0.00009	$0.00291	$0.00000	-$0.00036		$0.03844	$0.14785	15.0%
Total AG A	82,855,100	$0.31553	$0.02999	$0.00076	-$0.00242	$0.00000	$0.00007	$0.32259	$0.02391	-$0.00013	$0.00652	$0.00128	$0.00003	$0.00009	$0.00291	$0.00000	-$0.00007		$0.04050	$0.42602	35.0%
Total AG B	1,002,101,819	$0.17686	$0.02999	$0.00076	-$0.00242	$0.00000	$0.00007	$0.12066	$0.01959	-$0.00013	$0.00652	$0.00128	$0.00003	$0.00009	$0.00291	$0.00000	-$0.00066		$0.04035	$0.21904	23.9%
TOTAL AG	1,084,956,919	$0.18745	$0.02999	$0.00076	-$0.00242	$0.00000	$0.00007	$0.13608	$0.01992	-$0.00013	$0.00652	$0.00128	$0.00003	$0.00009	$0.00291	$0.00000	-$0.00061		$0.04036	$0.23485	25.3%
B-20 CLASS																					
B-20 FIRM T	3,478,656,573	$0.06396	$0.02413	$0.00076	-$0.00242	$0.00000	$0.00006	-$0.00197	$0.01692	-$0.00013	$0.00552	$0.00055	$0.00003	$0.00009	$0.00251	$0.00000	-$0.00155		$0.02122	$0.06570	2.7%
FPP T	304,202,831	$0.01471	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.00083	$0.01475	-$0.00013	$0.00000	$0.00055	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000		$0.00000	$0.01599	8.7%
TOTAL	3,782,859,404	$0.06000	$0.02219	$0.00070	-$0.00223	$0.00000	$0.00005	-$0.00174	$0.01674	-$0.00013	$0.00508	$0.00055	$0.00003	$0.00008	$0.00231	$0.00000	-$0.00143		$0.01951	$0.06171	2.9%
B-20 FIRM P	4,520,394,471	$0.11425	$0.02839	$0.00076	-$0.00242	$0.00000	$0.00007	$0.05616	$0.01860	-$0.00013	$0.00652	$0.00084	$0.00003	$0.00009	$0.00251	$0.00000	-$0.00145		$0.02459	$0.13455	17.8%
FPP P	19,657,019	$0.03413	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.02724	$0.01643	-$0.00013	$0.00000	$0.00084	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000		$0.00000	$0.04437	30.0%
TOTAL	4,540,051,490	$0.11391	$0.02826	$0.00076	-$0.00241	$0.00000	$0.00007	$0.05603	$0.01860	-$0.00013	$0.00649	$0.00084	$0.00003	$0.00009	$0.00250	$0.00000	-$0.00144		$0.02448	$0.13416	17.8%
B-20 FIRM S	1,613,912,242	$0.13001	$0.02907	$0.00076	-$0.00242	$0.00000	$0.00007	$0.06943	$0.01966	-$0.00013	$0.00652	$0.00093	$0.00003	$0.00009	$0.00251	$0.00000	-$0.00135		$0.02953	$0.15469	19.0%
FPP S	96,140,150	$0.03644	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000	$0.02910	$0.01748	-$0.00013	$0.00000	$0.00093	$0.00000	$0.00000	$0.00000	$0.00000	$0.00000		$0.00000	$0.04738	30.0%
TOTAL	1,710,052,392	$0.12475	$0.02744	$0.00072	-$0.00228	$0.00000	$0.00006	$0.06716	$0.01954	-$0.00013	$0.00616	$0.00093	$0.00003	$0.00008	$0.00237	$0.00000	-$0.00128		$0.02787	$0.14866	19.2%
B-20 T	3,782,859,404	$0.06000	$0.02219	$0.00070	-$0.00223	$0.00000	$0.00005	-$0.00174	$0.01674	-$0.00013	$0.00508	$0.00055	$0.00003	$0.00008	$0.00231	$0.00000	-$0.00143		$0.01951	$0.06171	2.9%
B-20 P	4,540,051,490	$0.11391	$0.02826	$0.00076	-$0.00241	$0.00000	$0.00007	$0.05603	$0.01860	-$0.00013	$0.00649	$0.00084	$0.00003	$0.00009	$0.00250	$0.00000	-$0.00144		$0.02448	$0.13416	17.8%
B-20 S	1,710,052,392	$0.12475	$0.02744	$0.00072	-$0.00228	$0.00000	$0.00006	$0.06716	$0.01954	-$0.00013	$0.00616	$0.00093	$0.00003	$0.00008	$0.00237	$0.00000	-$0.00128		$0.02787	$0.14866	19.2%
TOTAL B-20	10,032,963,286	$0.09543	$0.02583	$0.00073	-$0.00232	$0.00000	$0.00006	$0.03615	$0.01806	-$0.00013	$0.00590	$0.00075	$0.00003	$0.00009	$0.00240	$0.00000	-$0.00141		$0.02318	$0.10931	14.6%
SYSTEM	**45,498,854,614**	**$0.17344**	**$0.03557**	**$0.00075**	**-$0.00240**	**$0.00000**	**$0.00009**	**$0.11233**	**$0.01982**	**-$0.00013**	**$0.00598**	**$0.00108**	**$0.00003**	**$0.00009**	**$0.00330**	**$0.00000**	**-$0.00245**	**$0.00089**	**$0.03820**	**$0.21315**	**22.9%**

PACIFIC GAS AND ELECTRIC COMPANY

CHAPTER 5

ATTACHMENT C

ILLUSTRATIVE ELECTRIC BILL IMPACTS

Exhibit 33, Chapter 5, Attachment C
Table 1
Illustrative Electric Bill Impacts: E-1 Non-CARE Summer All-Electric

Baseline Terr Code	Avg Mo kWh per Cust (2020 Calendar)	Avg Mo Bill Count	Present Avg Mo Bills (1/1/2022 Bundled Rates)	2023 Avg Mo Bills	$/Bill change from Present	% Bill Change from Present	2024 Avg Mo Bills	$/Bill change from 2023	% Bill change from 2023	2025 Avg Mo Bills	$/Bill change from 2024	% Bill change from 2024	2026 Avg Mo Bills	$/Bill change from 2025	% Bill change from 2025
P	729	41,606	$227.91	$270.36	$42.45	18.6%	$277.35	$6.99	2.6%	$284.10	$6.75	2.4%	$289.00	$4.90	1.7%
Q	520	3,939	$165.88	$196.78	$30.91	18.6%	$201.87	$5.09	2.6%	$206.79	$4.91	2.4%	$210.35	$3.57	1.7%
R	904	28,950	$282.36	$334.98	$52.61	18.6%	$343.64	$8.66	2.6%	$352.01	$8.37	2.4%	$358.08	$6.07	1.7%
S	859	45,920	$269.02	$319.20	$50.19	18.7%	$327.47	$8.26	2.6%	$335.45	$7.98	2.4%	$341.24	$5.79	1.7%
T	274	135,806	$81.94	$97.61	$15.66	19.1%	$100.19	$2.58	2.6%	$102.68	$2.49	2.5%	$104.49	$1.81	1.8%
V	489	4,297	$150.73	$179.35	$28.62	19.0%	$184.06	$4.71	2.6%	$188.61	$4.55	2.5%	$191.91	$3.30	1.8%
W	1,067	6,904	$333.75	$396.00	$62.25	18.7%	$406.25	$10.25	2.6%	$416.15	$9.90	2.4%	$423.33	$7.18	1.7%
X	389	185,886	$118.62	$141.18	$22.56	19.0%	$144.90	$3.72	2.6%	$148.48	$3.59	2.5%	$151.09	$2.60	1.8%
Y	452	19,919	$139.96	$166.04	$26.08	18.6%	$170.34	$4.30	2.6%	$174.49	$4.15	2.4%	$177.50	$3.01	1.7%
Z	289	3,253	$91.02	$107.88	$16.86	18.5%	$110.65	$2.78	2.6%	$113.33	$2.68	2.4%	$115.28	$1.95	1.7%
Total	476	476,480	$146.65	$174.28	$27.63	18.9%	$178.83	$4.55	2.6%	$183.22	$4.39	2.5%	$186.41	$3.19	1.7%

Exhibit 33, Chapter 5, Attachment C
Table 2
Illustrative Electric Bill Impacts: E-1 Non-CARE Winter All-Electric

Baseline Terr Code	Avg Mo kWh per Cust (2020 Calendar)	Avg Mo Bill Count	Present Avg Mo Bills (1/1/2022 Bundled Rates)	2023 Avg Mo Bills	$/Bill change from Present	% Bill Change from Present	2024 Avg Mo Bills	$/Bill change from 2023	% Bill change from 2023	2025 Avg Mo Bills	$/Bill change from 2024	% Bill change from 2024	2026 Avg Mo Bills	$/Bill change from 2025	% Bill change from 2025
P	655	41,267	$191.38	$227.40	$36.02	18.8%	$233.33	$5.93	2.6%	$239.06	$5.73	2.5%	$243.21	$4.16	1.7%
Q	707	3,895	$207.82	$246.92	$39.11	18.8%	$253.36	$6.44	2.6%	$259.58	$6.22	2.5%	$264.09	$4.51	1.7%
R	673	28,773	$197.95	$235.19	$37.24	18.8%	$241.32	$6.13	2.6%	$247.24	$5.92	2.5%	$251.54	$4.30	1.7%
S	675	45,697	$200.25	$237.95	$37.70	18.8%	$244.15	$6.21	2.6%	$250.15	$6.00	2.5%	$254.50	$4.35	1.7%
T	352	134,726	$103.47	$123.17	$19.70	19.0%	$126.41	$3.24	2.6%	$129.54	$3.13	2.5%	$131.82	$2.27	1.8%
V	624	4,251	$191.05	$226.98	$35.94	18.8%	$232.90	$5.92	2.6%	$238.62	$5.72	2.5%	$242.76	$4.15	1.7%
W	626	6,881	$187.98	$223.43	$35.45	18.9%	$229.27	$5.84	2.6%	$234.91	$5.64	2.5%	$239.00	$4.09	1.7%
X	425	183,279	$125.19	$148.95	$23.77	19.0%	$152.87	$3.91	2.6%	$156.65	$3.78	2.5%	$159.39	$2.74	1.8%
Y	474	19,704	$139.20	$165.37	$26.17	18.8%	$169.68	$4.31	2.6%	$173.84	$4.16	2.5%	$176.86	$3.02	1.7%
Z	270	3,196	$81.11	$96.16	$15.06	18.6%	$98.64	$2.48	2.6%	$101.04	$2.40	2.4%	$102.78	$1.74	1.7%
Total	472	471,671	$138.96	$165.26	$26.30	18.9%	$169.59	$4.33	2.6%	$173.77	$4.18	2.5%	$176.81	$3.03	1.7%

Exhibit 33, Chapter 5, Attachment C
Table 3
Illustrative Electric Bill Impacts: E-1 Non-CARE Annual All-Electric

Baseline Terr Code	Avg Mo kWh per Cust (2020 Calendar)	Avg Mo Bill Count	Present Avg Mo Bills (1/1/2022 Bundled Rates)	2023 Avg Mo Bills	$/Bill change from Present	% Bill Change from Present	2024 Avg Mo Bills	$/Bill change from 2023	% Bill change from 2023	2025 Avg Mo Bills	$/Bill change from 2024	% Bill change from 2024	2026 Avg Mo Bills	$/Bill change from 2025	% Bill change from 2025
P	680	41,380	$203.62	$241.80	$38.17	18.7%	$248.08	$6.28	2.6%	$254.15	$6.07	2.4%	$258.56	$4.40	1.7%
Q	645	3,909	$193.73	$230.08	$36.35	18.8%	$236.07	$5.98	2.6%	$241.85	$5.78	2.4%	$246.04	$4.19	1.7%
R	750	28,832	$226.20	$268.59	$42.38	18.7%	$275.56	$6.98	2.6%	$282.30	$6.74	2.4%	$287.19	$4.89	1.7%
S	737	45,772	$223.25	$265.12	$41.87	18.8%	$272.01	$6.89	2.6%	$278.67	$6.66	2.4%	$283.50	$4.83	1.7%
T	326	135,086	$96.26	$114.60	$18.35	19.1%	$117.62	$3.02	2.6%	$120.54	$2.92	2.5%	$122.66	$2.12	1.8%
V	579	4,267	$177.51	$210.99	$33.48	18.9%	$216.50	$5.51	2.6%	$221.83	$5.32	2.5%	$225.69	$3.86	1.7%
W	773	6,889	$236.68	$281.08	$44.40	18.8%	$288.39	$7.31	2.6%	$295.45	$7.06	2.4%	$300.58	$5.12	1.7%
X	413	184,148	$122.98	$146.34	$23.36	19.0%	$150.18	$3.85	2.6%	$153.90	$3.72	2.5%	$156.60	$2.70	1.8%
Y	467	19,776	$139.46	$165.59	$26.14	18.7%	$169.90	$4.30	2.6%	$174.06	$4.16	2.4%	$177.07	$3.02	1.7%
Z	277	3,215	$84.45	$100.11	$15.66	18.5%	$102.69	$2.58	2.6%	$105.19	$2.49	2.4%	$106.99	$1.81	1.7%
Total	473	473,274	$141.54	$168.29	$26.74	18.9%	$172.69	$4.40	2.6%	$176.94	$4.25	2.5%	$180.03	$3.09	1.7%

Exhibit 33, Chapter 5, Attachment C
Table 4
Illustrative Electric Bill Impacts: E-1 CARE Summer All-Electric

Baseline Terr Code	Avg Mo kWh per Cust (2020 Calendar)	Avg Mo Bill Count	Present Avg Mo Bills (1/1/2022 Bundled Rates)	2023 Avg Mo Bills	$/Bill change from Present	% Bill Change from Present	2024 Avg Mo Bills	$/Bill change from 2023	% Bill change from 2023	2025 Avg Mo Bills	$/Bill change from 2024	% Bill change from 2024	2026 Avg Mo Bills	$/Bill change from 2025	% Bill change from 2025
P	793	21,002	$161.51	$191.61	$30.10	18.6%	$196.57	$4.96	2.6%	$201.36	$4.79	2.4%	$204.83	$3.48	1.7%
Q	493	529	$101.42	$120.34	$18.91	18.6%	$123.45	$3.11	2.6%	$126.46	$3.01	2.4%	$128.64	$2.18	1.7%
R	949	22,129	$191.92	$227.70	$35.78	18.6%	$233.59	$5.89	2.6%	$239.28	$5.69	2.4%	$243.41	$4.13	1.7%
S	805	23,710	$161.95	$192.15	$30.21	18.7%	$197.13	$4.97	2.6%	$201.93	$4.80	2.4%	$205.42	$3.49	1.7%
T	289	32,820	$55.59	$66.33	$10.74	19.3%	$68.09	$1.77	2.7%	$69.80	$1.71	2.5%	$71.04	$1.24	1.8%
V	503	1,672	$99.43	$118.58	$19.15	19.3%	$121.73	$3.15	2.7%	$124.78	$3.04	2.5%	$126.99	$2.21	1.8%
W	1,034	6,996	$208.40	$247.26	$38.85	18.6%	$253.65	$6.40	2.6%	$259.83	$6.18	2.4%	$264.32	$4.49	1.7%
X	380	49,027	$73.76	$88.00	$14.23	19.3%	$90.34	$2.34	2.7%	$92.60	$2.26	2.5%	$94.25	$1.64	1.8%
Y	625	5,438	$126.66	$150.39	$23.73	18.7%	$154.30	$3.91	2.6%	$158.07	$3.77	2.4%	$160.81	$2.74	1.7%
Z	424	103	$88.28	$104.75	$16.47	18.7%	$107.46	$2.71	2.6%	$110.08	$2.62	2.4%	$111.98	$1.90	1.7%
Total	591	163,427	$118.07	$140.31	$22.24	19.0%	$143.97	$3.66	2.6%	$147.51	$3.54	2.5%	$150.08	$2.57	1.8%

Exhibit 33, Chapter 5, Attachment C
Table 5
Illustrative Electric Bill Impacts: E-1 CARE Winter All-Electric

Baseline Terr Code	Avg Mo kWh per Cust (2020 Calendar)	Avg Mo Bill Count	Present Avg Mo Bills (1/1/2022 Bundled Rates)	2023 Avg Mo Bills	$/Bill change from Present	% Bill Change from Present	2024 Avg Mo Bills	$/Bill change from 2023	% Bill change from 2023	2025 Avg Mo Bills	$/Bill change from 2024	% Bill change from 2024	2026 Avg Mo Bills	$/Bill change from 2025	% Bill change from 2025
P	813	20,695	$156.12	$185.60	$29.48	18.9%	$190.46	$4.85	2.6%	$195.15	$4.69	2.5%	$198.55	$3.40	1.7%
Q	783	519	$149.87	$178.20	$28.33	18.9%	$182.86	$4.66	2.6%	$187.37	$4.51	2.5%	$190.64	$3.27	1.7%
R	734	21,704	$139.39	$165.76	$26.37	18.9%	$170.11	$4.34	2.6%	$174.30	$4.19	2.5%	$177.34	$3.04	1.7%
S	655	23,349	$124.53	$148.13	$23.61	19.0%	$152.02	$3.89	2.6%	$155.77	$3.75	2.5%	$158.50	$2.73	1.7%
T	371	32,202	$69.88	$83.33	$13.44	19.2%	$85.54	$2.21	2.7%	$87.68	$2.14	2.5%	$89.23	$1.55	1.8%
V	682	1,612	$135.24	$160.83	$25.59	18.9%	$165.04	$4.21	2.6%	$169.11	$4.07	2.5%	$172.07	$2.95	1.7%
W	583	6,863	$110.91	$131.98	$21.07	19.0%	$135.45	$3.47	2.6%	$138.80	$3.35	2.5%	$141.24	$2.43	1.8%
X	425	47,466	$80.25	$95.62	$15.37	19.2%	$98.15	$2.53	2.6%	$100.59	$2.44	2.5%	$102.36	$1.77	1.8%
Y	741	5,362	$142.14	$169.01	$26.88	18.9%	$173.44	$4.42	2.6%	$177.71	$4.27	2.5%	$180.81	$3.10	1.7%
Z	596	104	$117.99	$140.31	$22.33	18.9%	$143.99	$3.68	2.6%	$147.54	$3.55	2.5%	$150.12	$2.58	1.7%
Total	561	159,877	$106.67	$126.96	$20.29	19.1%	$130.30	$3.34	2.6%	$133.52	$3.23	2.5%	$135.87	$2.34	1.8%

Exhibit 33, Chapter 5, Attachment C
Table 6
Illustrative Electric Bill Impacts: E-1 CARE Annual All-Electric

Baseline Terr Code	Avg Mo kWh per Cust (2020 Calendar)	Avg Mo Bill Count	Present Avg Mo Bills (1/1/2022 Bundled Rates)	2023 Avg Mo Bills	$/Bill change from Present	% Bill Change from Present	2024 Avg Mo Bills	$/Bill change from 2023	% Bill change from 2023	2025 Avg Mo Bills	$/Bill change from 2024	% Bill change from 2024	2026 Avg Mo Bills	$/Bill change from 2025	% Bill change from 2025
P	806	20,798	$157.94	$187.63	$29.69	18.8%	$192.52	$4.89	2.6%	$197.24	$4.72	2.5%	$200.66	$3.43	1.7%
Q	685	522	$133.50	$158.65	$25.15	18.8%	$162.80	$4.14	2.6%	$166.80	$4.00	2.5%	$169.70	$2.90	1.7%
R	807	21,846	$157.13	$186.68	$29.55	18.8%	$191.54	$4.86	2.6%	$196.24	$4.70	2.5%	$199.65	$3.41	1.7%
S	705	23,469	$137.13	$162.96	$25.83	18.8%	$167.21	$4.25	2.6%	$171.32	$4.11	2.5%	$174.30	$2.98	1.7%
T	343	32,408	$65.06	$77.59	$12.53	19.3%	$79.65	$2.06	2.7%	$81.64	$1.99	2.5%	$83.09	$1.45	1.8%
V	621	1,632	$123.00	$146.40	$23.39	19.0%	$150.25	$3.85	2.6%	$153.97	$3.72	2.5%	$156.67	$2.70	1.8%
W	735	6,907	$143.83	$170.90	$27.08	18.8%	$175.36	$4.46	2.6%	$179.67	$4.31	2.5%	$182.79	$3.13	1.7%
X	410	47,987	$78.04	$93.02	$14.98	19.2%	$95.49	$2.47	2.7%	$97.87	$2.38	2.5%	$99.60	$1.73	1.8%
Y	702	5,387	$136.93	$162.75	$25.82	18.9%	$167.00	$4.25	2.6%	$171.10	$4.11	2.5%	$174.08	$2.98	1.7%
Z	540	104	$108.19	$128.59	$20.40	18.9%	$131.94	$3.36	2.6%	$135.19	$3.24	2.5%	$137.54	$2.35	1.7%
Total	571	161,060	$110.53	$131.47	$20.95	19.0%	$134.92	$3.45	2.6%	$138.25	$3.33	2.5%	$140.67	$2.42	1.8%

Exhibit 33, Chapter 5, Attachment C
Table 7
Illustrative Electric Bill Impacts: E-1 Non-CARE Summer Basic-Mixed Use

Baseline Terr Code	Avg Mo kWh per Cust (2020 Calendar)	Avg Mo Bill Count	Present Avg Mo Bills (1/1/2022 Bundled Rates)	2023 Avg Mo Bills	$/Bill change from Present	% Bill Change from Present	2024 Avg Mo Bills	$/Bill change from 2023	% Bill change from 2023	2025 Avg Mo Bills	$/Bill change from 2024	% Bill change from 2024	2026 Avg Mo Bills	$/Bill change from 2025	% Bill change from 2025
P	665	37,095	$210.56	$249.74	$39.18	18.6%	$256.19	$6.45	2.6%	$262.42	$6.23	2.4%	$266.94	$4.52	1.7%
Q	410	4,381	$127.55	$151.29	$23.74	18.6%	$155.20	$3.91	2.6%	$158.97	$3.78	2.4%	$161.71	$2.74	1.7%
R	886	154,349	$278.81	$330.79	$51.98	18.6%	$339.35	$8.56	2.6%	$347.61	$8.27	2.4%	$353.61	$6.00	1.7%
S	818	316,830	$258.39	$306.59	$48.20	18.7%	$314.53	$7.94	2.6%	$322.19	$7.66	2.4%	$327.76	$5.56	1.7%
T	300	628,156	$91.96	$109.39	$17.43	19.0%	$112.26	$2.87	2.6%	$115.04	$2.77	2.5%	$117.05	$2.01	1.7%
V	320	24,314	$96.25	$114.79	$18.55	19.3%	$117.85	$3.05	2.7%	$120.80	$2.95	2.5%	$122.94	$2.14	1.8%
W	971	69,883	$305.16	$362.06	$56.90	18.6%	$371.43	$9.37	2.6%	$380.47	$9.05	2.4%	$387.04	$6.57	1.7%
X	533	980,510	$166.59	$198.02	$31.43	18.9%	$203.19	$5.17	2.6%	$208.19	$5.00	2.5%	$211.81	$3.63	1.7%
Y	434	13,944	$135.45	$160.66	$25.21	18.6%	$164.81	$4.15	2.6%	$168.82	$4.01	2.4%	$171.73	$2.91	1.7%
Z	284	1,825	$90.66	$107.43	$16.77	18.5%	$110.19	$2.76	2.6%	$112.86	$2.67	2.4%	$114.79	$1.94	1.7%
Total	545	2,231,286	$170.35	$202.36	$32.01	18.8%	$207.63	$5.27	2.6%	$212.72	$5.09	2.5%	$216.42	$3.69	1.7%

Exhibit 33, Chapter 5, Attachment C
Table 8
Illustrative Electric Bill Impacts: E-1 Non-CARE Winter Basic-Mixed Use

Baseline Terr Code	Avg Mo kWh per Cust (2020 Calendar)	Avg Mo Bill Count	Present Avg Mo Bills (1/1/2022 Bundled Rates)	2023 Avg Mo Bills	$/Bill change from Present	% Bill Change from Present	2024 Avg Mo Bills	$/Bill change from 2023	% Bill change from 2023	2025 Avg Mo Bills	$/Bill change from 2024	% Bill change from 2024	2026 Avg Mo Bills	$/Bill change from 2025	% Bill change from 2025
P	484	36,705	$148.63	$176.62	$27.99	18.8%	$181.23	$4.61	2.6%	$185.69	$4.45	2.5%	$188.92	$3.23	1.7%
Q	512	4,306	$157.72	$187.47	$29.74	18.9%	$192.37	$4.90	2.6%	$197.10	$4.73	2.5%	$200.53	$3.43	1.7%
R	490	154,129	$150.22	$178.59	$28.37	18.9%	$183.26	$4.67	2.6%	$187.77	$4.51	2.5%	$191.04	$3.27	1.7%
S	498	315,434	$152.43	$181.23	$28.80	18.9%	$185.98	$4.74	2.6%	$190.56	$4.58	2.5%	$193.88	$3.32	1.7%
T	337	623,222	$102.76	$122.30	$19.54	19.0%	$125.52	$3.22	2.6%	$128.62	$3.11	2.5%	$130.88	$2.25	1.8%
V	381	24,147	$116.89	$139.02	$22.14	18.9%	$142.67	$3.65	2.6%	$146.19	$3.52	2.5%	$148.74	$2.55	1.7%
W	480	69,853	$147.47	$175.34	$27.87	18.9%	$179.93	$4.59	2.6%	$184.36	$4.43	2.5%	$187.58	$3.22	1.7%
X	466	972,707	$142.78	$169.80	$27.02	18.9%	$174.25	$4.45	2.6%	$178.54	$4.30	2.5%	$181.66	$3.12	1.7%
Y	395	13,795	$120.31	$142.94	$22.63	18.8%	$146.67	$3.73	2.6%	$150.27	$3.60	2.5%	$152.88	$2.61	1.7%
Z	267	1,795	$83.82	$99.44	$15.62	18.6%	$102.01	$2.57	2.6%	$104.49	$2.49	2.4%	$106.30	$1.80	1.7%
Total	435	2,216,092	$133.22	$158.44	$25.22	18.9%	$162.59	$4.15	2.6%	$166.60	$4.01	2.5%	$169.52	$2.91	1.7%

Exhibit 33, Chapter 5, Attachment C
Table 9
Illustrative Electric Bill Impacts: E-1 Non-CARE Annual Basic-Mixed Use

Baseline Terr Code	Avg Mo kWh per Cust (2020 Calendar)	Avg Mo Bill Count	Present Avg Mo Bills (1/1/2022 Bundled Rates)	2023 Avg Mo Bills	$/Bill change from Present	% Bill Change from Present	2024 Avg Mo Bills	$/Bill change from 2023	% Bill change from 2023	2025 Avg Mo Bills	$/Bill change from 2024	% Bill change from 2024	2026 Avg Mo Bills	$/Bill change from 2025	% Bill change from 2025
P	545	36,835	$169.42	$201.17	$31.75	18.7%	$206.40	$5.23	2.6%	$211.44	$5.05	2.4%	$215.11	$3.66	1.7%
Q	477	4,331	$147.55	$175.27	$27.72	18.8%	$179.83	$4.56	2.6%	$184.24	$4.41	2.5%	$187.44	$3.20	1.7%
R	622	154,202	$193.12	$229.37	$36.25	18.8%	$235.34	$5.97	2.6%	$241.10	$5.76	2.4%	$245.28	$4.18	1.7%
S	605	315,899	$187.85	$223.14	$35.29	18.8%	$228.95	$5.81	2.6%	$234.56	$5.61	2.5%	$238.64	$4.07	1.7%
T	325	624,867	$99.14	$117.97	$18.83	19.0%	$121.08	$3.10	2.6%	$124.07	$3.00	2.5%	$126.24	$2.17	1.8%
V	360	24,203	$109.97	$130.91	$20.93	19.0%	$134.36	$3.45	2.6%	$137.68	$3.33	2.5%	$140.10	$2.42	1.8%
W	644	69,863	$200.05	$237.60	$37.55	18.8%	$243.78	$6.18	2.6%	$249.75	$5.97	2.4%	$254.09	$4.33	1.7%
X	488	975,308	$150.76	$179.25	$28.49	18.9%	$183.95	$4.69	2.6%	$188.48	$4.53	2.5%	$191.76	$3.29	1.7%
Y	408	13,845	$125.39	$148.89	$23.50	18.7%	$152.76	$3.87	2.6%	$156.50	$3.74	2.4%	$159.21	$2.71	1.7%
Z	273	1,805	$86.12	$102.13	$16.00	18.6%	$104.77	$2.64	2.6%	$107.31	$2.55	2.4%	$109.16	$1.85	1.7%
Total	472	2,221,157	$145.65	$173.15	$27.49	18.9%	$177.67	$4.53	2.6%	$182.05	$4.37	2.5%	$185.22	$3.17	1.7%

Exhibit 33, Chapter 5, Attachment C
Table 10
Illustrative Electric Bill Impacts: E-1 CARE Summer Basic-Mixed Use

Baseline Terr Code	Avg Mo kWh per Cust (2020 Calendar)	Avg Mo Bill Count	Present Avg Mo Bills (1/1/2022 Bundled Rates)	2023 Avg Mo Bills	$/Bill change from Present	% Bill Change from Present	2024 Avg Mo Bills	$/Bill change from 2023	% Bill change from 2023	2025 Avg Mo Bills	$/Bill change from 2024	% Bill change from 2024	2026 Avg Mo Bills	$/Bill change from 2025	% Bill change from 2025
P	677	15,425	$138.40	$164.20	$25.80	18.6%	$168.45	$4.25	2.6%	$172.55	$4.10	2.4%	$175.53	$2.98	1.7%
Q	380	654	$75.63	$89.75	$14.12	18.7%	$92.07	$2.32	2.6%	$94.32	$2.24	2.4%	$95.95	$1.63	1.7%
R	937	182,124	$191.83	$227.60	$35.76	18.6%	$233.48	$5.89	2.6%	$239.17	$5.69	2.4%	$243.30	$4.13	1.7%
S	835	198,758	$171.72	$203.73	$32.02	18.6%	$209.00	$5.27	2.6%	$214.09	$5.09	2.4%	$217.79	$3.70	1.7%
T	303	182,623	$59.46	$70.84	$11.37	19.1%	$72.71	$1.87	2.6%	$74.52	$1.81	2.5%	$75.83	$1.31	1.8%
V	321	12,783	$61.28	$73.36	$12.08	19.7%	$75.35	$1.99	2.7%	$77.27	$1.92	2.5%	$78.66	$1.39	1.8%
W	1,000	106,277	$204.38	$242.47	$38.10	18.6%	$248.75	$6.27	2.6%	$254.80	$6.06	2.4%	$259.20	$4.40	1.7%
X	472	244,758	$93.36	$111.18	$17.82	19.1%	$114.11	$2.93	2.6%	$116.95	$2.83	2.5%	$119.00	$2.06	1.8%
Y	532	3,545	$108.10	$128.37	$20.27	18.7%	$131.70	$3.34	2.6%	$134.93	$3.22	2.4%	$137.27	$2.34	1.7%
Z	360	42	$76.03	$90.10	$14.08	18.5%	$92.42	$2.32	2.6%	$94.66	$2.24	2.4%	$96.29	$1.63	1.7%
Total	666	946,990	$135.01	$160.35	$25.34	18.9%	$164.52	$4.17	2.6%	$168.55	$4.03	2.5%	$171.48	$2.93	1.7%

Exhibit 33, Chapter 5, Attachment C
Table 11
Illustrative Electric Bill Impacts: E-1 CARE Winter Basic-Mixed Use

Baseline Terr Code	Avg Mo kWh per Cust (2020 Calendar)	Avg Mo Bill Count	Present Avg Mo Bills (1/1/2022 Bundled Rates)	2023 Avg Mo Bills	$/Bill change from Present	% Bill Change from Present	2024 Avg Mo Bills	$/Bill change from 2023	% Bill change from 2023	2025 Avg Mo Bills	$/Bill change from 2024	% Bill change from 2024	2026 Avg Mo Bills	$/Bill change from 2025	% Bill change from 2025
P	545	15,172	$108.64	$129.28	$20.64	19.0%	$132.68	$3.40	2.6%	$135.96	$3.28	2.5%	$138.34	$2.38	1.8%
Q	506	643	$100.02	$119.06	$19.04	19.0%	$122.19	$3.14	2.6%	$125.22	$3.03	2.5%	$127.42	$2.20	1.8%
R	493	179,326	$96.88	$115.33	$18.45	19.0%	$118.37	$3.04	2.6%	$121.30	$2.93	2.5%	$123.43	$2.13	1.8%
S	497	195,690	$98.02	$116.68	$18.67	19.0%	$119.76	$3.07	2.6%	$122.72	$2.97	2.5%	$124.88	$2.16	1.8%
T	341	179,357	$66.27	$79.03	$12.76	19.3%	$81.14	$2.10	2.7%	$83.16	$2.03	2.5%	$84.64	$1.47	1.8%
V	392	12,522	$77.41	$92.24	$14.83	19.2%	$94.68	$2.44	2.6%	$97.03	$2.36	2.5%	$98.75	$1.71	1.8%
W	472	104,600	$92.72	$110.40	$17.68	19.1%	$113.32	$2.91	2.6%	$116.13	$2.81	2.5%	$118.17	$2.04	1.8%
X	436	238,186	$85.16	$101.44	$16.28	19.1%	$104.12	$2.68	2.6%	$106.71	$2.59	2.5%	$108.59	$1.88	1.8%
Y	540	3,478	$107.62	$128.06	$20.44	19.0%	$131.43	$3.37	2.6%	$134.68	$3.25	2.5%	$137.04	$2.36	1.8%
Z	386	42	$79.72	$94.78	$15.06	18.9%	$97.26	$2.48	2.6%	$99.65	$2.40	2.5%	$101.39	$1.74	1.7%
Total	447	929,015	$87.71	$104.46	$16.75	19.1%	$107.22	$2.76	2.6%	$109.88	$2.66	2.5%	$111.81	$1.93	1.8%

Exhibit 33, Chapter 5, Attachment C
Table 12
Illustrative Electric Bill Impacts: E-1 CARE Annual Basic-Mixed Use

Baseline Terr Code	Avg Mo kWh per Cust (2020 Calendar)	Avg Mo Bill Count	Present Avg Mo Bills (1/1/2022 Bundled Rates)	2023 Avg Mo Bills	$/Bill change from Present	% Bill Change from Present	2024 Avg Mo Bills	$/Bill change from 2023	% Bill change from 2023	2025 Avg Mo Bills	$/Bill change from 2024	% Bill change from 2024	2026 Avg Mo Bills	$/Bill change from 2025	% Bill change from 2025
P	590	15,256	$118.67	$141.05	$22.38	18.9%	$144.73	$3.68	2.6%	$148.29	$3.56	2.5%	$150.87	$2.58	1.7%
Q	463	647	$91.79	$109.17	$17.38	18.9%	$112.03	$2.86	2.6%	$114.80	$2.76	2.5%	$116.80	$2.01	1.7%
R	643	180,258	$128.86	$153.14	$24.28	18.8%	$157.14	$4.00	2.6%	$161.00	$3.86	2.5%	$163.80	$2.80	1.7%
S	611	196,713	$122.84	$146.00	$23.16	18.9%	$149.81	$3.81	2.6%	$153.50	$3.68	2.5%	$156.17	$2.67	1.7%
T	328	180,446	$63.97	$76.27	$12.29	19.2%	$78.29	$2.02	2.7%	$80.25	$1.95	2.5%	$81.67	$1.42	1.8%
V	368	12,609	$71.96	$85.86	$13.90	19.3%	$88.15	$2.29	2.7%	$90.36	$2.21	2.5%	$91.96	$1.60	1.8%
W	650	105,159	$130.34	$154.90	$24.56	18.8%	$158.94	$4.04	2.6%	$162.84	$3.90	2.5%	$165.68	$2.84	1.7%
X	448	240,377	$87.95	$104.75	$16.80	19.1%	$107.51	$2.77	2.6%	$110.18	$2.67	2.5%	$112.12	$1.94	1.8%
Y	538	3,500	$107.79	$128.17	$20.38	18.9%	$131.52	$3.36	2.6%	$134.76	$3.24	2.5%	$137.12	$2.35	1.7%
Z	377	42	$78.48	$93.21	$14.73	18.8%	$95.63	$2.43	2.6%	$97.98	$2.34	2.5%	$99.68	$1.70	1.7%
Total	521	935,007	$103.68	$123.33	$19.65	19.0%	$126.56	$3.24	2.6%	$129.69	$3.12	2.5%	$131.96	$2.27	1.8%

PACIFIC GAS AND ELECTRIC COMPANY

CHAPTER 5

ATTACHMENT D

ILLUSTRATIVE GAS END-USER RATE TABLES

2023 GENERAL RATE CASE PHASE I (2023 GRC)
UPDATE: SEPTEMBER 7, 2022
EXHIBIT 33: CHAPTER 05: ATTACHMENT D: TABLE OF CONTENTS
PACIFIC GAS AND ELECTRIC COMPANY

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NOTE: See Attachment E for GT&S Tables

2023 GENERAL RATE CASE PHASE I (2023 GRC)
UPDATE: SEPTEMBER 7, 2022
EXHIBIT 33: CHAPTER 05: ATTACHMENT D
PACIFIC GAS AND ELECTRIC COMPANY

SECTION 1: TABLES INCORPORATING SEPTEMBER 7, 2022 PROPOSED REVENUE REQUIREMENT UPDATE

2023 GENERAL RATE CASE PHASE I (2023 GRC)
UPDATE: SEPTEMBER 7, 2022
EXHIBIT 33: CHAPTER 05: ATTACHMENT D: TABLE 1
PACIFIC GAS AND ELECTRIC COMPANY
CLASS AVERAGE PRESENT AND PROPOSED ILLUSTRATIVE END-USER GAS RATES AND RESIDENTIAL BILL IMPACTS
CONSOLIDATED 2023 GRC PHASE I DISTRIBUTION, TRANSMISSION, AND STORAGE REVENUE REQUIREMENT IMPACTS

		Class Average Rates ($/th)												
		Present Illustrative	Proposed Illustrative											
Line No.	Customer Class	January 1, 2022 Average Rate ($/th)	1/1/2023 Class Average Rate ($/th)	$/th Change	% Change	1/1/2024 Class Average Rate ($/th)	$/th Change	% Change	1/1/2025 Average Rate ($/th)	$/th Change	% Change	1/1/2026 Average Rate ($/th)	$/th Change	% Change
1	**Core Retail - Bundled**													
2	Residential Non-CARE	$2.104	$2.406	$0.302	14.3%	$2.592	$0.186	7.7%	$2.762	$0.170	6.6%	$2.939	$0.177	6.4%
3	Residential CARE	$1.661	$1.898	$0.237	14.3%	$2.044	$0.146	7.7%	$2.177	$0.133	6.5%	$2.316	$0.138	6.4%
4	Commercial, Small Non-CARE	$1.537	$1.751	$0.214	13.9%	$1.870	$0.119	6.8%	$1.977	$0.107	5.7%	$2.089	$0.112	5.7%
5	Commercial, Small CARE	$1.179	$1.330	$0.151	12.8%	$1.404	$0.074	5.6%	$1.468	$0.064	4.6%	$1.536	$0.068	4.6%
6	Commercial, Large	$1.136	$1.290	$0.155	13.6%	$1.360	$0.069	5.4%	$1.422	$0.063	4.6%	$1.488	$0.066	4.6%
7	NGV Service - Compression on Customer Premises	$1.117	$1.273	$0.156	14.0%	$1.342	$0.070	5.5%	$1.406	$0.063	4.7%	$1.472	$0.066	4.7%
8	Compressed NGV Service at PG&E Facility	$2.686	$2.769	$0.082	3.1%	$2.864	$0.096	3.5%	$2.919	$0.054	1.9%	$2.977	$0.059	2.0%
9	**Core Retail - Transportation Only**													
10	Residential Non-CARE	$1.602	$1.921	$0.319	19.9%	$2.086	$0.165	8.6%	$2.249	$0.163	7.8%	$2.415	$0.166	7.4%
11	Residential CARE	$1.159	$1.413	$0.254	21.9%	$1.538	$0.125	8.8%	$1.665	$0.127	8.2%	$1.792	$0.128	7.7%
12	Commercial, Small Non-CARE	$1.058	$1.287	$0.229	21.6%	$1.388	$0.101	7.8%	$1.489	$0.101	7.3%	$1.592	$0.103	6.9%
13	Commercial, Small CARE	$0.721	$0.903	$0.182	25.2%	$0.976	$0.074	8.2%	$1.053	$0.077	7.9%	$1.130	$0.077	7.3%
14	Commercial, Large	$0.701	$0.867	$0.166	23.8%	$0.923	$0.056	6.4%	$0.981	$0.058	6.3%	$1.039	$0.059	6.0%
15	NGV Service - Compression on Customer Premises	$0.686	$0.854	$0.168	24.4%	$0.911	$0.056	6.6%	$0.969	$0.059	6.5%	$1.029	$0.059	6.1%
16	Compressed NGV Service at PG&E Facility	$2.256	$2.350	$0.094	4.2%	$2.433	$0.083	3.5%	$2.482	$0.050	2.1%	$2.534	$0.052	2.1%
17	**Noncore - Transportation Only-NonCovered Entities**													
18	Industrial – Distribution	$0.590	$0.702	$0.112	19.0%	$0.749	$0.047	6.7%	$0.798	$0.049	6.6%	$0.848	$0.050	6.2%
19	Industrial – Transmission	$0.320	$0.377	$0.057	17.9%	$0.399	$0.021	5.6%	$0.416	$0.018	4.4%	$0.434	$0.018	4.2%
20	Industrial – Backbone	$0.192	$0.189	($0.003)	-1.3%	$0.200	$0.011	5.7%	$0.204	$0.004	2.0%	$0.208	$0.004	2.0%
21	Electric Generation – Distribution/Transmission	$0.255	$0.305	$0.050	19.7%	$0.322	$0.017	5.5%	$0.335	$0.013	4.1%	$0.348	$0.013	3.9%
22	Electric Generation – Backbone	$0.136	$0.128	($0.008)	-5.9%	$0.135	$0.007	5.4%	$0.135	$0.000	0.3%	$0.136	$0.000	0.3%
23	Noncore NGV Service - Distribution	$0.571	$0.683	$0.112	19.6%	$0.730	$0.047	6.9%	$0.779	$0.049	6.7%	$0.829	$0.050	6.4%
24	Noncore NGV Service - Transmission	$0.304	$0.359	$0.055	18.1%	$0.380	$0.020	5.6%	$0.396	$0.016	4.3%	$0.412	$0.016	4.1%
25	**Wholesale - Transportation Only (GHG Compliance Component excluded from rates as Wholesale customers are Covered Entities)**													
26	Alpine Natural Gas	$0.152	$0.203	$0.052	34.2%	$0.221	$0.018	8.6%	$0.235	$0.014	6.3%	$0.249	$0.014	5.9%
27	Coalinga	$0.152	$0.204	$0.052	34.3%	$0.222	$0.018	8.7%	$0.236	$0.014	6.4%	$0.250	$0.014	5.9%
28	Island Energy	$0.160	$0.219	$0.059	36.5%	$0.240	$0.021	9.7%	$0.258	$0.018	7.4%	$0.276	$0.017	6.7%
29	Palo Alto	$0.149	$0.199	$0.050	33.5%	$0.215	$0.017	8.3%	$0.228	$0.013	6.0%	$0.241	$0.013	5.6%
30	West Coast Gas – Castle	$0.467	$0.590	$0.124	26.5%	$0.642	$0.052	8.7%	$0.697	$0.055	8.6%	$0.753	$0.056	8.0%
31	West Coast Gas – Mather Distribution	$0.688	$0.858	$0.171	24.8%	$0.932	$0.073	8.6%	$1.014	$0.082	8.8%	$1.098	$0.083	8.2%
32	West Coast Gas – Mather Transmission	$0.153	$0.206	$0.053	34.6%	$0.224	$0.018	8.8%	$0.238	$0.015	6.5%	$0.253	$0.014	6.0%
33	**Illustrative Bill Impacts including Climate Credit***			$ Change	% Change		$ Change	% Change		$ Change	% Change		$ Change	% Change
34	Average Non-CARE Residential customer using an annual monthly average of 33 therms	$65.17	$75.12	$9.95	15.3%	$81.26	$6.14	8.2%	$86.88	$5.61	6.9%	$92.71	$5.83	6.7%
35	Average CARE Residential customer using an annual monthly average of 29 therms	$43.91	$50.78	$6.87	15.7%	$55.01	$4.23	8.3%	$58.87	$3.86	7.0%	$62.89	$4.02	6.8%
36	Average Non-CARE Small Commercial customer using an annual monthly average of 281 therms	$431.94	$491.94	$60.00	13.9%	$525.34	$33.39	6.8%	$555.46	$30.12	5.7%	$586.97	$31.51	5.7%

* PG&E has segmented the adopted monthly average usage of 32 therms per individually metered residential gas customer into Non-CARE and CARE-specific usages for bill impact calculations. Residential bill calculations also include the estimated 2022 annual Climate Credit of $51.22 per residential gas customer.

(a) Rates represent class annual average. Actual transportation rates will vary depending on the customer's load factor and seasonal usage. Rates are rounded to three decimal places for viewing ease. Percentage rate changes are calculated on a 5-digit basis.

(b) Bundled core rates include: (1) an illustrative procurement component that recovers interstate/intrastate backbone transmission charges, storage, brokerage fee, and cost of gas; (2) a transportation component that recovers customer class charges (CCC), customer access charges (CAC), CPUC fees, local transmission (where applicable) and distribution costs (where applicable); (3) Assembly Bill (AB) 32 cost of implementation (COI) fee (certain large customers are directly billed by the Air Resources Board (ARB), and are exempt from PG&E's AB 32 COI Fee); and (4) where applicable, a public purpose program surchage (G-PPPS) that recovers the costs of low-income CARE, energy savings assistance program (ESAP - formerly known as low income energy efficiency (LIEE), customer energy efficiency (EE), Research, Development and Demonstration (RD&D) Program, and Board of Equalization (BOE)/CPUC administration costs. (5) Billed Transportation rates paid by all customers include an additional GHG Compliance Cost and Operational Cost. Covered Entities within classes who have a direct obligation to pay for allowances directly to the Air Resource board are exempt from the GHG Compliance Cost. Actual procurement rates change monthly.

(c) CARE customers receive a 20 percent discount on transportation and procurement charges and are exempt from paying the CARE surcharge components of the G-PPPS tariff and cost recovery of the California Solar Thermal Program.

(d) Transportation Only rates include: (1) a transportation component that recovers CCC, CAC, CPUC fees, local transmission (where applicable) and distribution costs (where applicable); (2) AB 32 COI fee (wholesale and certain large customers are directly billed by the Air Resources Board (ARB), and are exempt from PG&E's AB 32 COI Fee); and (3) where applicable, a G-PPPS that recovers the costs of low-income CARE, ESAP, EE, RD&D Program, BOE/CPUC administration costs. (4) Billed Transportation rates paid by all customers and the wholesale class include an additional GHG Compliance Cost and Operational Cost. Covered Entities within classes who have a direct obligation to pay for allowances directly to the Air Resource board are exempt from the GHG Compliance Cost. Transportation only customers must arrange for their own gas purchases and transportation to PG&E's Citygate/local transmission system.

2023 GENERAL RATE CASE PHASE I (2023 GRC)
UPDATE: SEPTEMBER 7, 2022
EXHIBIT 33: CHAPTER 05: ATTACHMENT D: TABLE 2
PACIFIC GAS AND ELECTRIC COMPANY
CLASS AVERAGE PRESENT AND PROPOSED ILLUSTRATIVE END-USER BURNER TIP GAS RATES
NONCORE RATES INCLUDE A PROXY CITYGATE COST OF GAS WITH UNBUNDLED BACKBONE TRANSMISSION IMPACTS

		Class Average Rates ($/th)												
		Present Illustrative	Proposed Illustrative											
			1/1/2023			1/1/2024			1/1/2025			1/1/2026		
Line No.	Customer Class	January 1, 2022 Average Rate ($/th)	Class Average Rate ($/th)	$/th Change	% Change	Class Average Rate ($/th)	$/th Change	% Change	Class Average Rate ($/th)	$/th Change	% Change	Class Average Rate ($/th)	$/th Change	% Change
1	**Core Retail - Bundled**													
2	Residential Non-CARE	$2.104	$2.406	$0.302	14.3%	$2.592	$0.186	7.7%	$2.762	$0.170	6.6%	$2.939	$0.177	6.4%
3	Residential CARE	$1.661	$1.898	$0.237	14.3%	$2.044	$0.146	7.7%	$2.177	$0.133	6.5%	$2.316	$0.138	6.4%
4	Commercial, Small Non-CARE	$1.537	$1.751	$0.214	13.9%	$1.870	$0.119	6.8%	$1.977	$0.107	5.7%	$2.089	$0.112	5.7%
5	Commercial, Small CARE	$1.179	$1.330	$0.151	12.8%	$1.404	$0.074	5.6%	$1.468	$0.064	4.6%	$1.536	$0.068	4.6%
6	Commercial, Large	$1.136	$1.290	$0.155	13.6%	$1.360	$0.069	5.4%	$1.422	$0.063	4.6%	$1.488	$0.066	4.6%
7	NGV Service - Compression on Customer Premises	$1.117	$1.273	$0.156	14.0%	$1.342	$0.070	5.5%	$1.406	$0.063	4.7%	$1.472	$0.066	4.7%
8	Compressed NGV Service at PG&E Facility	$2.686	$2.769	$0.082	3.1%	$2.864	$0.096	3.5%	$2.919	$0.054	1.9%	$2.977	$0.059	2.0%
9	**Noncore - Illustrative Burner Tip - NonCovered Entities**													
10	Industrial – Distribution	$1.015	$1.116	$0.102	10.0%	$1.174	$0.058	5.2%	$1.227	$0.053	4.5%	$1.282	$0.056	4.5%
11	Industrial – Transmission	$0.745	$0.792	$0.047	6.3%	$0.824	$0.032	4.0%	$0.845	$0.022	2.6%	$0.869	$0.023	2.8%
12	Industrial – Backbone	$0.616	$0.603	($0.013)	-2.1%	$0.625	$0.022	3.6%	$0.633	$0.008	1.3%	$0.643	$0.010	1.6%
13	Electric Generation – Distribution/Transmission	$0.680	$0.720	$0.040	5.8%	$0.747	$0.027	3.8%	$0.764	$0.017	2.3%	$0.783	$0.019	2.5%
14	Electric Generation – Backbone	$0.561	$0.542	($0.019)	-3.3%	$0.560	$0.018	3.3%	$0.564	$0.004	0.8%	$0.570	$0.006	1.1%
15	Noncore NGV Service - Distribution	$0.996	$1.097	$0.102	10.2%	$1.155	$0.058	5.3%	$1.208	$0.053	4.6%	$1.263	$0.056	4.6%
16	Noncore NGV Service - Transmission	$0.729	$0.774	$0.045	6.1%	$0.805	$0.031	4.0%	$0.825	$0.020	2.5%	$0.847	$0.022	2.7%
17	**Wholesale - Illustrative Burner Tip**													
18	Alpine Natural Gas	$0.576	$0.618	$0.041	7.2%	$0.646	$0.028	4.6%	$0.664	$0.018	2.8%	$0.684	$0.020	3.0%
19	Coalinga	$0.577	$0.618	$0.042	7.2%	$0.647	$0.028	4.6%	$0.665	$0.018	2.8%	$0.685	$0.020	3.0%
20	Island Energy	$0.585	$0.633	$0.048	8.2%	$0.665	$0.032	5.1%	$0.687	$0.022	3.3%	$0.710	$0.023	3.4%
21	Palo Alto	$0.574	$0.613	$0.039	6.9%	$0.640	$0.027	4.4%	$0.657	$0.017	2.6%	$0.676	$0.019	2.8%
22	West Coast Gas – Castle	$0.892	$1.005	$0.113	12.7%	$1.067	$0.062	6.2%	$1.126	$0.059	5.5%	$1.188	$0.062	5.5%
23	West Coast Gas – Mather Distribution	$1.112	$1.273	$0.160	14.4%	$1.357	$0.084	6.6%	$1.443	$0.086	6.4%	$1.532	$0.089	6.2%
24	West Coast Gas – Mather Transmission	$0.578	$0.620	$0.042	7.3%	$0.649	$0.029	4.7%	$0.667	$0.019	2.9%	$0.687	$0.020	3.0%
25	**Illustrative Bill Impacts including Climate Credit**													
26	Average Non-CARE Residential customer using an annual monthly average of 33 therms*	$65.17	$75.12	$9.95	15.3%	$81.26	$6.14	8.2%	$86.88	$5.61	6.9%	$92.71	$5.83	6.7%
27	Average CARE Residential customer using an annual monthly average of 29 therms*	$43.91	$50.78	$6.87	15.7%	$55.01	$4.23	8.3%	$58.87	$3.86	7.0%	$62.89	$4.02	6.8%
28	Average Non-CARE Small Commercial customer using an annual monthly average of 281 therms	$431.94	$491.94	$60.00	13.9%	$525.34	$33.39	6.8%	$555.46	$30.12	5.7%	$586.97	$31.51	5.7%

* PG&E has segmented the adopted monthly average usage of 32 therms per individually metered residential gas customer into Non-CARE and CARE-specific usages for bill impact calculations. Residential bill calculations also include the estimated 2022 annual Climate Credit of $51.22 per residential gas customer.

(a) Rates represent class annual average. Actual transportation rates will vary depending on the customer's load factor and seasonal usage. Rates are rounded to three decimal places for viewing ease. Percentage rate changes are calculated on a 5-digit basis.

(b) Bundled core rates include: (1) an illustrative procurement component that recovers interstate/intrastate backbone transmission charges, storage, brokerage fee, and cost of gas; (2) a transportation component that recovers customer class charges (CCC), customer access charges (CAC), CPUC fees, local transmission (where applicable) and distribution costs (where applicable); (3) Assembly Bill (AB) 32 cost of implementation (COI) fee (certain large customers are directly billed by the Air Resources Board (ARB), and are exempt from PG&E's AB 32 COI Fee); and (4) where applicable, a public purpose program surchage (G-PPPS) that recovers the costs of low-income CARE, energy savings assistance program (ESAP - formerly known as low income energy efficiency (LIEE), customer energy efficiency (EE), Research, Development and Demonstration (RD&D) Program, and Board of Equalization (BOE)/CPUC administration costs. (5) Billed Transportation rates paid by all customers include an additional GHG Compliance Cost and Operational Cost. Covered Entities within classes who have a direct obligation to pay for allowances directly to the Air Resource board are exempt from the GHG Compliance Cost. Actual procurement rates change monthly.

(c) CARE customers receive a 20 percent discount on transportation and procurement charges and are exempt from paying the CARE surcharge components of the G-PPPS tariff and cost recovery of the California Solar Thermal Program.

(d) Transportation Only rates include: (1) a transportation component that recovers CCC, CAC, CPUC fees, local transmission (where applicable) and distribution costs (where applicable); (2) AB 32 COI fee (wholesale and certain large customers are directly billed by the Air Resources Board (ARB), and are exempt from PG&E's AB 32 COI Fee); and (3) where applicable, a G-PPPS that recovers the costs of low-income CARE, ESAP, EE, RD&D Program, BOE/CPUC administration costs. (4) Billed Transportation rates paid by all customers and the wholesale class include an additional GHG Compliance Cost and Operational Cost. Covered Entities within classes who have a direct obligation to pay for allowances directly to the Air Resource board are exempt from the GHG Compliance Cost. Transportation only customers must arrange for their own gas purchases and transportation to PG&E's Citygate/local transmission system.

(e) Illustrative Noncore Burner-Tip Rates include a proxy procurement rate of PG&E's NGV1 Citygate that reflects PG&E's present and proposed backbone transmission volumetric and reservation charges.

2023 GENERAL RATE CASE PHASE I (2023 GRC)
UPDATE: SEPTEMBER 7, 2022
EXHIBIT 33: CHAPTER 05: ATTACHMENT D: Table 3
PACIFIC GAS AND ELECTRIC COMPANY
ILLUSTRATIVE ALLOCATION BY MAJOR GRC PH 1 BASE REVENUE ELEMENT AND CUSTOMER CLASS/SERVICE
ALLOCATIONS GIVEN ADOPTED REVENUE REQUIREMENTS: JANUARY 1, 2022

2022 Illustrative Revenue Requirement Allocations of Gas Base Revenue Functions, Net CARE Discount, and Other
(000)

Gas Rate Classes/Services	Distribution & Customer Functions	Local Transmission	Transmission CAC's	Backbone Transmission	Core Bundled Storage	NGSS (End-User Rates)	Net CARE Discount	Non-Base Other (BA/Comm.)	Total Gas
Residential	$1,771,961	$436,654	$0	$191,342	$16,614	$21,900	-$119,827	$973,742	$3,292,386
Small Commercial	$404,715	$189,259	$0	$46,432	$3,783	$5,331	$33,135	$363,928	1,046,582
Large Commercial	$13,777	$16,495	$0	$2,812	$216	$219	$2,951	$27,383	63,853
Core NGV (Uncompressed)	$6,026	$7,494	$0	$2,144	$158	$95	$1,227	$16,023	33,167
Core NGV (Compressed)	$6,050	$1,035	$0	$296	$22	$73	$170	$2,705	10,351
Industrial Distribution	$62,691	$28,619	$0	$0	$0	$638	$10,719	$45,333	148,000
Industrial Transmission	$16,142	$199,850	$1,305	$0	$0	$4,421	$70,552	$124,847	417,117
Industrial Backbone	$0	$0	$14	$0	$0	$45	$717	$1,064	1,839
Noncore NGV (Uncompressed Transmission)	$0	$926	$0	$0	$0	$20	$357	$1,217	2,521
Electric Generation - Non-Backbone Service Level	$1,346	$68,622	$743	$0	$0	$2,404	$0	$50,909	124,025
Electric Generation - Backbone Service Level	$1,165	$0	$218	$0	$0	$2,080	$0	$29,227	32,691
Wholesale Distribution	$464	$131	$7	$0	$0	$3	$0	$67	672
Wholesale Transmission	0	3,703	43	0	0	83	0	1,172	5,002
End-User System Totals	$2,284,337	$952,788	$2,331	$243,026	$20,793	$37,313	$0	$1,637,617	$5,178,204
Unbundled Backbone	0			342,451			0	0	342,451
System Total	$2,284,337	$952,788	$2,331	$585,477	$20,793	$37,313	$0	$1,637,617	$5,520,655

2023 GENERAL RATE CASE PHASE I (2023 GRC)
UPDATE: SEPTEMBER 7, 2022
EXHIBIT 33: CHAPTER 05: ATTACHMENT D: TABLE 4
PACIFIC GAS AND ELECTRIC COMPANY
ILLUSTRATIVE ALLOCATION BY MAJOR GRC PH 1 BASE REVENUE ELEMENT AND CUSTOMER CLASS/SERVICE
ALLOCATIONS GIVEN PROPOSED REVENUE REQUIREMENTS: JANUARY 1, 2023

2023 Illustrative Revenue Requirement Allocations of Gas Base Revenue Functions, Net CARE Discount, and Other
(000)

Gas Rate Classes/Services	Distribution & Customer Functions	Local Transmission	Transmission CAC's	Backbone Transmission	Core Bundled Storage	NGSS (End-User Rates)	Net CARE Discount	Non-Base Other (BA/Comm.)	Total Gas
Residential	$2,191,531	$665,226	$0	$162,684	$13,670	-$53,648	-$134,784	$973,854	$3,818,533
Small Commercial	$500,276	$286,024	$0	$39,404	$3,113	-$13,052	$37,271	$363,924	1,216,960
Large Commercial	$17,038	$25,130	$0	$2,373	$177	-$537	$3,319	$27,383	74,883
Core NGV (Uncompressed)	$7,452	$10,899	$0	$1,807	$130	-$233	$1,380	$16,024	37,459
Core NGV (Compressed)	$6,247	$1,506	$0	$250	$18	-$150	$191	$2,611	10,672
Industrial Distribution	$77,528	$43,479	$0	$0	$0	-$1,562	$12,057	$45,335	176,837
Industrial Transmission	$19,962	$298,669	$2,243	$0	$0	-$10,825	$79,359	$124,839	514,247
Industrial Backbone	$0	$0	$25	$0	$0	-$110	$806	$1,064	1,784
Noncore NGV (Uncompressed Transmission)	$0	$1,393	$0	$0	$0	-$50	$402	$1,217	2,961
Electric Generation - Non-Backbone Service Level	$1,665	$101,750	$1,280	$0	$0	-$5,887	$0	$50,905	149,713
Electric Generation - Backbone Service Level	$1,440	$0	$376	$0	$0	-$5,093	$0	$29,224	25,947
Wholesale Distribution	$574	$200	$13	$0	$0	-$7	$0	$67	847
Wholesale Transmission	0	5,667	76	0	0	-204	0	1,172	6,711
End-User System Totals	$2,823,711	$1,439,944	$4,013	$206,517	$17,109	-$91,358	$0	$1,637,617	$6,037,553
Unbundled Backbone	0	0	0	310,694	0	0	0	0	310,694
System Total	$2,823,711	$1,439,944	$4,013	$517,211	$17,109	-$91,358	$0	$1,637,617	$6,348,247

2023 GENERAL RATE CASE PHASE I (2023 GRC)
UPDATE: SEPTEMBER 7, 2022
EXHIBIT 33: CHAPTER 05: ATTACHMENT D: TABLE 5
PACIFIC GAS AND ELECTRIC COMPANY
ILLUSTRATIVE ALLOCATION BY MAJOR GRC PH 1 BASE REVENUE ELEMENT AND CUSTOMER CLASS/SERVICE
CHANGE IN ALLOCATIONS DUE TO PROPOSED GRC PH 1 REVENUE REQUIREMENTS: JANUARY 1, 2023

Illustrative 2023 GRC Proposed Change in Allocated Revenue Requirement by Base Function, Net CARE, and Class
(000)

Gas Rate Classes/Services	Distribution & Customer Functions	Local Transmission	Transmission CAC's	Backbone Transmission	Core Bundled Storage	NGSS (End-User Rates)	Net CARE Discount	B/A Re-Alloc. and Shrinkage Impacts*	Total Gas	% Change In Allocated Revenue Requirement
Residential	$419,570	$228,573	$0	-$28,658	-$2,944	-$75,548	-$14,957	$112	$526,147	16.0%
Small Commercial	$95,561	$96,766	$0	-$7,028	-$670	-$18,382	$4,136	-$4	$170,378	16.3%
Large Commercial	$3,261	$8,635	$0	-$439	-$38	-$757	$368	$0	$11,030	17.3%
Core NGV (Uncompressed)	$1,426	$3,405	$0	-$336	-$28	-$328	$153	$0	$4,292	12.9%
Core NGV (Compressed)	$197	$470	$0	-$46	-$4	-$223	$21	-$94	$321	3.1%
Industrial Distribution	$14,836	$14,861	$0	$0	$0	-$2,200	$1,338	$2	$28,837	19.5%
Industrial Transmission	$3,820	$98,819	$938	$0	$0	-$15,246	$8,807	-$8	$97,130	23.3%
Industrial Backbone	$0	$0	$10	$0	$0	-$155	$89	$0	-$55	-3.0%
Noncore NGV (Uncompressed Transmission)	$0	$467	$0	$0	$0	-$71	$45	$0	$441	17.5%
Electric Generation - Non-Backbone Service Level	$319	$33,128	$537	$0	$0	-$8,291	$0	-$4	$25,688	20.7%
Electric Generation - Backbone Service Level	$276	$0	$158	$0	$0	-$7,173	$0	-$4	-$6,743	-20.6%
Wholesale Distribution	$110	$69	$6	$0	$0	-$10	$0	$0	$175	26.0%
Wholesale Transmission	$0	$1,963	$33	$0	$0	-$287	$0	$0	$1,709	34.2%
End-User System Totals	$539,374	$487,156	$1,682	-$36,508	-$3,684	-$128,671	$0	$0	$859,349	16.6%
Unbundled Backbone	$0	$0	$0	-$31,758	$0	$0	$0	$0	-$31,758	-9.3%
System Total	$539,374	$487,156	$1,682	-$68,266	-$3,684	-$128,671	$0	$0	$827,592	15.0%
% Change in Proposed 2023 RRQ from Adj. 2022	24%	51%	72%	-12%	-18%	-345%	not applic.	0%	15.0%	

* Note: The Intrastate Volumetric Backbone Transmission rate paid by Bundled Core Procurement customers is part of the WACOG. Bundled Core Shrinkage is a factor multipled by the WACOG. Therefore, changes in this backbone transmission component then causes small directionally consistent change in the illustrative shrinkage component for core procurement customers.

2023 GENERAL RATE CASE PHASE I (2023 GRC)
UPDATE: SEPTEMBER 7, 2022
EXHIBIT 33: CHAPTER 05: ATTACHMENT D: TABLE 6
PACIFIC GAS AND ELECTRIC COMPANY
2023 TEST YEAR AVERAGE END-USER GAS TRANSPORTATION RATES AND PPP SURCHARGES
($/th; Annual Class Averages)[9]

		Core Retail					Noncore Retail						
		Non-CARE	Small	Large	G-NGV1	G-NGV2	Industrial			G-NGV 4		Electric Generation	
		Residential	Commercial	Commercial	(Uncompressed)	(Compressed)	Distribution	Transmission	BB-Level Serv.	Distribution	Transmission	Dist./Trans.	BB-Level Serv.
	TRANSPORTATION CHARGE COMPONENTS												
1	Local Transmission (1)	$.36755	$.36755	$.36755	$.36755	$.36755	$.16872	$.16872	$.00000	$.16872	$.16872	$.16872	$.00000
2	Self Generation Incentive Program	$.00293	$.00690	$.00761	$.00000	$.00000	$.00530	$.00032	$.00000	$.00530	$.00000	$.00000	$.00000
3	CPUC Fee (3)	$.00585	$.00585	$.00585	$.00585	$.00585	$.00585	$.00585	$.00585	$.00585	$.00585	$.00086	$.00086
4	AB32 Air Resource Board Cost of Implementation Fee (8)	$.00148	$.00148	$.00148	$.00148	$.00148	$.00148	$.00148	$.00148	$.00148	$.00148	$.00148	$.00148
5	AB32 Greenhouse Gas Compliance Cost	$.10234	$.10234	$.10234	$.10234	$.10234	$.10234	$.10234	$.10234	$.10234	$.10234	$.10234	$.10234
6	2019 GT&S - NGSS Including FF&U	($.02948)	($.01675)	($.00784)	($.00802)	($.03215)	($.00605)	($.00605)	($.00605)	($.00605)	($.00605)	($.00605)	($.00605)
7	Balancing Accounts (2)	$.14935	$.10786	$.07743	$.07665	$.17671	$.04689	$.02874	$.02883	$.04689	$.02753	$.02574	$.02647
8	NCA - Local Transmission Cost Subaccount (10)	$.00000	$.00000	$.00000	$.00000	$.00000	$.00765	$.00765	$.00000	$.00765	$.00765	$.00765	$.00000
9	2019 GTS Late Implementation Amortization	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000
10	GT&S-related Pension	$.00248	$.00248	$.00248	$.00248	$.00248	$.00139	$.00139	$.00066	$.00139	$.00139	$.00139	$.00066
11	Distribution - Annual Average (6)	$1.20942	$.58368	$.24451	$.25562	$1.67635	$.29318	$.01115		$.29318		$.00171	$.00171
12	**VOLUMETRIC RATE - Average Annual**	$1.81192	$1.16139	$.80141	$.80396	$2.30062	$.62674	$.32159	$.13311	$.62674	$.30890	$.30384	$.12747
13	**CUSTOMER ACCESS CHARGE - Class Average Volumetric Equivalent (4)**		$.05822	$.00411	$.00095		$.00708	$.00125	$.00135	$.00708	$.00125	$.00144	$.00045
14	**CLASS AVERAGE TRANSPORTATION RATE**	$1.81192	$1.21962	$.80553	$.80491	$2.30062	$.63382	$.32284	$.13446	$.63382	$.31016	$.30528	$.12792
15	**PUBLIC PURPOSE PROGRAM SURCHARGE/TAX (5)**	$.10884	$.06775	$.06149	$.04918	$.04918	$.06808	$.05458	$.05458	$.04918	$.04918		
16	**END-USE RATE (7)**	$1.92076	$1.28737	$.86702	$.85409	$2.34980	$.70190	$.37742	$.18904	$.68300	$.35934	$.30528	$.12792

		Wholesale						
				WC Gas Mather		Island		WC Gas
		Coalinga	Palo Alto	Dist.	Trans.	Energy	Alpine	Castle
	TRANSPORTATION CHARGE COMPONENTS							
17	Local Transmission (1)	$.16872	$.16872	$.16872	$.16872	$.16872	$.16872	$.16872
18	Self Generation Incentive Program	WHOLESALE CUSTOMERS EXEMPT FROM SGIP, AB32 COI, and CPUC FEE RATE COMPONENT						
19	CPUC Fee (3)	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000
20	AB32 Air Resource Board Cost of Implementation Fee (8)	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000
21	AB32 Greenhouse Gas Compliance Cost	$.10445	$.10445	$.10445	$.10445	$.10445	$.10445	$.10445
22	2019 GT&S - NGSS Including FF&U	($.00605)	($.00605)	($.00605)	($.00605)	($.00605)	($.00605)	($.00605)
23	Balancing Accounts (2)	$.03118	$.03118	$.06748	$.03118	$.03118	$.03118	$.05186
24	2019 GTS Late Implementation Amortization	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000
25	GT&S-related Pension	$.00139	$.00139	$.00139	$.00139	$.00139	$.00139	$.00139
26	Distribution - Annual Average			$.61652				$.35929
27	**VOLUMETRIC RATE - Average Annual**	$.29969	$.29969	$.95251	$.29969	$.29969	$.29969	$.67966
28	**CUSTOMER ACCESS CHARGE - Class Average Volumetric Equivalent (4)**	$.00660	$.00155	$.00830	$.00830	$.02166	$.00601	$.01308
29	**CLASS AVERAGE TRANSPORTATION RATE**	$.30629	$.30124	$.96081	$.30799	$.32134	$.30570	$.6927420
30	**PUBLIC PURPOSE PROGRAM SURCHARGE/TAX (5)**							
31	**END-USE RATE**	$.30629	$.30124	$.96081	$.30799	$.32134	$.30570	$.69274
32	**GHG COMPLIANCE COST EXEMPTION**	$.10234	$.10234	$.10234	$.10234	$.10234	$.10234	$.10234
33	**END-USE RATE EXCLUDING GHG COMPLIANCE COST**	$.20395	$.19889	$.85847	$.20564	$.21900	$.20335	$.59040

NOTES
(1) As proposed in 2023 GRC 1.
(2) Based on November recorded balances and forecasted through December.
(3) CPUC Fee based on Resolution M-4841, effective October 1, 2020 (including FF&U). G-EG customers pay a reduced CPUC fee as updated in 2018 GCAP D.19-10-036.
(4) Volumetric equivalent of Customer Access Charges proposed in 2023 GRC 1 (see Attachment B to this chapter)
(5) Decision 04-08-010 ordered the removal of PPP cost recovery from transportation rates. On March 1, 2005 PG&E began to treat PPP as a tax. Illustrative component reflects CARE Discount impact of 2023 GRC 1 illustrative proposed Residential Rates.
(6) The G-NGV2 Distribution rate component incudes the cost of compression, station operations and maintenance, and state/federal gas excise taxes, and the average A-10 electric rate.
(7) CARE Customers receive a 20% discount off of PG&E's total bundled rate and are exempt from the CARE portion of PG&E's Public Purpose Program Surcharge (G-PPPS) rates and cost recovery of the California Solar Initiative Thermal Program.
(8) AB32 provides the Air Resource Board recovery of its administration costs associated with the implementation of AB32. Wholesale and certain large customers are directly billed by the ARB, and are exempt from PG&E's cost of implementation component of $0.00148 per therm
(9) Billed Transportation rates paid by all customers include an additional GHG Compliance Cost of $0.10234 and Operational Cost component of $0.00211. Covered Entities within classes and the wholesale class (i.e. customers that currently have a direct obligation to pay for allowances directly to the Air Resource Board) will see a line credit on their bill equal to the GHG Compliance Cost $0.10234 per therm times their monthly billed therms
(10) Rates are unrounded

UPDATE: SEPTEMBER 7, 2022
EXHIBIT 33: CHAPTER 05: ATTACHMENT D: TABLE 7
PACIFIC GAS AND ELECTRIC COMPANY
JANUARY 1, 2022 PRESENT AVERAGE END-USER GAS TRANSPORTATION RATES AND PPP SURCHARGES
($/th; Annual Class Averages)[9]

		Core Retail					Noncore Retail						
		Non-CARE			G-NGV1	G-NGV2	Industrial			G-NGV 4		Electric Generation	
		Residential	Sml Com.	Lg. Comm.	(Uncompressed)	(Compressed)	Distribution	Transmission	BB-Level Serv.	Distribution	Transmission	Dist./Trans.	BB-Level Serv.
	TRANSPORTATION CHARGE COMPONENTS												
1	Local Transmission (1)	$.24300	$.24300	$.24300	$.24300	$.24300	$.11092	$.11092	$.00000	$.11092	$.11092	$.11092	$.00000
2	Self Generation Incentive Program	$.00293	$.00690	$.00761	$.00000	$.00000	$.00530	$.00032	$.00000	$.00530	$.00000	$.00000	$.00000
3	CPUC Fee (3)	$.00585	$.00585	$.00585	$.00585	$.00585	$.00585	$.00585	$.00585	$.00585	$.00585	$.00086	$.00086
4	AB32 Air Resource Board Cost of Implementation Fee (8)	$.00148	$.00148	$.00148	$.00148	$.00148	$.00148	$.00148	$.00148	$.00148	$.00148	$.00148	$.00148
5	AB32 Greenhouse Gas Compliance Cost	$.10234	$.10234	$.10234	$.10234	$.10234	$.10234	$.10234	$.10234	$.10234	$.10234	$.10234	$.10234
6	2019 GT&S - NGSS Including FF&U	$.01203	$.00684	$.00320	$.00328	$.01623	$.00247	$.00247	$.00247	$.00247	$.00247	$.00247	$.00247
7	Balancing Accounts (2)	$.14932	$.10787	$.07743	$.07666	$.21352	$.04689	$.02874	$.02883	$.04689	$.02754	$.02574	$.02647
8	NCA - Local Transmission Cost Subaccount (10)	$.00000	$.00000	$.00000	$.00000	$.00000	$.00765	$.00765	$.00000	$.00765	$.00765	$.00765	$.00000
9	2015 GT&S Late Implementation Amortization	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000
10	GT&S-related Pension	$.00248	$.00248	$.00248	$.00248	$.00248	$.00139	$.00139	$.00066	$.00139	$.00139	$.00139	$.00066
11	Distribution - Annual Average (6)	$.97890	$.46106	$.19693	$.20652	$1.62725	$.23869	$.00902	$.00000	$.23869	$.00000	$.00138	$.00138
12	**VOLUMETRIC RATE - Average Annual**	$1.49832	$.93782	$.64033	$.64161	$2.21216	$.52297	$.27017	$.14163	$.52297	$.25963	$.25423	$.13566
13	**CUSTOMER ACCESS CHARGE - Class Average Volumetric Equivalent (4)**		$.05822	$.00411	$.00095	$.00000	$.00411	$.00072	$.00079	$.00411	$.00072	$.00083	$.00026
14	**CLASS AVERAGE TRANSPORTATION RATE**	$1.49832	$.99604	$.64444	$.64256	$2.21216	$.52708	$.27089	$.14242	$.52708	$.26035	$.25506	$.13592
15	**PUBLIC PURPOSE PROGRAM SURCHARGE/TAX (5)**	$.10346	$.06237	$.05611	$.04380	$.04380	$.06270	$.04920	$.04920	$.04380	$.04380	$.00000	$.00000
16	**END-USE RATE (7)**	$1.60178	$1.05841	$.70055	$.68636	$2.25596	$.58978	$.32009	$.19162	$.57088	$.30415	$.25506	$.13592

		Wholesale						
				WC Gas Mather		Island		WC Gas
		Coalinga	Palo Alto	Dist.	Trans.	Energy	Alpine	Castle
	TRANSPORTATION CHARGE COMPONENTS							
17	Local Transmission (1)	$.11092	$.11092	$.11092	$.11092	$.11092	$.11092	$.11092
18	Self Generation Incentive Program	WHOLESALE CUSTOMERS EXCEPT FROM SGIP, AB32 COI, and CPUC FEE RATE COMPONENT						
19	CPUC Fee (3)	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000
20	AB32 Air Resource Board Cost of Implementation Fee (8)	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000
21	AB32 Greenhouse Gas Compliance Cost	$.10445	$.10445	$.10445	$.10445	$.10445	$.10445	$.10445
22	2019 GT&S - NGSS Including FF&U	$.00250	$.00250	$.00250	$.00250	$.00250	$.00250	$.00250
23	Balancing Accounts (2)	$.03115	$.03115	$.06743	$.03115	$.03115	$.03115	$.05182
24	2019 GT&S Late Implementation Amortization	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000
25	GT&S-related Pension	$.00139	$.00139	$.00139	$.00139	$.00139	$.00139	$.00139
26	Distribution - Annual Average			$.49854				$.29053
27	**VOLUMETRIC RATE - Average Annual**	$.25041	$.25041	$.78523	$.25041	$.25041	$.25041	$.56161
28	**CUSTOMER ACCESS CHARGE - Class Average Volumetric Equivalent (4)**	$.00378	$.00089	$.00475	$.00475	$.01237	$.00344	$.00747
29	**CLASS AVERAGE TRANSPORTATION RATE**	$.25419	$.25130	$.78998	$.25517	$.26278	$.25385	$.56908
30	**PUBLIC PURPOSE PROGRAM SURCHARGE/TAX (5)**							
31	**END-USE RATE INCLUDING GHG COMPLIANCE & OBLIGATION**	$.25419	$.25130	$.78998	$.25517	$.26278	$.25385	$.56908
32	**GHG COMPLIANCE COST EXEMPTION (9)**	$.10234	$.10234	$.10234	$.10234	$.10234	$.10234	$.10234
33	END-USE RATE EXCLUDING GHG COMPLIANCE	$.15185	$.14895	$.68764	$.15282	$.16044	$.15150	$.46674

2023 GENERAL RATE CASE PHASE I (2023 GRC)
UPDATE: SEPTEMBER 7, 2022
EXHIBIT 33: CHAPTER 05: ATTACHMENT D: TABLE 8
PACIFIC GAS AND ELECTRIC COMPANY
TEST YEAR CHANGE FROM JANUARY 1, 2022 RATES IN AVERAGE END-USER GAS TRANSPORTATION RATES AND PPP SURCHARGES
($/th; Annual Class Averages)

		Core Retail					Noncore Retail						
		Non-CARE	Core Commercial		G-NGV1	G-NGV2	Industrial			G-NGV 4		Electric Generation	
		Residential	Sml Comm.	Lrg Comm.	(Uncompressed)	(Compressed)	Distribution	Transmission	BB-Level Serv.	Distribution	Transmission	Dist./Trans.	BB-Level Serv.
	TRANSPORTATION CHARGE COMPONENTS												
1	Local Transmission	$.12455	$.12455	$.12455	$.12455	$.12455	$.05780	$.05780		$.05780	$.05780	$.05780	
2	Self Generation Incentive Program												
3	CPUC Fee												
4	AB32 Air Resource Board Cost of Implementation Fee												
5	AB32 Greenhouse Gas Compliance Cost												
6	2019 GT&S - NGSS Including FF&U	($.04151)	($.02359)	($.01104)	($.01130)	($.04838)	($.00852)	($.00852)	($.00852)	($.00852)	($.00852)	($.00852)	($.00852)
7	Balancing Accounts	$.00004				($.03681)					($.00001)		
8	NCA - Local Transmission Cost Subaccount (10)												
9	GT&S Late Implementation Amortization												
10	GT&S-related Pension												
11	Distribution - Annual Average	$.23053	$.12261	$.04758	$.04910	$.04910	$.05449	$.00213		$.05449		$.00033	$.00033
12	**VOLUMETRIC RATE - Average Annual**	$.31361	$.22357	$.16109	$.16235	$.08846	$.10377	$.05142	($.00852)	$.10377	$.04927	$.04961	($.00819)
13	**CUSTOMER ACCESS CHARGE - Class Average Volumetric Equivalent**						$.00297	$.00054	$.00057	$.00297	$.00054	$.00061	$.00019
14	**CLASS AVERAGE TRANSPORTATION RATE**	$.31360	$.22358	$.16109	$.16235	$.08846	$.10674	$.05195	($.00796)	$.10674	$.04981	$.05022	($.00800)
15	**PUBLIC PURPOSE PROGRAM SURCHARGE/TAX**	$.00538	$.00538	$.00538	$.00538	$.00538	$.00538	$.00538	$.00538	$.00538	$.00538		
16	**END-USE RATE**	$.31898	$.22896	$.16647	$.16773	$.09384	$.11212	$.05733	($.00258)	$.11212	$.05519	$.05022	($.00800)

		Wholesale						
				WC Gas Mather		Island		WC Gas
		Coalinga	Palo Alto	Dist.	Trans.	Energy	Alpine	Castle
	TRANSPORTATION CHARGE COMPONENTS							
17	Local Transmission	$.05780	$.05780	$.05780	$.05780	$.05780	$.05780	$.05780
18	Self Generation Incentive Program	WHOLESALE CUSTOMERS EXCEPT FROM SGIP, AB32 COI, and CPUC FEE RATE COMPONENT						
19	CPUC Fee							
20	AB32 Air Resource Board Cost of Implementation Fee							
21	AB32 Greenhouse Gas Compliance Cost							
22	2019 GT&S - NGSS Including FF&U	($.00855)	($.00855)	($.00855)	($.00855)	($.00855)	($.00855)	($.00855)
23	Balancing Accounts	$.00003	$.00003	$.00005	$.00003	$.00003	$.00003	$.00004
24	2019 GTS Late Implementation Amortization							
25	GT&S-related Pension							
26	Distribution - Annual Average			$.11798				$.06876
27	**VOLUMETRIC RATE - Average Annual**	$.04928	$.04928	$.16728	$.04928	$.04928	$.04928	$.11805
28	**CUSTOMER ACCESS CHARGE - Class Average Volumetric Equivalent (4)**	$.00282	$.00066	$.00355	$.00355	$.00928	$.00257	$.00561
29	**CLASS AVERAGE TRANSPORTATION RATE**	$.05210	$.04994	$.17083	$.05282	$.05856	$.05185	$.12366
30	**PUBLIC PURPOSE PROGRAM SURCHARGE/TAX**							
31	**END-USE RATE INCLUDING GHG COMPLIANCE & OBLIGATION**	$.05210	$.04994	$.17083	$.05282	$.05856	$.05185	$.12366
32	**GHG COMPLIANCE COST EXEMPTION**							
33	END-USE RATE EXCLUDING GHG COMPLIANCE	$.05210	$.04994	$.17083	$.05282	$.05856	$.05185	$.12366

2023 GENERAL RATE CASE PHASE I (2023 GRC)
UPDATE: SEPTEMBER 7, 2022
EXHIBIT 33: CHAPTER 05: ATTACHMENT D: TABLE 9
PACIFIC GAS AND ELECTRIC COMPANY
CHANGE IN GAS REVENUE REQUIREMENTS BY YEAR UNDERLYING ILLUSTRATIVE GAS RATE CHANGES

	Results of Operations Model ($ 000) (Source: Exhibit 33, Chapter 4)								
	Adjusted 2022	Proposed 2023	Change to Add to Present 2021 Base RRQ for Illustrative Test Year Impact	Proposed 2024	Change from 2023 RRQ for Attrition Year 1	Proposed 2025	Change from 2024 RRQ for Attrition Year 2	Proposed 2026	Change from 2025 RRQ for Attrition Year 3
Gas Distribution	$2,401,465	$2,940,839	$539,374	$3,193,579	$252,739	$3,503,264	$309,685	$3,819,061	$315,797
Gas Transission and Storage	$1,688,664	$1,976,882	$288,217	$2,278,958	$302,077	$2,432,525	$153,567	$2,606,029	$173,504
Gas System Totals	$4,090,129	$4,917,721	$827,592	$5,472,537	$554,816	$5,935,789	$463,252	$6,425,090	$489,301

2023 GENERAL RATE CASE PHASE I (2023 GRC)
UPDATE: SEPTEMBER 7, 2022
EXHIBIT 33: CHAPTER 05: ATTACHMENT D
PACIFIC GAS AND ELECTRIC COMPANY

SECTION 2: CHANGE IN TABLES FROM FEBRUARY 28, 2022 UPDATE to SEPTEMBER 7, 2022 UPDATE

2023 GENERAL RATE CASE PHASE I (2023 GRC)
SEPTEMBER 7, 2022 UPDATE CHANGE FROM UPDATE/ERRATA: FEBRUARY 28, 2022
EXHIBIT 33: CHAPTER 05: ATTACHMENT D: TABLE 1 CHANGE FROM FEBRUARY 28, 2022 UPDATE/ERRATA
PACIFIC GAS AND ELECTRIC COMPANY
CLASS AVERAGE PRESENT AND PROPOSED ILLUSTRATIVE END-USER GAS RATES AND RESIDENTIAL BILL IMPACTS
CONSOLIDATED 2023 GRC PHASE I DISTRIBUTION, TRANSMISSION, AND STORAGE REVENUE REQUIREMENT IMPACTS

		Class Average Rates ($/th)												
		Present Illustrative	Proposed Illustrative											
Line No.	Customer Class	January 1, 2022 Average Rate ($/th)	1/1/2023 Class Average Rate ($/th)	$/th Change	% Change	1/1/2024 Class Average Rate ($/th)	$/th Change	% Change	1/1/2025 Average Rate ($/th)	$/th Change	% Change	1/1/2026 Average Rate ($/th)	$/th Change	% Change
1	**Core Retail - Bundled**													
2	Residential Non-CARE	$0.000	$0.066	$0.066	3.1%	$0.080	$0.014	0.4%	$0.096	$0.016	0.4%	$0.109	$0.013	0.3%
3	Residential CARE	$0.000	$0.052	$0.052	3.1%	$0.063	$0.011	0.4%	$0.075	$0.012	0.4%	$0.085	$0.010	0.3%
4	Commercial, Small Non-CARE	$0.000	$0.050	$0.050	3.3%	$0.059	$0.009	0.3%	$0.068	$0.009	0.3%	$0.076	$0.008	0.2%
5	Commercial, Small CARE	$0.000	$0.040	$0.040	3.4%	$0.045	$0.005	0.2%	$0.049	$0.005	0.2%	$0.053	$0.004	0.1%
6	Commercial, Large	$0.000	$0.039	$0.039	3.4%	$0.043	$0.005	0.2%	$0.048	$0.005	0.2%	$0.052	$0.004	0.1%
7	NGV Service - Compression on Customer Premises	$0.000	$0.039	$0.039	3.5%	$0.043	$0.005	0.2%	$0.048	$0.005	0.2%	$0.052	$0.004	0.1%
8	Compressed NGV Service at PG&E Facility	$0.000	$0.037	$0.037	1.4%	$0.040	$0.003	0.1%	$0.044	$0.004	0.1%	$0.048	$0.004	0.1%
9	**Core Retail - Transportation Only**													
10	Residential Non-CARE	$0.000	$0.061	$0.061	3.8%	$0.074	$0.013	0.4%	$0.089	$0.015	0.4%	$0.101	$0.012	0.3%
11	Residential CARE	$0.000	$0.047	$0.047	4.1%	$0.057	$0.010	0.4%	$0.068	$0.011	0.5%	$0.077	$0.009	0.3%
12	Commercial, Small Non-CARE	$0.000	$0.046	$0.046	4.4%	$0.054	$0.007	0.3%	$0.062	$0.008	0.3%	$0.069	$0.007	0.2%
13	Commercial, Small CARE	$0.000	$0.035	$0.035	4.8%	$0.040	$0.005	0.3%	$0.047	$0.006	0.3%	$0.052	$0.005	0.2%
14	Commercial, Large	$0.000	$0.035	$0.035	5.1%	$0.039	$0.004	0.2%	$0.043	$0.004	0.2%	$0.046	$0.003	0.1%
15	NGV Service - Compression on Customer Premises	$0.000	$0.036	$0.036	5.2%	$0.040	$0.004	0.2%	$0.044	$0.004	0.2%	$0.047	$0.003	0.1%
16	Compressed NGV Service at PG&E Facility	$0.000	$0.034	$0.034	1.5%	$0.036	$0.003	0.1%	$0.040	$0.004	0.1%	$0.043	$0.003	0.1%
17	**Noncore - Transportation Only-NonCovered Entities**													
18	Industrial – Distribution	$0.000	$0.022	$0.022	3.7%	$0.026	$0.004	0.3%	$0.030	$0.004	0.3%	$0.033	$0.003	0.2%
19	Industrial – Transmission	$0.000	$0.014	$0.014	4.5%	$0.015	$0.001	0.1%	$0.016	$0.001	0.1%	$0.017	$0.001	0.0%
20	Industrial – Backbone	$0.000	$0.002	$0.002	0.8%	$0.002	$0.000	0.1%	$0.002	$0.000	0.2%	$0.003	$0.000	0.1%
21	Electric Generation – Distribution/Transmission	$0.000	$0.013	$0.013	5.0%	$0.014	$0.001	0.0%	$0.014	$0.000	0.0%	$0.014	$0.000	-0.1%
22	Electric Generation – Backbone	$0.000	$0.000	$0.000	0.1%	$0.000	$0.000	0.0%	$0.000	$0.000	0.0%	$0.000	$0.000	0.0%
23	Noncore NGV Service - Distribution	$0.000	$0.022	$0.022	3.9%	$0.026	$0.004	0.3%	$0.030	$0.004	0.3%	$0.033	$0.003	0.2%
24	Noncore NGV Service - Transmission	$0.000	$0.014	$0.014	4.6%	$0.015	$0.001	0.0%	$0.016	$0.001	0.0%	$0.016	$0.001	0.0%
25	**Wholesale - Transportation Only**													
26	Alpine Natural Gas	$0.000	$0.014	$0.014	8.9%	$0.014	$0.001	-0.2%	$0.015	$0.001	-0.2%	$0.015	$0.000	-0.3%
27	Coalinga	$0.000	$0.014	$0.014	9.0%	$0.015	$0.001	-0.2%	$0.015	$0.001	-0.2%	$0.015	$0.000	-0.3%
28	Island Energy	$0.000	$0.016	$0.016	10.0%	$0.018	$0.002	0.0%	$0.019	$0.001	-0.2%	$0.019	$0.000	-0.3%
29	Palo Alto	$0.000	$0.013	$0.013	8.6%	$0.013	$0.001	-0.2%	$0.014	$0.000	-0.2%	$0.014	$0.000	-0.2%
30	West Coast Gas – Castle	$0.000	$0.024	$0.024	5.2%	$0.029	$0.004	0.4%	$0.034	$0.005	0.4%	$0.037	$0.004	0.2%
31	West Coast Gas – Mather Distribution	$0.000	$0.031	$0.031	4.5%	$0.037	$0.007	0.5%	$0.045	$0.008	0.5%	$0.051	$0.006	0.3%
32	West Coast Gas – Mather Transmission	$0.000	$0.014	$0.014	9.1%	$0.015	$0.001	-0.1%	$0.015	$0.001	-0.2%	$0.016	$0.000	-0.3%
33	**Illustrative Bill Impacts**			$ Change	% Change		$ Change	% Change		$ Change	% Change		$ Change	% Change
34	Average Non-CARE Residential customer using an annual monthly average of 33 therms*	$0.00	$2.18	$2.18	3.4%	$2.64	$0.46	0.4%	$3.16	$0.51	0.4%	$3.58	$0.43	0.3%
35	Average CARE Residential customer using an annual monthly average of 29 therms*	$0.00	$1.50	$1.50	3.4%	$1.82	$0.32	0.4%	$2.17	$0.35	0.4%	$2.47	$0.29	0.3%
36	Average Non-CARE Small Commercial customer using an annual monthly average of 281 therms	$0.00	$14.14	$14.14	3.3%	$16.55	$2.42	0.3%	$19.11	$2.56	0.3%	$21.22	$2.11	0.2%

* PG&E has segmented the adopted monthly average usage of 32 therms per individually metered residential gas customer into Non-CARE and CARE-specific usages for bill impact calculations with the weighted average being the adopted 32 therms.

(a) Rates represent class annual average. Actual transportation rates will vary depending on the customer's load factor and seasonal usage. Rates are rounded to three decimal places for viewing ease. Percentage rate changes are calculated on a 5-digit basis.

(b) Bundled core rates include: (1) an illustrative procurement component that recovers interstate/intrastate backbone transmission charges, storage, brokerage fee, and cost of gas; (2) a transportation component that recovers customer class charges (CCC), customer access charges (CAC), CPUC fees, local transmission (where applicable) and distribution costs (where applicable); (3) Assembly Bill (AB) 32 cost of implementation (COI) fee (certain large customers are directly billed by the Air Resources Board (ARB), and are exempt from PG&E's AB 32 COI Fee); and (4) where applicable, a public purpose program surchage (G-PPPS) that recovers the costs of low-income CARE, energy savings assistance program (ESAP - formerly known as low income energy efficiency (LIEE), customer energy efficiency (EE), Research, Development and Demonstration (RD&D) Program, and Board of Equalization (BOE)/CPUC administration costs. (5) Billed Transportation rates paid by all customers include an additional GHG Compliance Cost and Operational Cost. Covered Entities within classes who have a direct obligation to pay for allowances directly to the Air Resource board are exempt from the GHG Compliance Cost. Actual procurement rates change monthly.

(c) CARE customers receive a 20 percent discount on transportation and procurement charges and are exempt from paying the CARE surcharge components of the G-PPPS tariff and cost recovery of the California Solar Thermal Program.

(d) Transportation Only rates include: (1) a transportation component that recovers CCC, CAC, CPUC fees, local transmission (where applicable) and distribution costs (where applicable); (2) AB 32 COI fee (wholesale and certain large customers are directly billed by the Air Resources Board (ARB), and are exempt from PG&E's AB 32 COI Fee); and (3) where applicable, a G-PPPS that recovers the costs of low-income CARE, ESAP, EE, RD&D Program, BOE/CPUC administration costs. (4) Billed Transportation rates paid by all customers and the wholesale class include an additional GHG Compliance Cost and Operational Cost. Covered Entities within classes who have a direct obligation to pay for allowances directly to the Air Resource board are exempt from the GHG Compliance Cost. Transportation only customers must arrange for their own gas purchases and transportation to PG&E's Citygate/local transmission system.

2023 GENERAL RATE CASE PHASE I (2023 GRC)
SEPTEMBER 7, 2022 UPDATE CHANGE FROM UPDATE/ERRATA: FEBRUARY 28, 2022
EXHIBIT 33: CHAPTER 05: ATTACHMENT D: TABLE 2 CHANGE FROM FEBRUARY 28, 2022 UPDATE/ERRATA
PACIFIC GAS AND ELECTRIC COMPANY
CLASS AVERAGE PRESENT AND PROPOSED ILLUSTRATIVE END-USER BURNER TIP GAS RATES
NONCORE RATES INCLUDE A PROXY CITYGATE COST OF GAS WITH UNBUNDLED BACKBONE TRANSMISSION IMPACTS

		Class Average Rates ($/th)												
		Present Illustrative	Proposed Illustrative											
			1/1/2023			1/1/2024			1/1/2025			1/1/2026		
Line No.	Customer Class	January 1, 2022 Average Rate ($/th)	Class Average Rate ($/th)	$/th Change	% Change	Class Average Rate ($/th)	$/th Change	% Change	Class Average Rate ($/th)	$/th Change	% Change	Class Average Rate ($/th)	$/th Change	% Change
1	**Core Retail - Bundled**													
2	Residential Non-CARE	$0.000	$0.066	$0.066	3.1%	$0.080	$0.014	0.4%	$0.096	$0.016	0.4%	$0.109	$0.013	0.3%
3	Residential CARE	$0.000	$0.052	$0.052	3.1%	$0.063	$0.011	0.4%	$0.075	$0.012	0.4%	$0.085	$0.010	0.3%
4	Commercial, Small Non-CARE	$0.000	$0.050	$0.050	3.3%	$0.059	$0.009	0.3%	$0.068	$0.009	0.3%	$0.076	$0.008	0.2%
5	Commercial, Small CARE	$0.000	$0.040	$0.040	3.4%	$0.045	$0.005	0.2%	$0.049	$0.005	0.2%	$0.053	$0.004	0.1%
6	Commercial, Large	$0.000	$0.039	$0.039	3.4%	$0.043	$0.005	0.2%	$0.048	$0.005	0.2%	$0.052	$0.004	0.1%
7	NGV Service - Compression on Customer Premises	$0.000	$0.039	$0.039	3.5%	$0.043	$0.005	0.2%	$0.048	$0.005	0.2%	$0.052	$0.004	0.1%
8	Compressed NGV Service at PG&E Facility	$0.000	$0.037	$0.037	1.4%	$0.040	$0.003	0.1%	$0.044	$0.004	0.1%	$0.048	$0.004	0.1%
9	**Noncore - Illustrative Burner Tip - NonCovered Entities**													
10	Industrial – Distribution	$0.000	$0.025	$0.025	2.4%	$0.029	$0.004	0.3%	$0.034	$0.005	0.3%	$0.037	$0.004	0.2%
11	Industrial – Transmission	$0.000	$0.017	$0.017	2.3%	$0.019	$0.002	0.1%	$0.020	$0.001	0.1%	$0.021	$0.001	0.1%
12	Industrial – Backbone	$0.000	$0.004	$0.004	0.7%	$0.005	$0.001	0.2%	$0.006	$0.001	0.1%	$0.007	$0.001	0.1%
13	Electric Generation – Distribution/Transmission	$0.000	$0.016	$0.016	2.3%	$0.017	$0.001	0.1%	$0.018	$0.001	0.1%	$0.019	$0.001	0.0%
14	Electric Generation – Backbone	$0.000	$0.003	$0.003	0.5%	$0.004	$0.001	0.1%	$0.004	$0.000	0.1%	$0.005	$0.000	0.1%
15	Noncore NGV Service - Distribution	$0.000	$0.025	$0.025	2.5%	$0.029	$0.004	0.3%	$0.034	$0.005	0.3%	$0.037	$0.004	0.2%
16	Noncore NGV Service - Transmission	$0.000	$0.017	$0.017	2.3%	$0.019	$0.002	0.1%	$0.020	$0.001	0.1%	$0.021	$0.001	0.1%
17	**Wholesale - Illustrative Burner Tip**													
18	Alpine Natural Gas	$0.000	$0.016	$0.016	2.8%	$0.018	$0.002	0.1%	$0.019	$0.001	0.1%	$0.020	$0.001	0.0%
19	Coalinga	$0.000	$0.016	$0.016	2.8%	$0.018	$0.002	0.1%	$0.019	$0.001	0.1%	$0.020	$0.001	0.0%
20	Island Energy	$0.000	$0.019	$0.019	3.2%	$0.021	$0.002	0.2%	$0.023	$0.001	0.1%	$0.023	$0.001	0.0%
21	Palo Alto	$0.000	$0.016	$0.016	2.7%	$0.017	$0.001	0.1%	$0.018	$0.001	0.1%	$0.019	$0.001	0.0%
22	West Coast Gas – Castle	$0.000	$0.027	$0.027	3.1%	$0.032	$0.005	0.4%	$0.038	$0.005	0.3%	$0.042	$0.004	0.2%
23	West Coast Gas – Mather Distribution	$0.000	$0.033	$0.033	3.0%	$0.041	$0.007	0.4%	$0.049	$0.008	0.4%	$0.055	$0.007	0.3%
24	West Coast Gas – Mather Transmission	$0.000	$0.017	$0.017	2.9%	$0.018	$0.002	0.2%	$0.019	$0.001	0.1%	$0.020	$0.001	0.0%
25	**Illustrative Bill Impacts**													
26	Average Non-CARE Residential customer using an annual monthly average of 33 therms*	$0.00	$2.18	$2.18	3.4%	$2.64	$0.46	0.4%	$3.16	$0.51	0.4%	$3.58	$0.43	0.3%
27	Average CARE Residential customer using an annual monthly average of 29 therms*	$0.00	$1.50	$1.50	3.4%	$1.82	$0.32	0.4%	$2.17	$0.35	0.4%	$2.47	$0.29	0.3%
28	Average Non-CARE Small Commercial customer using an annual monthly average of 281 therms	$0.00	$14.14	$14.14	3.3%	$16.55	$2.42	0.3%	$19.11	$2.56	0.3%	$21.22	$2.11	0.2%

* PG&E has segmented the adopted monthly average usage of 32 therms per individually metered residential gas customer into Non-CARE and CARE-specific usages for bill impact calculations with the weighted average being the adopted 32 therms.

(a) Rates represent class annual average. Actual transportation rates will vary depending on the customer's load factor and seasonal usage. Rates are rounded to three decimal places for viewing ease. Percentage rate changes are calculated on a 5-digit basis.

(b) Bundled core rates include: (1) an illustrative procurement component that recovers interstate/intrastate backbone transmission charges, storage, brokerage fee, and cost of gas; (2) a transportation component that recovers customer class charges (CCC), customer access charges (CAC), CPUC fees, local transmission (where applicable) and distribution costs (where applicable); (3) Assembly Bill (AB) 32 cost of implementation (COI) fee (certain large customers are directly billed by the Air Resources Board (ARB), and are exempt from PG&E's AB 32 COI Fee); and (4) where applicable, a public purpose program surchage (G-PPPS) that recovers the costs of low-income CARE, energy savings assistance program (ESAP - formerly known as low income energy efficiency (LIEE), customer energy efficiency (EE), Research, Development and Demonstration (RD&D) Program, and Board of Equalization (BOE)/CPUC administration costs. (5) Billed Transportation rates paid by all customers include an additional GHG Compliance Cost and Operational Cost. Covered Entities within classes who have a direct obligation to pay for allowances directly to the Air Resource board are exempt from the GHG Compliance Cost. Actual procurement rates change monthly.

(c) CARE customers receive a 20 percent discount on transportation and procurement charges and are exempt from paying the CARE surcharge components of the G-PPPS tariff and cost recovery of the California Solar Thermal Program.

(d) Transportation Only rates include: (1) a transportation component that recovers CCC, CAC, CPUC fees, local transmission (where applicable) and distribution costs (where applicable); (2) AB 32 COI fee (wholesale and certain large customers are directly billed by the Air Resources Board (ARB), and are exempt from PG&E's AB 32 COI Fee); and (3) where applicable, a G-PPPS that recovers the costs of low-income CARE, ESAP, EE, RD&D Program, BOE/CPUC administration costs. (4) Billed Transportation rates paid by all customers and the wholesale class include an additional GHG Compliance Cost and Operational Cost. Covered Entities within classes who have a direct obligation to pay for allowances directly to the Air Resource board are exempt from the GHG Compliance Cost. Transportation only customers must arrange for their own gas purchases and transportation to PG&E's Citygate/local transmission system.

(e) Illustrative Noncore Burner-Tip Rates include a proxy procurement rate of PG&E's NGV1 Citygate that reflects PG&E's present and proposed backbone transmission volumetric and reservation charges.

2023 GENERAL RATE CASE PHASE I (2023 GRC)
SEPTEMBER 7, 2022 UPDATE CHANGE FROM UPDATE/ERRATA: FEBRUARY 28, 2022
EXHIBIT 33: CHAPTER 05: ATTACHMENT D: TABLE 3 CHANGE FROM FEBRUARY 28, 2022 UPDATE/ERRATA
PACIFIC GAS AND ELECTRIC COMPANY
ILLUSTRATIVE ALLOCATION BY MAJOR GRC PH 1 BASE REVENUE ELEMENT AND CUSTOMER CLASS/SERVICE
ALLOCATIONS GIVEN ADOPTED REVENUE REQUIREMENTS: JANUARY 1, 2022

2022 Illustrative Revenue Requirement Allocations of Gas Base Revenue Functions, Net CARE Discount, and Other
(000)

Gas Rate Classes/Services	Distribution & Customer Functions	Local Transmission	Transmission CAC's	Backbone Transmission	Core Bundled Storage	NGSS (End-User Rates)	Net CARE Discount	Non-Base Other (BA/Comm.)	Total Gas
Residential	$0	$0	$0	$0	$0	$0	$0	$0	$0
Small Commercial	$0	$0	$0	$0	$0	$0	$0	$0	0
Large Commercial	$0	$0	$0	$0	$0	$0	$0	$0	0
Core NGV (Uncompressed)	$0	$0	$0	$0	$0	$0	$0	$0	0
Core NGV (Compressed)	$0	$0	$0	$0	$0	$0	$0	$0	0
Industrial Distribution	$0	$0	$0	$0	$0	$0	$0	$0	0
Industrial Transmission	$0	$0	$0	$0	$0	$0	$0	$0	0
Industrial Backbone	$0	$0	$0	$0	$0	$0	$0	$0	0
Noncore NGV (Uncompressed Transmission)	$0	$0	$0	$0	$0	$0	$0	$0	0
Electric Generation - Non-Backbone Service Level	$0	$0	$0	$0	$0	$0	$0	$0	0
Electric Generation - Backbone Service Level	$0	$0	$0	$0	$0	$0	$0	$0	0
Wholesale Distribution	$0	$0	$0	$0	$0	$0	$0	$0	0
Wholesale Transmission	0	0	0	0	0	0	0	0	0
End-User System Totals	$0	$0	$0	$0	$0	$0	$0	$0	$0
Unbundled Backbone	0	0	0	0	0	0	0	0	0
System Total	$0	$0	$0	$0	$0	$0	$0	$0	$0

2023 GENERAL RATE CASE PHASE I (2023 GRC)
SEPTEMBER 7, 2022 UPDATE CHANGE FROM UPDATE/ERRATA: FEBRUARY 28, 2022
EXHIBIT 33: CHAPTER 05: ATTACHMENT D: TABLE 4 CHANGE FROM FEBRUARY 28, 2022 UPDATE/ERRATA
PACIFIC GAS AND ELECTRIC COMPANY
ILLUSTRATIVE ALLOCATION BY MAJOR GRC PH 1 BASE REVENUE ELEMENT AND CUSTOMER CLASS/SERVICE
ALLOCATIONS GIVEN PROPOSED REVENUE REQUIREMENTS: JANUARY 1, 2023

2023 Illustrative Revenue Requirement Allocations of Gas Base Revenue Functions, Net CARE Discount, and Other
(000)

Gas Rate Classes/Services	Distribution & Customer Functions	Local Transmission	Transmission CAC's	Backbone Transmission	Core Bundled Storage	NGSS (End-User Rates)	Net CARE Discount	Non-Base Other (BA/Comm.)	Total Gas
Residential	$59,432	$49,459	$0	$7,843	$900	$96	-$3,806	$4	$113,928
Small Commercial	$13,536	$21,266	$0	$1,907	$205	$24	$1,052	$1	37,992
Large Commercial	$462	$1,868	$0	$116	$12	$1	$94	$0	2,553
Core NGV (Uncompressed)	$202	$810	$0	$89	$9	$0	$39	$0	1,149
Core NGV (Compressed)	$28	$112	$0	$12	$1	$4	$5	-$11	151
Industrial Distribution	$2,102	$3,233	$0	$0	$0	$3	$340	$1	5,678
Industrial Transmission	$541	$22,206	$370	$0	$0	$20	$2,241	$2	25,380
Industrial Backbone	$0	$0	$4	$0	$0	$0	$23	$0	27
Noncore NGV (Uncompressed Transmission)	$0	$104	$0	$0	$0	$0	$11	$0	115
Electric Generation - Non-Backbone Service Level	$45	$7,565	$211	$0	$0	$11	$0	$1	7,833
Electric Generation - Backbone Service Level	$39	$0	$62	$0	$0	$9	$0	$1	112
Wholesale Distribution	$16	$15	$2	$0	$0	$0	$0	$0	33
Wholesale Transmission	0	421	13	0	0	0	0	0	434
End-User System Totals	$76,402	$107,059	$661	$9,967	$1,127	$169	$0	$0	$195,385
Unbundled Backbone	0	0	0	16,227	0	0	0	0	16,227
System Total	$76,402	$107,059	$661	$26,194	$1,127	$169	$0	$0	$211,612

2023 GENERAL RATE CASE PHASE I (2023 GRC)
SEPTEMBER 7, 2022 UPDATE CHANGE FROM UPDATE/ERRATA: FEBRUARY 28, 2022
EXHIBIT 33: CHAPTER 05: ATTACHMENT D: TABLE 5 CHANGE FROM FEBRUARY 28, 2022 UPDATE/ERRATA
PACIFIC GAS AND ELECTRIC COMPANY
ILLUSTRATIVE ALLOCATION BY MAJOR GRC PH 1 BASE REVENUE ELEMENT AND CUSTOMER CLASS/SERVICE
CHANGE IN ALLOCATIONS DUE TO PROPOSED GRC PH 1 REVENUE REQUIREMENTS: JANUARY 1, 2023

Illustrative 2023 GRC Proposed Change in Allocated Revenue Requirement by Base Function, Net CARE, and Class
(000)

Gas Rate Classes/Services	Distribution & Customer Functions	Local Transmission	Transmission CAC's	Backbone Transmission	Core Bundled Storage	NGSS (End-User Rates)	Net CARE Discount	B/A Re-Alloc. and Shrinkage Impacts*	Total Gas	Update-related % Change In Allocated Revenue Requirement
Residential	$59,432	$49,459	$0	$7,843	$900	$96	-$3,806	$4	$113,928	3.5%
Small Commercial	$13,536	$21,266	$0	$1,907	$205	$24	$1,052	$1	$37,992	3.6%
Large Commercial	$462	$1,868	$0	$116	$12	$1	$94	$0	$2,553	4.0%
Core NGV (Uncompressed)	$202	$810	$0	$89	$9	$0	$39	$0	$1,149	3.5%
Core NGV (Compressed)	$28	$112	$0	$12	$1	$4	$5	-$11	$151	1.5%
Industrial Distribution	$2,102	$3,233	$0	$0	$0	$3	$340	$1	$5,678	3.8%
Industrial Transmission	$541	$22,206	$370	$0	$0	$20	$2,241	$2	$25,380	6.1%
Industrial Backbone	$0	$0	$4	$0	$0	$0	$23	$0	$27	1.5%
Noncore NGV (Uncompressed Transmission)	$0	$104	$0	$0	$0	$0	$11	$0	$115	4.6%
Electric Generation - Non-Backbone Service Level	$45	$7,565	$211	$0	$0	$11	$0	$1	$7,833	6.3%
Electric Generation - Backbone Service Level	$39	$0	$62	$0	$0	$9	$0	$1	$112	0.3%
Wholesale Distribution	$16	$15	$2	$0	$0	$0	$0	$0	$33	4.8%
Wholesale Transmission	$0	$421	$13	$0	$0	$0	$0	$0	$434	8.7%
End-User System Totals	$76,402	$107,059	$661	$9,967	$1,127	$169	$0	$0	$195,385	3.8%
Unbundled Backbone	$0	$0	$0	$16,227	$0	$0	$0	$0	$16,227	4.7%
System Total	$76,402	$107,059	$661	$26,194	$1,127	$169	$0	$0	$211,612	3.8%
% Change due to September 7, 2022 Update	3%	11%	28%	4%	5%	0%	not applic.	0%	3.8%	

* Note: The Intrastate Volumetric Backbone Transmission rate paid by Bundled Core Procurement customers is part of the WACOG. Bundled Core Shrinkage is a factor multipled by the WACOG. Therefore, changes in this backbone transmission component then causes small directionally consistent change in the illustrative shrinkage component for core procurement customers.

2023 GENERAL RATE CASE PHASE I (2023 GRC)
SEPTEMBER 7, 2022 UPDATE CHANGE FROM UPDATE/ERRATA: FEBRUARY 28, 2022
EXHIBIT 33 CHAPTER 05: ATTACHMENT D: TABLE 6 CHANGE FROM FEBRUARY 28, 2022 UPDATE/ERRATA
PACIFIC GAS AND ELECTRIC COMPANY
2023 TEST YEAR AVERAGE END-USER GAS TRANSPORTATION RATES AND PPP SURCHARGES
($/th; Annual Class Averages)[9]

		Core Retail					Noncore Retail						
		Non-CARE	Small	Large	G-NGV1	G-NGV2	Industrial			G-NGV 4		Electric Generation	
		Residential	Commercial	Commercial	(Uncompressed)	(Compressed)	Distribution	Transmission	BB-Level Serv.	Distribution	Transmission	Dist./Trans.	BB-Level Serv.
	TRANSPORTATION CHARGE COMPONENTS												
1	Local Transmission (1)	$.02732	$.02733	$.02733	$.02733	$.02733	$.01254	$.01254	$.00000	$.01254	$.01254	$.01254	$.00000
2	Self Generation Incentive Program	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000
3	CPUC Fee (3)	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000
4	AB32 Air Resource Board Cost of Implementation Fee (8)	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000
5	AB32 Greenhouse Gas Compliance Cost	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000
6	2019 GT&S - NGSS Including FF&U	$.00005	$.00003	$.00001	$.00001	$.00096	$.00001	$.00001	$.00001	$.00001	$.00001	$.00001	$.00001
7	Balancing Accounts (2)	$.00001	($.00000)	($.00000)	($.00000)	($.00300)	($.00000)	$.00001	$.00001	($.00000)	($.00000)	$.00001	$.00001
8	NCA - Local Transmission Cost Subaccount (10)	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000
9	2019 GTS Late Implementation Amortization	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000
10	GT&S-related Pension	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000
11	Distribution - Annual Average (6)	$.03265	$.01737	$.00674	$.00696	$.00696	$.00697	$.00030	$.00000	$.00697	$.00000	$.00005	$.00005
12	**VOLUMETRIC RATE - Average Annual**	$.06003	$.04473	$.03408	$.03429	$.03224	$.01953	$.01287	$.00002	$.01953	$.01255	$.01261	$.00007
13	**CUSTOMER ACCESS CHARGE - Class Average Volumetric Equivalent (4)**		$.00000	$.00000	$.00000		$.00117	$.00021	$.00022	$.00117	$.00021	$.00024	$.00007
14	**CLASS AVERAGE TRANSPORTATION RATE**	$.06003	$.04473	$.03408	$.03429	$.03225	$.02069	$.01307	$.00024	$.02069	$.01276	$.01285	$.00014
15	**PUBLIC PURPOSE PROGRAM SURCHARGE/TAX (5)**	$.00137	$.00137	$.00137	$.00137	$.00137	$.00137	$.00137	$.00137	$.00137	$.00137		
16	**END-USE RATE (7)**	$.06140	$.04610	$.03545	$.03566	$.03362	$.02206	$.01444	$.00161	$.02206	$.01413	$.01285	$.00014

		Wholesale						
				WC Gas Mather		Island		WC Gas
		Coalinga	Palo Alto	Dist.	Trans.	Energy	Alpine	Castle
	TRANSPORTATION CHARGE COMPONENTS							
17	Local Transmission (1)	$.01254	$.01254	$.01254	$.01254	$.01254	$.01254	$.01254
18	Self Generation Incentive Program	WHOLESALE CUSTOMERS EXEMPT FROM SGIP, AB32 COI, and CPUC FEE RATE COMPONENT						
19	CPUC Fee (3)	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000
20	AB32 Air Resource Board Cost of Implementation Fee (8)	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000
21	AB32 Greenhouse Gas Compliance Cost	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000
22	2019 GT&S - NGSS Including FF&U	$.00001	$.00001	$.00001	$.00001	$.00001	$.00001	$.00001
23	Balancing Accounts (2)	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000
24	2019 GTS Late Implementation Amortization	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000
25	GT&S-related Pension	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000
26	Distribution - Annual Average			$.01671				$.00974
27	**VOLUMETRIC RATE - Average Annual**	$.01256	$.01256	$.02927	$.01256	$.01256	$.01256	$.02230
28	**CUSTOMER ACCESS CHARGE - Class Average Volumetric Equivalent (4)**	$.00109	$.00026	$.00137	$.00137	$.00357	$.00099	$.00215
29	**CLASS AVERAGE TRANSPORTATION RATE**	$.01364	$.01281	$.03064	$.01392	$.01612	$.01355	$.02445
30	**PUBLIC PURPOSE PROGRAM SURCHARGE/TAX (5)**							
31	**END-USE RATE**	$.01364	$.01281	$.03064	$.01392	$.01612	$.01355	$.02445
32	**GHG COMPLIANCE COST EXEMPTION**	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000
33	**END-USE RATE EXCLUDING GHG COMPLIANCE COST**	$.01364	$.01281	$.03064	$.01392	$.01612	$.01355	$.02445

NOTES
(1) As proposed in 2023 GRC 1.
(2) Based on November recorded balances and forecasted through December.
(3) CPUC Fee based on Resolution M-4841, effective October 1, 2020 (including FF&U). G-EG customers pay a reduced CPUC fee as updated in 2018 GCAP D.19-10-036.
(4) Volumetric equivalent of Customer Access Charges proposed in 2023 GRC 1 (see Attachment B to this chapter)
(5) Decision 04-08-010 ordered the removal of PPP cost recovery from transportation rates. On March 1, 2005 PG&E began to treat PPP as a tax. Illustrative component reflects CARE Discount impact of 2023 GRC 1 illustrative proposed Residential Rates.
(6) The G-NGV2 Distribution rate component incudes the cost of compression, station operations and maintenance, and state/federal gas excise taxes, and the average A-10 electric rate.
(7) CARE Customers receive a 20% discount off of PG&E's total bundled rate and are exempt from the CARE portion of PG&E's Public Purpose Program Surcharge (G-PPPS) rates and cost recovery of the California Solar Initiative Thermal Program.
(8) AB32 provides the Air Resource Board recovery of its administration costs associated with the implementation of AB32. Wholesale and certain large customers are directly billed by the ARB, and are exempt from PG&E's cost of implementation component of $0.00148 per therm
(9) Billed Transportation rates paid by all customers include an additional GHG Compliance Cost of $0.10234 and Operational Cost component of $0.00211. Covered Entities within classes and the wholesale class (i.e. customers that currently have a direct obligation to pay for allowances directly to the Air Resource Board) will see a line credit on their bill equal to the GHG Compliance Cost $0.10234 per therm times their monthly billed therms
(10) Rates are unrounded

SEPTEMBER 7, 2022 UPDATE CHANGE FROM UPDATE/ERRATA: FEBRUARY 28, 2022
EXHIBIT 33: CHAPTER 05: ATTACHMENT D: TABLE 7 CHANGE FROM FEBRUARY 28, 2022 UPDATE/ERRATA
PACIFIC GAS AND ELECTRIC COMPANY
JANUARY 1, 2022 PRESENT AVERAGE END-USER GAS TRANSPORTATION RATES AND PPP SURCHARGES
($/th; Annual Class Averages)[9]

		Core Retail					Noncore Retail						
		Non-CARE			G-NGV1	G-NGV2	Industrial			G-NGV 4		Electric Generation	
		Residential	Sml Com.	Lg. Comm.	(Uncompressed)	(Compressed)	Distribution	Transmission	BB-Level Serv.	Distribution	Transmission	Dist./Trans.	BB-Level Serv.
	TRANSPORTATION CHARGE COMPONENTS												
1	Local Transmission (1)	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000
2	Self Generation Incentive Program	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000
3	CPUC Fee (3)	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000
4	AB32 Air Resource Board Cost of Implementation Fee (8)	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000
5	AB32 Greenhouse Gas Compliance Cost	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000
6	2019 GT&S - NGSS Including FF&U	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000
7	Balancing Accounts (2)	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000
8	NCA - Local Transmission Cost Subaccount (10)	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000
9	2015 GT&S Late Implementation Amortization	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000
10	GT&S-related Pension	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000
11	Distribution - Annual Average (6)	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000
12	**VOLUMETRIC RATE - Average Annual**	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000
13	**CUSTOMER ACCESS CHARGE - Class Average Volumetric Equivalent (4)**		$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000
14	**CLASS AVERAGE TRANSPORTATION RATE**	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000
15	**PUBLIC PURPOSE PROGRAM SURCHARGE/TAX (5)**	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000
16	**END-USE RATE (7)**	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000

		Wholesale						
				WC Gas Mather		Island		WC Gas
		Coalinga	Palo Alto	Dist.	Trans.	Energy	Alpine	Castle
	TRANSPORTATION CHARGE COMPONENTS							
17	Local Transmission (1)	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000
18	Self Generation Incentive Program	WHOLESALE CUSTOMERS EXCEPT FROM SGIP, AB32 COI, and CPUC FEE RATE COMPONENT						
19	CPUC Fee (3)	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000
20	AB32 Air Resource Board Cost of Implementation Fee (8)	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000
21	AB32 Greenhouse Gas Compliance Cost	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000
22	2019 GT&S - NGSS Including FF&U	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000
23	Balancing Accounts (2)	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000
24	2019 GT&S Late Implementation Amortization	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000
25	GT&S-related Pension	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000
26	Distribution - Annual Average			$.00000				$.00000
27	**VOLUMETRIC RATE - Average Annual**	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000
28	**CUSTOMER ACCESS CHARGE - Class Average Volumetric Equivalent (4)**	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000
29	**CLASS AVERAGE TRANSPORTATION RATE**	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000
30	**PUBLIC PURPOSE PROGRAM SURCHARGE/TAX (5)**							
31	**END-USE RATE INCLUDING GHG COMPLIANCE & OBLIGATION**	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000
32	**GHG COMPLIANCE COST EXEMPTION (9)**	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000
33	END-USE RATE EXCLUDING GHG COMPLIANCE	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000

2023 GENERAL RATE CASE PHASE I (2023 GRC)
SEPTEMBER 7, 2022 UPDATE CHANGE FROM UPDATE/ERRATA: FEBRUARY 28, 2022
EXHIBIT 33: CHAPTER 05: ATTACHMENT D: TABLE 8 CHANGE FROM FEBRUARY 28, 2022 UPDATE/ERRATA
PACIFIC GAS AND ELECTRIC COMPANY
TEST YEAR CHANGE FROM JANUARY 1, 2022 RATES IN AVERAGE END-USER GAS TRANSPORTATION RATES AND PPP SURCHARGES
($/th; Annual Class Averages)

		Core Retail					Noncore Retail						
		Non-CARE	Core Commercial		G-NGV1	G-NGV2	Industrial			G-NGV 4		Electric Generation	
		Residential	Sml Comm.	Lrg Comm.	(Uncompressed)	(Compressed)	Distribution	Transmission	BB-Level Serv.	Distribution	Transmission	Dist./Trans.	BB-Level Serv.
	TRANSPORTATION CHARGE COMPONENTS												
1	Local Transmission	$.02732	$.02733	$.02733	$.02733	$.02733	$.01254	$.01254		$.01254	$.01254	$.01254	
2	Self Generation Incentive Program												
3	CPUC Fee												
4	AB32 Air Resource Board Cost of Implementation Fee												
5	AB32 Greenhouse Gas Compliance Cost												
6	2019 GT&S - NGSS Including FF&U	$.00005	$.00003	$.00001	$.00001	$.00096	$.00001	$.00001	$.00001	$.00001	$.00001	$.00001	$.00001
7	Balancing Accounts	$.00001				($.00300)					($.00000)		
8	NCA - Local Transmission Cost Subaccount (10)												
9	GT&S Late Implementation Amortization												
10	GT&S-related Pension												
11	Distribution - Annual Average	$.03265	$.01737	$.00674	$.00696	$.00696	$.00697	$.00030		$.00697		$.00005	$.00005
12	**VOLUMETRIC RATE - Average Annual**	$.06003	$.04473	$.03408	$.03429	$.03224	$.01953	$.01287	$.00002	$.01953	$.01255	$.01261	$.00007
13	**CUSTOMER ACCESS CHARGE - Class Average Volumetric Equivalent**	$.00000					$.00117	$.00021	$.00022	$.00117	$.00021	$.00024	$.00007
14	**CLASS AVERAGE TRANSPORTATION RATE**	$.06003	$.04473	$.03408	$.03429	$.03225	$.02069	$.01307	$.00024	$.02069	$.01276	$.01285	$.00014
15	**PUBLIC PURPOSE PROGRAM SURCHARGE/TAX**	$.00137	$.00137	$.00137	$.00137	$.00137	$.00137	$.00137	$.00137	$.00137	$.00137		
16	**END-USE RATE**	$.06140	$.04610	$.03545	$.03566	$.03362	$.02206	$.01444	$.00161	$.02206	$.01413	$.01285	$.00014

		Wholesale						
				WC Gas Mather		Island		WC Gas
		Coalinga	Palo Alto	Dist.	Trans.	Energy	Alpine	Castle
	TRANSPORTATION CHARGE COMPONENTS							
17	Local Transmission	$.01254	$.01254	$.01254	$.01254	$.01254	$.01254	$.01254
18	Self Generation Incentive Program	WHOLESALE CUSTOMERS EXCEPT FROM SGIP, AB32 COI, and CPUC FEE RATE COMPONENT						
19	CPUC Fee							
20	AB32 Air Resource Board Cost of Implementation Fee							
21	AB32 Greenhouse Gas Compliance Cost							
22	2019 GT&S - NGSS Including FF&U	$.00001	$.00001	$.00001	$.00001	$.00001	$.00001	$.00001
23	Balancing Accounts			$.00000				
24	2019 GTS Late Implementation Amortization							
25	GT&S-related Pension							
26	Distribution - Annual Average			$.01671				$.00974
27	**VOLUMETRIC RATE - Average Annual**	$.01256	$.01256	$.02927	$.01256	$.01256	$.01256	$.02230
28	**CUSTOMER ACCESS CHARGE - Class Average Volumetric Equivalent (4)**	$.00109	$.00026	$.00137	$.00137	$.00357	$.00099	$.00215
29	**CLASS AVERAGE TRANSPORTATION RATE**	$.01364	$.01281	$.03064	$.01392	$.01612	$.01355	$.02445
30	**PUBLIC PURPOSE PROGRAM SURCHARGE/TAX**							
31	**END-USE RATE INCLUDING GHG COMPLIANCE & OBLIGATION**	$.01364	$.01281	$.03064	$.01392	$.01612	$.01355	$.02445
32	**GHG COMPLIANCE COST EXEMPTION**							
33	END-USE RATE EXCLUDING GHG COMPLIANCE	$.01364	$.01281	$.03064	$.01392	$.01612	$.01355	$.02445

2023 GENERAL RATE CASE PHASE I (2023 GRC)
SEPTEMBER 7, 2022 UPDATE CHANGE FROM UPDATE/ERRATA: FEBRUARY 28, 2022
EXHIBIT 33: CHAPTER 05: ATTACHMENT D: TABLE 9 CHANGE FROM FEBRUARY 28, 2022 UPDATE/ERRATA
PACIFIC GAS AND ELECTRIC COMPANY
CHANGE IN GAS REVENUE REQUIREMENTS BY YEAR UNDERLYING ILLUSTRATIVE GAS RATE CHANGES

	Results of Operations Model ($ 000) (Source: Exhibit 10, Chapter 17)								
	Adjusted 2022	Proposed 2023	Change to Add to Present 2021 Base RRQ for Illustrative Test Year Impact	Proposed 2024	Change from 2023 RRQ for Attrition Year 1	Proposed 2025	Change from 2024 RRQ for Attrition Year 2	Proposed 2026	Change from 2025 RRQ for Attrition Year 3
Gas Distribution	$0	$76,402	$76,402	$101,967	$25,564	$133,631	$31,664	$160,195	$26,564
Gas Transission and Storage	$0	$135,210	$135,210	$150,793	$15,584	$159,597	$8,803	$166,388	$6,792
Gas System Totals	$0	$211,612	$211,612	$252,760	$41,148	$293,227	$40,468	$326,583	$33,356

2023 GENERAL RATE CASE PHASE I (2023 GRC)
UPDATE/ERRATA: FEBRUARY 28, 2022
EXHIBIT 33: CHAPTER 05: ATTACHMENT A
PACIFIC GAS AND ELECTRIC COMPANY

SECTION 3: TABLES AS FILED FEB 28, 2022

2023 GENERAL RATE CASE PHASE I (2023 GRC)
UPDATE: SEPTEMBER 7, 2022: FEBRUARY 28, 2022 TABLE FOR REFERENCE
EXHIBIT 12: CHAPTER 05: ATTACHMENT A: TABLE 1
PACIFIC GAS AND ELECTRIC COMPANY
CLASS AVERAGE PRESENT AND PROPOSED ILLUSTRATIVE END-USER GAS RATES AND RESIDENTIAL BILL IMPACTS
CONSOLIDATED 2023 GRC PHASE I DISTRIBUTION, TRANSMISSION, AND STORAGE REVENUE REQUIREMENT IMPACTS

		Class Average Rates ($/th)												
		Present Illustrative	Proposed Illustrative											
Line No.	Customer Class	January 1, 2022 Average Rate ($/th)	1/1/2023 Class Average Rate ($/th)	$/th Change	% Change	1/1/2024 Class Average Rate ($/th)	$/th Change	% Change	1/1/2025 Average Rate ($/th)	$/th Change	% Change	1/1/2026 Average Rate ($/th)	$/th Change	% Change
1	**Core Retail - Bundled**													
2	Residential Non-CARE	$2.104	$2.340	$0.235	11.2%	$2.512	$0.172	7.4%	$2.666	$0.155	6.2%	$2.830	$0.164	6.1%
3	Residential CARE	$1.661	$1.846	$0.185	11.1%	$1.981	$0.135	7.3%	$2.102	$0.121	6.1%	$2.231	$0.128	6.1%
4	Commercial, Small Non-CARE	$1.537	$1.700	$0.163	10.6%	$1.811	$0.110	6.5%	$1.909	$0.098	5.4%	$2.013	$0.105	5.5%
5	Commercial, Small CARE	$1.179	$1.291	$0.111	9.4%	$1.360	$0.069	5.3%	$1.419	$0.059	4.4%	$1.483	$0.064	4.5%
6	Commercial, Large	$1.136	$1.252	$0.116	10.2%	$1.316	$0.064	5.2%	$1.374	$0.058	4.4%	$1.436	$0.062	4.5%
7	NGV Service - Compression on Customer Premises	$1.117	$1.234	$0.118	10.5%	$1.299	$0.065	5.3%	$1.358	$0.059	4.5%	$1.420	$0.063	4.6%
8	Compressed NGV Service at PG&E Facility	$2.686	$2.732	$0.046	1.7%	$2.824	$0.092	3.4%	$2.874	$0.050	1.8%	$2.929	$0.055	1.9%
9	**Core Retail - Transportation Only**													
10	Residential Non-CARE	$1.602	$1.859	$0.258	16.1%	$2.012	$0.153	8.2%	$2.161	$0.149	7.4%	$2.314	$0.154	7.1%
11	Residential CARE	$1.159	$1.366	$0.207	17.9%	$1.481	$0.115	8.4%	$1.596	$0.115	7.8%	$1.715	$0.118	7.4%
12	Commercial, Small Non-CARE	$1.058	$1.241	$0.183	17.3%	$1.334	$0.093	7.5%	$1.427	$0.093	7.0%	$1.523	$0.096	6.7%
13	Commercial, Small CARE	$0.721	$0.868	$0.147	20.4%	$0.936	$0.068	7.9%	$1.006	$0.071	7.5%	$1.079	$0.072	7.2%
14	Commercial, Large	$0.701	$0.832	$0.131	18.7%	$0.883	$0.052	6.2%	$0.937	$0.054	6.1%	$0.993	$0.055	5.9%
15	NGV Service - Compression on Customer Premises	$0.686	$0.818	$0.132	19.2%	$0.871	$0.053	6.4%	$0.926	$0.055	6.3%	$0.982	$0.056	6.1%
16	Compressed NGV Service at PG&E Facility	$2.256	$2.316	$0.060	2.7%	$2.396	$0.080	3.5%	$2.442	$0.046	1.9%	$2.491	$0.049	2.0%
17	**Noncore - Transportation Only-NonCovered Entities**													
18	Industrial – Distribution	$0.590	$0.680	$0.090	15.3%	$0.723	$0.043	6.4%	$0.768	$0.045	6.2%	$0.814	$0.046	6.0%
19	Industrial – Transmission	$0.320	$0.363	$0.043	13.4%	$0.383	$0.020	5.6%	$0.400	$0.017	4.4%	$0.417	$0.017	4.2%
20	Industrial – Backbone	$0.192	$0.187	($0.004)	-2.2%	$0.198	$0.010	5.6%	$0.201	$0.004	1.8%	$0.205	$0.004	1.9%
21	Electric Generation – Distribution/Transmission	$0.255	$0.292	$0.037	14.7%	$0.308	$0.016	5.5%	$0.321	$0.013	4.1%	$0.334	$0.013	3.9%
22	Electric Generation – Backbone	$0.136	$0.128	($0.008)	-6.0%	$0.135	$0.007	5.4%	$0.135	$0.000	0.2%	$0.135	$0.000	0.2%
23	Noncore NGV Service - Distribution	$0.571	$0.661	$0.090	15.8%	$0.704	$0.043	6.6%	$0.749	$0.045	6.4%	$0.796	$0.046	6.2%
24	Noncore NGV Service - Transmission	$0.304	$0.345	$0.041	13.5%	$0.365	$0.019	5.6%	$0.380	$0.016	4.3%	$0.396	$0.016	4.2%
25	**Wholesale - Transportation Only (GHG Compliance Component excluded from rates as Wholesale customers are Covered Entities)**													
26	Alpine Natural Gas	$0.152	$0.190	$0.038	25.3%	$0.207	$0.017	8.8%	$0.220	$0.013	6.5%	$0.233	$0.013	6.1%
27	Coalinga	$0.152	$0.190	$0.038	25.3%	$0.207	$0.017	8.8%	$0.221	$0.014	6.6%	$0.234	$0.014	6.2%
28	Island Energy	$0.160	$0.203	$0.042	26.5%	$0.223	$0.020	9.7%	$0.240	$0.017	7.6%	$0.256	$0.017	7.1%
29	Palo Alto	$0.149	$0.186	$0.037	24.9%	$0.202	$0.016	8.5%	$0.214	$0.012	6.2%	$0.227	$0.013	5.8%
30	West Coast Gas – Castle	$0.467	$0.566	$0.099	21.3%	$0.613	$0.047	8.3%	$0.663	$0.050	8.2%	$0.715	$0.052	7.8%
31	West Coast Gas – Mather Distribution	$0.688	$0.828	$0.140	20.4%	$0.895	$0.067	8.1%	$0.969	$0.075	8.4%	$1.047	$0.077	8.0%
32	West Coast Gas – Mather Transmission	$0.153	$0.192	$0.039	25.5%	$0.209	$0.017	9.0%	$0.223	$0.014	6.7%	$0.237	$0.014	6.3%
33	**Illustrative Bill Impacts including Climate Credit***			$ Change	% Change		$ Change	% Change		$ Change	% Change		$ Change	% Change
34	Average Non-CARE Residential customer using an annual monthly average of 33 therms	$65.17	$72.94	$7.77	11.9%	$78.62	$5.68	7.8%	$83.72	$5.10	6.5%	$89.13	$5.41	6.5%
35	Average CARE Residential customer using an annual monthly average of 29 therms	$43.91	$49.28	$5.37	12.2%	$53.19	$3.91	7.9%	$56.70	$3.51	6.6%	$60.42	$3.72	6.6%
36	Average Non-CARE Small Commercial customer using an annual monthly average of 281 therms	$431.94	$477.81	$45.86	10.6%	$508.79	$30.98	6.5%	$536.35	$27.57	5.4%	$565.74	$29.39	5.5%

* PG&E has segmented the adopted monthly average usage of 32 therms per individually metered residential gas customer into Non-CARE and CARE-specific usages for bill impact calculations. Residential bill calculations also include the estimated 2022 annual Climate Credit of $51.22 per residential gas customer.

(a) Rates represent class annual average. Actual transportation rates will vary depending on the customer's load factor and seasonal usage. Rates are rounded to three decimal places for viewing ease. Percentage rate changes are calculated on a 5-digit basis.

(b) Bundled core rates include: (1) an illustrative procurement component that recovers interstate/intrastate backbone transmission charges, storage, brokerage fee, and cost of gas; (2) a transportation component that recovers customer class charges (CCC), customer access charges (CAC), CPUC fees, local transmission (where applicable) and distribution costs (where applicable); (3) Assembly Bill (AB) 32 cost of implementation (COI) fee (certain large customers are directly billed by the Air Resources Board (ARB), and are exempt from PG&E's AB 32 COI Fee); and (4) where applicable, a public purpose program surchage (G-PPPS) that recovers the costs of low-income CARE, energy savings assistance program (ESAP - formerly known as low income energy efficiency (LIEE), customer energy efficiency (EE), Research, Development and Demonstration (RD&D) Program, and Board of Equalization (BOE)/CPUC administration costs. (5) Billed Transportation rates paid by all customers include an additional GHG Compliance Cost and Operational Cost. Covered Entities within classes who have a direct obligation to pay for allowances directly to the Air Resource board are exempt from the GHG Compliance Cost. Actual procurement rates change monthly.

(c) CARE customers receive a 20 percent discount on transportation and procurement charges and are exempt from paying the CARE surcharge components of the G-PPPS tariff and cost recovery of the California Solar Thermal Program.

(d) Transportation Only rates include: (1) a transportation component that recovers CCC, CAC, CPUC fees, local transmission (where applicable) and distribution costs (where applicable); (2) AB 32 COI fee (wholesale and certain large customers are directly billed by the Air Resources Board (ARB), and are exempt from PG&E's AB 32 COI Fee); and (3) where applicable, a G-PPPS that recovers the costs of low-income CARE, ESAP, EE, RD&D Program, BOE/CPUC administration costs. (4) Billed Transportation rates paid by all customers and the wholesale class include an additional GHG Compliance Cost and Operational Cost. Covered Entities within classes who have a direct obligation to pay for allowances directly to the Air Resource board are exempt from the GHG Compliance Cost. Transportation only customers must arrange for their own gas purchases and transportation to PG&E's Citygate/local transmission system.

2023 GENERAL RATE CASE PHASE I (2023 GRC)
UPDATE: SEPTEMBER 7, 2022: FEBRUARY 28, 2022 TABLE FOR REFERENCE
EXHIBIT 12: CHAPTER 05: ATTACHMENT A: TABLE 2
PACIFIC GAS AND ELECTRIC COMPANY
CLASS AVERAGE PRESENT AND PROPOSED ILLUSTRATIVE END-USER BURNER TIP GAS RATES
NONCORE RATES INCLUDE A PROXY CITYGATE COST OF GAS WITH UNBUNDLED BACKBONE TRANSMISSION IMPACTS

		Class Average Rates ($/th)												
		Present Illustrative	Proposed Illustrative											
			1/1/2023			1/1/2024			1/1/2025			1/1/2026		
Line No.	Customer Class	January 1, 2022 Average Rate ($/th)	Class Average Rate ($/th)	$/th Change	% Change	Class Average Rate ($/th)	$/th Change	% Change	Class Average Rate ($/th)	$/th Change	% Change	Class Average Rate ($/th)	$/th Change	% Change
1	**Core Retail - Bundled**													
2	Residential Non-CARE	$2.104	$2.340	$0.235	11.2%	$2.512	$0.172	7.4%	$2.666	$0.155	6.2%	$2.830	$0.164	6.1%
3	Residential CARE	$1.661	$1.846	$0.185	11.1%	$1.981	$0.135	7.3%	$2.102	$0.121	6.1%	$2.231	$0.128	6.1%
4	Commercial, Small Non-CARE	$1.537	$1.700	$0.163	10.6%	$1.811	$0.110	6.5%	$1.909	$0.098	5.4%	$2.013	$0.105	5.5%
5	Commercial, Small CARE	$1.179	$1.291	$0.111	9.4%	$1.360	$0.069	5.3%	$1.419	$0.059	4.4%	$1.483	$0.064	4.5%
6	Commercial, Large	$1.136	$1.252	$0.116	10.2%	$1.316	$0.064	5.2%	$1.374	$0.058	4.4%	$1.436	$0.062	4.5%
7	NGV Service - Compression on Customer Premises	$1.117	$1.234	$0.118	10.5%	$1.299	$0.065	5.3%	$1.358	$0.059	4.5%	$1.420	$0.063	4.6%
8	Compressed NGV Service at PG&E Facility	$2.686	$2.732	$0.046	1.7%	$2.824	$0.092	3.4%	$2.874	$0.050	1.8%	$2.929	$0.055	1.9%
9	**Noncore - Illustrative Burner Tip - NonCovered Entities**													
10	Industrial – Distribution	$1.015	$1.091	$0.077	7.6%	$1.145	$0.053	4.9%	$1.193	$0.048	4.2%	$1.245	$0.052	4.3%
11	Industrial – Transmission	$0.745	$0.774	$0.030	4.0%	$0.805	$0.030	3.9%	$0.825	$0.020	2.5%	$0.847	$0.022	2.7%
12	Industrial – Backbone	$0.616	$0.599	($0.017)	-2.8%	$0.619	$0.020	3.4%	$0.626	$0.007	1.1%	$0.636	$0.009	1.5%
13	Electric Generation – Distribution/Transmission	$0.680	$0.704	$0.024	3.5%	$0.730	$0.026	3.7%	$0.746	$0.016	2.2%	$0.764	$0.018	2.4%
14	Electric Generation – Backbone	$0.561	$0.539	($0.021)	-3.8%	$0.556	$0.017	3.1%	$0.560	$0.004	0.7%	$0.566	$0.006	1.0%
15	Noncore NGV Service - Distribution	$0.996	$1.072	$0.077	7.7%	$1.126	$0.053	5.0%	$1.174	$0.048	4.3%	$1.226	$0.052	4.4%
16	Noncore NGV Service - Transmission	$0.729	$0.757	$0.028	3.8%	$0.786	$0.029	3.9%	$0.805	$0.019	2.4%	$0.826	$0.021	2.6%
17	**Wholesale - Illustrative Burner Tip**													
18	Alpine Natural Gas	$0.576	$0.601	$0.025	4.3%	$0.628	$0.027	4.4%	$0.645	$0.017	2.7%	$0.664	$0.019	2.9%
19	Coalinga	$0.577	$0.602	$0.025	4.4%	$0.629	$0.027	4.5%	$0.646	$0.017	2.7%	$0.665	$0.019	3.0%
20	Island Energy	$0.585	$0.614	$0.029	5.0%	$0.644	$0.030	4.8%	$0.665	$0.020	3.2%	$0.687	$0.022	3.4%
21	Palo Alto	$0.574	$0.598	$0.024	4.2%	$0.623	$0.026	4.3%	$0.639	$0.016	2.6%	$0.657	$0.018	2.8%
22	West Coast Gas – Castle	$0.892	$0.977	$0.086	9.6%	$1.034	$0.057	5.8%	$1.088	$0.054	5.2%	$1.146	$0.057	5.3%
23	West Coast Gas – Mather Distribution	$1.112	$1.239	$0.127	11.4%	$1.316	$0.077	6.2%	$1.394	$0.078	5.9%	$1.477	$0.083	5.9%
24	West Coast Gas – Mather Transmission	$0.578	$0.603	$0.026	4.4%	$0.630	$0.027	4.5%	$0.648	$0.017	2.8%	$0.667	$0.019	3.0%
25	**Illustrative Bill Impacts including Climate Credit**													
26	Average Non-CARE Residential customer using an annual monthly average of 33 therms*	$65.17	$72.94	$7.77	11.9%	$78.62	$5.68	7.8%	$83.72	$5.10	6.5%	$89.13	$5.41	6.5%
27	Average CARE Residential customer using an annual monthly average of 29 therms*	$43.91	$49.28	$5.37	12.2%	$53.19	$3.91	7.9%	$56.70	$3.51	6.6%	$60.42	$3.72	6.6%
28	Average Non-CARE Small Commercial customer using an annual monthly average of 281 therms	$431.94	$477.81	$45.86	10.6%	$508.79	$30.98	6.5%	$536.35	$27.57	5.4%	$565.74	$29.39	5.5%

* PG&E has segmented the adopted monthly average usage of 32 therms per individually metered residential gas customer into Non-CARE and CARE-specific usages for bill impact calculations. Residential bill calculations also include the estimated 2022 annual Climate Credit of $51.22 per residential gas customer.

(a) Rates represent class annual average. Actual transportation rates will vary depending on the customer's load factor and seasonal usage. Rates are rounded to three decimal places for viewing ease. Percentage rate changes are calculated on a 5-digit basis.

(b) Bundled core rates include: (1) an illustrative procurement component that recovers interstate/intrastate backbone transmission charges, storage, brokerage fee, and cost of gas; (2) a transportation component that recovers customer class charges (CCC), customer access charges (CAC), CPUC fees, local transmission (where applicable) and distribution costs (where applicable); (3) Assembly Bill (AB) 32 cost of implementation (COI) fee (certain large customers are directly billed by the Air Resources Board (ARB), and are exempt from PG&E's AB 32 COI Fee); and (4) where applicable, a public purpose program surchage (G-PPPS) that recovers the costs of low-income CARE, energy savings assistance program (ESAP - formerly known as low income energy efficiency (LIEE), customer energy efficiency (EE), Research, Development and Demonstration (RD&D) Program, and Board of Equalization (BOE)/CPUC administration costs. (5) Billed Transportation rates paid by all customers include an additional GHG Compliance Cost and Operational Cost. Covered Entities within classes who have a direct obligation to pay for allowances directly to the Air Resource board are exempt from the GHG Compliance Cost. Actual procurement rates change monthly.

(c) CARE customers receive a 20 percent discount on transportation and procurement charges and are exempt from paying the CARE surcharge components of the G-PPPS tariff and cost recovery of the California Solar Thermal Program.

(d) Transportation Only rates include: (1) a transportation component that recovers CCC, CAC, CPUC fees, local transmission (where applicable) and distribution costs (where applicable); (2) AB 32 COI fee (wholesale and certain large customers are directly billed by the Air Resources Board (ARB), and are exempt from PG&E's AB 32 COI Fee); and (3) where applicable, a G-PPPS that recovers the costs of low-income CARE, ESAP, EE, RD&D Program, BOE/CPUC administration costs. (4) Billed Transportation rates paid by all customers and the wholesale class include an additional GHG Compliance Cost and Operational Cost. Covered Entities within classes who have a direct obligation to pay for allowances directly to the Air Resource board are exempt from the GHG Compliance Cost. Transportation only customers must arrange for their own gas purchases and transportation to PG&E's Citygate/local transmission system.

(e) Illustrative Noncore Burner-Tip Rates include a proxy procurement rate of PG&E's NGV1 Citygate that reflects PG&E's present and proposed backbone transmission volumetric and reservation charges.

2023 GENERAL RATE CASE PHASE I (2023 GRC)
UPDATE: SEPTEMBER 7, 2022: FEBRUARY 28, 2022 TABLE FOR REFERENCE
EXHIBIT 12: CHAPTER 05: ATTACHMENT A: Table 3
PACIFIC GAS AND ELECTRIC COMPANY
ILLUSTRATIVE ALLOCATION BY MAJOR GRC PH 1 BASE REVENUE ELEMENT AND CUSTOMER CLASS/SERVICE
ALLOCATIONS GIVEN ADOPTED REVENUE REQUIREMENTS: JANUARY 1, 2022

2022 Illustrative Revenue Requirement Allocations of Gas Base Revenue Functions, Net CARE Discount, and Other

					(000)				
Gas Rate Classes/Services	Distribution & Customer Functions	Local Transmission	Transmission CAC's	Backbone Transmission	Core Bundled Storage	NGSS (End-User Rates)	Net CARE Discount	Non-Base Other (BA/Comm.)	Total Gas
Residential	$1,771,961	$436,654	$0	$191,342	$16,614	$21,900	-$119,827	$973,742	$3,292,386
Small Commercial	$404,715	$189,259	$0	$46,432	$3,783	$5,331	$33,135	$363,928	1,046,582
Large Commercial	$13,777	$16,495	$0	$2,812	$216	$219	$2,951	$27,383	63,853
Core NGV (Uncompressed)	$6,026	$7,494	$0	$2,144	$158	$95	$1,227	$16,023	33,167
Core NGV (Compressed)	$6,050	$1,035	$0	$296	$22	$73	$170	$2,705	10,351
Industrial Distribution	$62,691	$28,619	$0	$0	$0	$638	$10,719	$45,333	148,000
Industrial Transmission	$16,142	$199,850	$1,305	$0	$0	$4,421	$70,552	$124,847	417,117
Industrial Backbone	$0	$0	$14	$0	$0	$45	$717	$1,064	1,839
Noncore NGV (Uncompressed Transmission)	$0	$926	$0	$0	$0	$20	$357	$1,217	2,521
Electric Generation - Non-Backbone Service Level	$1,346	$68,622	$743	$0	$0	$2,404	$0	$50,909	124,025
Electric Generation - Backbone Service Level	$1,165	$0	$218	$0	$0	$2,080	$0	$29,227	32,691
Wholesale Distribution	$464	$131	$7	$0	$0	$3	$0	$67	672
Wholesale Transmission	0	3,703	43	0	0	83	0	1,172	5,002
End-User System Totals	$2,284,337	$952,788	$2,331	$243,026	$20,793	$37,313	$0	$1,637,617	$5,178,204
Unbundled Backbone	0			342,451			0	0	342,451
System Total	$2,284,337	$952,788	$2,331	$585,477	$20,793	$37,313	$0	$1,637,617	$5,520,655

2023 GENERAL RATE CASE PHASE I (2023 GRC)
UPDATE: SEPTEMBER 7, 2022: FEBRUARY 28, 2022 TABLE FOR REFERENCE
EXHIBIT 12: CHAPTER 05: ATTACHMENT A: TABLE 4
PACIFIC GAS AND ELECTRIC COMPANY
ILLUSTRATIVE ALLOCATION BY MAJOR GRC PH 1 BASE REVENUE ELEMENT AND CUSTOMER CLASS/SERVICE
ALLOCATIONS GIVEN PROPOSED REVENUE REQUIREMENTS: JANUARY 1, 2023

2023 Illustrative Revenue Requirement Allocations of Gas Base Revenue Functions, Net CARE Discount, and Other

					(000)				
Gas Rate Classes/Services	Distribution & Customer Functions	Local Transmission	Transmission CAC's	Backbone Transmission	Core Bundled Storage	NGSS (End-User Rates)	Net CARE Discount	Non-Base Other (BA/Comm.)	Total Gas
Residential	$2,132,099	$615,767	$0	$154,841	$12,770	-$53,744	-$130,978	$973,849	$3,704,604
Small Commercial	$486,739	$264,759	$0	$37,497	$2,908	-$13,076	$36,219	$363,923	1,178,969
Large Commercial	$16,576	$23,262	$0	$2,257	$166	-$538	$3,225	$27,383	72,330
Core NGV (Uncompressed)	$7,250	$10,089	$0	$1,719	$122	-$233	$1,341	$16,024	36,310
Core NGV (Compressed)	$6,219	$1,394	$0	$237	$17	-$154	$185	$2,622	10,521
Industrial Distribution	$75,426	$40,247	$0	$0	$0	-$1,565	$11,716	$45,334	171,159
Industrial Transmission	$19,421	$276,463	$1,874	$0	$0	-$10,845	$77,118	$124,837	488,867
Industrial Backbone	$0	$0	$20	$0	$0	-$110	$783	$1,064	1,757
Noncore NGV (Uncompressed Transmission)	$0	$1,289	$0	$0	$0	-$50	$391	$1,217	2,846
Electric Generation - Non-Backbone Service Level	$1,620	$94,185	$1,069	$0	$0	-$5,898	$0	$50,904	141,880
Electric Generation - Backbone Service Level	$1,401	$0	$314	$0	$0	-$5,102	$0	$29,222	25,836
Wholesale Distribution	$558	$186	$11	$0	$0	-$7	$0	$67	814
Wholesale Transmission	0	5,245	64	0	0	-204	0	1,172	6,277
End-User System Totals	$2,747,309	$1,332,885	$3,352	$196,550	$15,982	-$91,527	$0	$1,637,617	$5,842,169
Unbundled Backbone	0	0	0	294,466	0	0	0	0	294,466
System Total	$2,747,309	$1,332,885	$3,352	$491,017	$15,982	-$91,527	$0	$1,637,617	$6,136,635

2023 GENERAL RATE CASE PHASE I (2023 GRC)
UPDATE: SEPTEMBER 7, 2022: FEBRUARY 28, 2022 TABLE FOR REFERENCE
EXHIBIT 12: CHAPTER 05: ATTACHMENT A: TABLE 5
PACIFIC GAS AND ELECTRIC COMPANY
ILLUSTRATIVE ALLOCATION BY MAJOR GRC PH 1 BASE REVENUE ELEMENT AND CUSTOMER CLASS/SERVICE
CHANGE IN ALLOCATIONS DUE TO PROPOSED GRC PH 1 REVENUE REQUIREMENTS: JANUARY 1, 2023

Illustrative 2023 GRC Proposed Change in Allocated Revenue Requirement by Base Function, Net CARE, and Class

					(000)					
Gas Rate Classes/Services	Distribution & Customer Functions	Local Transmission	Transmission CAC's	Backbone Transmission	Core Bundled Storage	NGSS (End-User Rates)	Net CARE Discount	B/A Re-Alloc. and Shrinkage Impacts*	Total Gas	% Change In Allocated Revenue Requirement
Residential	$360,137	$179,114	$0	-$36,501	-$3,844	-$75,644	-$11,151	$107	$412,218	12.5%
Small Commercial	$82,025	$75,500	$0	-$8,935	-$875	-$18,406	$3,084	-$5	$132,387	12.6%
Large Commercial	$2,799	$6,766	$0	-$555	-$50	-$758	$275	$0	$8,477	13.3%
Core NGV (Uncompressed)	$1,224	$2,595	$0	-$425	-$37	-$329	$114	$0	$3,143	9.5%
Core NGV (Compressed)	$169	$358	$0	-$59	-$5	-$227	$16	-$83	$170	1.6%
Industrial Distribution	$12,735	$11,628	$0	$0	$0	-$2,203	$998	$1	$23,159	15.6%
Industrial Transmission	$3,279	$76,613	$569	$0	$0	-$15,266	$6,566	-$10	$71,750	17.2%
Industrial Backbone	$0	$0	$6	$0	$0	-$155	$67	$0	-$82	-4.5%
Noncore NGV (Uncompressed Transmission)	$0	$363	$0	$0	$0	-$71	$33	$0	$326	12.9%
Electric Generation - Non-Backbone Service Level	$273	$25,563	$326	$0	$0	-$8,302	$0	-$6	$17,855	14.4%
Electric Generation - Backbone Service Level	$237	$0	$96	$0	$0	-$7,182	$0	-$5	-$6,855	-21.0%
Wholesale Distribution	$94	$55	$3	$0	$0	-$10	$0	$0	$142	21.2%
Wholesale Transmission	$0	$1,542	$20	$0	$0	-$287	$0	$0	$1,275	25.5%
End-User System Totals	$462,972	$380,098	$1,021	-$46,475	-$4,811	-$128,840	$0	$0	$663,965	12.8%
Unbundled Backbone	$0	$0	$0	-$47,985	$0	$0	$0	$0	-$47,985	-14.0%
System Total	$462,972	$380,098	$1,021	-$94,460	-$4,811	-$128,840	$0	$0	$615,979	11.2%
% Change in Proposed 2023 RRQ from Adj. 2022	20%	40%	44%	-16%	-23%	-345%	not applic.	0%	11.2%	

2023 GENERAL RATE CASE PHASE I (2023 GRC)
UPDATE: SEPTEMBER 7, 2022: FEBRUARY 28, 2022 TABLE FOR REFERENCE
EXHIBIT 12: CHAPTER 05: ATTACHMENT A: TABLE 6
PACIFIC GAS AND ELECTRIC COMPANY
2023 TEST YEAR AVERAGE END-USER GAS TRANSPORTATION RATES AND PPP SURCHARGES
($/th; Annual Class Averages)[9]

		Core Retail					Noncore Retail						
		Non-CARE	Small	Large	G-NGV1	G-NGV2	Industrial			G-NGV 4		Electric Generation	
		Residential	Commercial	Commercial	(Uncompressed)	(Compressed)	Distribution	Transmission	BB-Level Serv.	Distribution	Transmission	Dist./Trans.	BB-Level Serv.
	TRANSPORTATION CHARGE COMPONENTS												
1	Local Transmission (1)	$.34023	$.34023	$.34023	$.34023	$.34023	$.15618	$.15618	$.00000	$.15618	$.15618	$.15618	$.00000
2	Self Generation Incentive Program	$.00293	$.00690	$.00761	$.00000	$.00000	$.00530	$.00032	$.00000	$.00530	$.00000	$.00000	$.00000
3	CPUC Fee (3)	$.00585	$.00585	$.00585	$.00585	$.00585	$.00585	$.00585	$.00585	$.00585	$.00585	$.00086	$.00086
4	AB32 Air Resource Board Cost of Implementation Fee (8)	$.00148	$.00148	$.00148	$.00148	$.00148	$.00148	$.00148	$.00148	$.00148	$.00148	$.00148	$.00148
5	AB32 Greenhouse Gas Compliance Cost	$.10234	$.10234	$.10234	$.10234	$.10234	$.10234	$.10234	$.10234	$.10234	$.10234	$.10234	$.10234
6	2019 GT&S - NGSS Including FF&U	($.02953)	($.01678)	($.00786)	($.00804)	($.03310)	($.00606)	($.00606)	($.00606)	($.00606)	($.00606)	($.00606)	($.00606)
7	Balancing Accounts (2)	$.14935	$.10786	$.07744	$.07666	$.17970	$.04689	$.02873	$.02882	$.04689	$.02753	$.02573	$.02646
8	NCA - Local Transmission Cost Subaccount (10)	$.00000	$.00000	$.00000	$.00000	$.00000	$.00765	$.00765	$.00000	$.00765	$.00765	$.00765	$.00000
9	2019 GTS Late Implementation Amortization	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000
10	GT&S-related Pension	$.00248	$.00248	$.00248	$.00248	$.00248	$.00139	$.00139	$.00066	$.00139	$.00139	$.00139	$.00066
11	Distribution - Annual Average (6)	$1.17677	$.56631	$.23777	$.24867	$1.66940	$.28620	$.01085		$.28620		$.00166	$.00166
12	**VOLUMETRIC RATE - Average Annual**	$1.75189	$1.11667	$.76734	$.76966	$2.26837	$.60721	$.30872	$.13309	$.60721	$.29635	$.29123	$.12740
13	**CUSTOMER ACCESS CHARGE - Class Average Volumetric Equivalent (4)**		$.05822	$.00411	$.00095		$.00591	$.00105	$.00113	$.00591	$.00105	$.00120	$.00038
14	**CLASS AVERAGE TRANSPORTATION RATE**	$1.75189	$1.17489	$.77145	$.77062	$2.26837	$.61313	$.30977	$.13422	$.61313	$.29740	$.29243	$.12778
15	**PUBLIC PURPOSE PROGRAM SURCHARGE/TAX (5)**	$.10747	$.06638	$.06012	$.04781	$.04781	$.06671	$.05321	$.05321	$.04781	$.04781		
16	**END-USE RATE (7)**	$1.85936	$1.24127	$.83157	$.81843	$2.31618	$.67984	$.36298	$.18743	$.66094	$.34521	$.29243	$.12778

		Wholesale						
				WC Gas Mather		Island		WC Gas
		Coalinga	Palo Alto	Dist.	Trans.	Energy	Alpine	Castle
	TRANSPORTATION CHARGE COMPONENTS							
17	Local Transmission (1)	$.15618	$.15618	$.15618	$.15618	$.15618	$.15618	$.15618
18	Self Generation Incentive Program	WHOLESALE CUSTOMERS EXEMPT FROM SGIP, AB32 COI, and CPUC FEE RATE COMPONENT						
19	CPUC Fee (3)	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000
20	AB32 Air Resource Board Cost of Implementation Fee (8)	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000
21	AB32 Greenhouse Gas Compliance Cost	$.10445	$.10445	$.10445	$.10445	$.10445	$.10445	$.10445
22	2019 GT&S - NGSS Including FF&U	($.00606)	($.00606)	($.00606)	($.00606)	($.00606)	($.00606)	($.00606)
23	Balancing Accounts (2)	$.03118	$.03118	$.06748	$.03118	$.03118	$.03118	$.05186
24	2019 GTS Late Implementation Amortization	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000	$.00000
25	GT&S-related Pension	$.00139	$.00139	$.00139	$.00139	$.00139	$.00139	$.00139
26	Distribution - Annual Average			$.59981				$.34955
27	**VOLUMETRIC RATE - Average Annual**	$.28713	$.28713	$.92324	$.28713	$.28713	$.28713	$.65736
28	**CUSTOMER ACCESS CHARGE - Class Average Volumetric Equivalent (4)**	$.00552	$.00129	$.00693	$.00693	$.01809	$.00502	$.01093
29	**CLASS AVERAGE TRANSPORTATION RATE**	$.29265	$.28843	$.93017	$.29406	$.30522	$.29215	$.6682894
30	**PUBLIC PURPOSE PROGRAM SURCHARGE/TAX (5)**							
31	**END-USE RATE**	$.29265	$.28843	$.93017	$.29406	$.30522	$.29215	$.66829
32	**GHG COMPLIANCE COST EXEMPTION**	$.10234	$.10234	$.10234	$.10234	$.10234	$.10234	$.10234
33	**END-USE RATE EXCLUDING GHG COMPLIANCE COST**	$.19030	$.18608	$.82783	$.19172	$.20288	$.18981	$.56594

NOTES
(1) As proposed in 2023 GRC 1.
(2) Based on November recorded balances and forecasted through December.
(3) CPUC Fee based on Resolution M-4841, effective October 1, 2020 (including FF&U). G-EG customers pay a reduced CPUC fee as updated in 2018 GCAP D.19-10-036.
(4) Volumetric equivalent of Customer Access Charges proposed in 2023 GRC 1 (see Attachment B to this chapter)
(5) Decision 04-08-010 ordered the removal of PPP cost recovery from transportation rates. On March 1, 2005 PG&E began to treat PPP as a tax. Illustrative component reflects CARE Discount impact of 2023 GRC 1 illustrative proposed Residential Rates.
(6) The G-NGV2 Distribution rate component incudes the cost of compression, station operations and maintenance, and state/federal gas excise taxes, and the average A-10 electric rate.
(7) CARE Customers receive a 20% discount off of PG&E's total bundled rate and are exempt from the CARE portion of PG&E's Public Purpose Program Surcharge (G-PPPS) rates and cost recovery of the California Solar Initiative Thermal Program.
(8) AB32 provides the Air Resource Board recovery of its administration costs associated with the implementation of AB32. Wholesale and certain large customers are directly billed by the ARB, and are exempt from PG&E's cost of implementation component of $0.00148 per therm
(9) Billed Transportation rates paid by all customers include an additional GHG Compliance Cost of $0.10234 and Operational Cost component of $0.00211. Covered Entities within classes and the wholesale class (i.e. customers that currently have a direct obligation to pay for allowances directly to the Air Resource Board) will see a line credit on their bill equal to the GHG Compliance Cost $0.10234 per therm times their monthly billed therms
(10) Rates are unrounded

2023 GENERAL RATE CASE PHASE I (2023 GRC)
SEPTEMBER 7, 2022 UPDATE: FEBRUARY 28, 2022 TABLE FOR REFERENCE
EXHIBIT 12: CHAPTER 05: ATTACHMENT A: TABLE 9
PACIFIC GAS AND ELECTRIC COMPANY
CHANGE IN GAS REVENUE REQUIREMENTS BY YEAR UNDERLYING ILLUSTRATIVE GAS RATE CHANGES

	Results of Operations Model ($ 000) (Source: Exhibit 10, Chapter 17)								
	Adjusted 2022	Proposed 2023	Change to Add to Present 2021 Base RRQ for Illustrative Test Year Impact	Proposed 2024	Change from 2023 RRQ for Attrition Year 1	Proposed 2025	Change from 2024 RRQ for Attrition Year 2	Proposed 2026	Change from 2025 RRQ for Attrition Year 3
Gas Distribution	$2,401,465	$2,864,437	$462,972	$3,091,612	$227,175	$3,369,633	$278,021	$3,658,866	$289,233
Gas Transission and Storage	$1,688,664	$1,841,672	$153,008	$2,128,165	$286,493	$2,272,929	$144,764	$2,439,641	$166,712
Gas System Totals	$4,090,129	$4,706,109	$615,980	$5,219,777	$513,668	$5,642,561	$422,784	$6,098,507	$455,946

PACIFIC GAS AND ELECTRIC COMPANY

CHAPTER 5

ATTACHMENT E

ILLUSTRATIVE GAS TRANSMISSION AND STORAGE RATE TABLES

2023 GENERAL RATE CASE PHASE I (2023 GRC)
UPDATE: SEPTEMBER 7, 2022
EXHIBIT 33: CHAPTER 05: ATTACHMENT E: TABLE OF CONTENTS
PACIFIC GAS AND ELECTRIC COMPANY

Table 1 ILLUSTRATIVE GT&S REVENUE REQUIREMENTS INCLUDING CORE AND NONCORE REVENUE RESPONSIBILITY

Table 2 ILLUSTRATIVE FIRM BACKBONE TRANSPORTATION ANNUAL RATES (AFT) -- SFV RATE DESIGN

Table 3 ILLUSTRATIVE FIRM BACKBONE TRANSPORTATION ANNUAL RATES (AFT) -- MFV RATE DESIGN

Table 4 FIRM BACKBONE TRANSPORTATION SEASONAL RATES (SFT) -- SFV RATE DESIGN

Table 5 FIRM BACKBONE TRANSPORTATION SEASONAL RATES (SFT) -- MFV RATE DESIGN

Table 6 FIRM TRANSPORTATION EXPANSION SHIPPERS -- ANNUAL RATES (G-XF)

Table 7 AS-AVAILABLE BACKBONE TRANSPORTATION ON-SYSTEM TRANSPORTATION SERVICE

Table 8 BACKBONE TRANSPORTATION ANNUAL RATES (AFT-OFF)

Table 9 STORAGE SERVICE RATES

Table 10 LOCAL TRANSMISSION RATES

Table 11 CUSTOMER ACCESS CHARGE RATES

Table 12 SELF BALANCING CREDIT

NOTE: See Attachment D for Illustrative End-User Rate Impacts and Summarized Total Gas Allocations

2023 GENERAL RATE CASE PHASE I (2023 GRC)
UPDATE: SEPTEMBER 7, 2022
EXHIBIT 33: CHAPTER 05: ATTACHMENT E: Table 1
PACIFIC GAS AND ELECTRIC COMPANY

ILLUSTRATIVE GT&S REVENUE REQUIREMENTS
Including Core and Noncore Revenue Responsibility
($ Thousand)

Line No.		2019 GT&S Rate Case	Illustrative Annual GT&S Revenue Requirements by Class and Service Under Adopted Methods from 2019 GT&S Rate Case And Incorporating Proposed Change by UCC Over Present Rates at Time of GRC Application				Change by Year Based on Change by Year in Results of Operations by UCC				% Change			
		2022	Test Year	Attrition Year 1	Attrition Year 2	Attrition Year 3	2023	2024	2025	2026	2023	2024	2025	2026
	Core Revenue Requirements													
1	Backbone Transmission Base	191,351	184,859	223,038	237,111	257,993	(6,492)	38,179	14,074	20,881	-3.4%	20.7%	6.3%	8.8%
2	Backbone Transmission Adders	-	-	-	-		-	-	-	-				
3	Subtotal Backbone Transmission	191,351	184,859	223,038	237,111	257,993	(6,492)	38,179	14,074	20,881	-3.4%	20.7%	6.3%	8.8%
4	Local Transmission Base	650,937	988,786	1,044,609	1,117,637	1,190,166	337,849	55,823	73,028	72,529	51.9%	5.6%	7.0%	6.5%
5	Local Transmission Adder	-	-	-	-	-	-	-	-	-				
6	Subtotal Local Transmission	650,937	988,786	1,044,609	1,117,637	1,190,166	337,849	55,823	73,028	72,529	51.9%	5.6%	7.0%	6.5%
7	Storage	24,377	20,058	30,764	32,369	36,839	(4,319)	10,706	1,605	4,470	-17.7%	53.4%	5.2%	13.8%
8	Customer Access Charge	-	-	-	-	-	-	-	-	-				
9	Total Core GT&S	$866,665	$1,193,703	$1,298,410	$1,387,118	$1,484,997	$327,038	$104,708	$88,707	$97,880	37.7%	8.8%	6.8%	7.1%
10	NGSS Enduser Depreciation/Decommissioning	$27,618	(67,620)	6,848	7,548	8,180	(95,238)	74,468	700	632	-344.8%	-110.1%	10.2%	8.4%
11	Total Core	$894,282	$1,126,083	$1,305,258	$1,394,665	$1,493,177	$231,800	$179,175	$89,407	$98,512	25.9%	15.9%	6.8%	7.1%
12	Core Share of Revenue Requirement	56.2%	60.9%	60.1%	60.0%	59.7%								
	Noncore / Unbundled Revenue Requirements													
13	Backbone Trans. Base w/o G-XF Contracts	365,928	304,858	373,699	402,856	442,708	(61,070)	68,841	29,157	39,852	-16.7%	22.6%	7.8%	9.9%
14	Backbone Transmission Adders	-	-	-	-	-	-	-	-	-				
15	Subtotal Backbone Transmission	365,928	304,858	373,699	402,856	442,708	(61,070)	68,841	29,157	39,852	-16.7%	22.6%	7.8%	9.9%
16	G-XF Contracts	5,904	5,836	6,130	6,356	6,557	(68)	295	226	202	-1.2%	5.0%	3.7%	3.2%
17	G-XF Contract Adders	-	-	-	-	-	-	-	-	-				
18	G-XF Contracts Subtotal	5,904	5,836	6,130	6,356	6,557	(68)	295	226	202	-1.2%	5.0%	3.7%	3.2%
19	Subtotal Backbone Transmission	371,832	310,694	379,829	409,212	449,266	(61,138)	69,135	29,383	40,054	-16.4%	22.3%	7.7%	9.8%
20	Local Transmission Base	301,851	451,158	477,822	511,372	545,169	149,308	26,664	33,550	33,797	49.5%	5.9%	7.0%	6.6%
21	Local Transmission Adder	-	-	-	-	-	-	-	-	-				
22	Subtotal Local Transmission	301,851	451,158	477,822	511,372	545,169	149,308	26,664	33,550	33,797	49.5%	5.9%	7.0%	6.6%
23	Storage	-	-	-	-	-	-	-	-	-				
24	Customer Access Charge	2,331	4,013	4,974	5,955	6,874	1,682	961	981	919	72.1%	23.9%	19.7%	15.4%
25	Total Noncore / Unbundled	$676,014	$765,865	$862,624	$926,538	$1,001,308	$89,851	$96,760	$63,914	$74,770	13.3%	12.6%	7.4%	8.1%
26	NGSS Enduser Depreciation/Decommissioning	$9,695	($23,738)	$2,404	$2,650	$2,871	(33,433)	26,142	246	222	-344.8%	-110.1%	10.2%	8.4%
27	Total Noncore/Unbundled	$685,709	$742,127	$865,028	$929,188	$1,004,180	$56,418	$122,901	$64,160	$74,992	8.2%	16.6%	7.4%	8.1%
28	Noncore Share of Revenue Requirement	43.8%	39.1%	39.9%	40.0%	40.3%								
	Total													
29	Backbone Transmission Base w/o G-XF Contracts	557,279	489,717	596,736	639,967	700,701	(67,562)	107,019	43,231	60,733	-12.1%	21.9%	7.2%	9.5%
30	Backbone Transmission Adders	-	-	-	-	-	-	-	-	-				
31	Subtotal Backbone Trans. w/o G-XF Contracts	557,279	489,717	596,736	639,967	700,701	(67,562)	107,019	43,231	60,733	-12.1%	21.9%	7.2%	9.5%
32	G-XF Contracts	5,904	5,836	6,130	6,356	6,557	(68)	295	226	202	-1.2%	5.0%	3.7%	3.2%
33	G-XF Contract Adders	-	-	-	-	-	-	-	-	-				
34	G-XF Contracts Subtotal	5,904	5,836	6,130	6,356	6,557	(68)	295	226	202	-1.2%	5.0%	3.7%	3.2%
35	Subtotal Backbone Transmission	563,182	495,553	602,867	646,323	707,258	(67,630)	107,314	43,456	60,935	-12.0%	21.7%	7.2%	9.4%
36	Local Transmission Base	952,788	1,439,944	1,522,430	1,629,009	1,735,335	487,156	82,486	106,579	106,325	51.1%	5.7%	7.0%	6.5%
37	Local Transmission Adder	-	-	-	-	-	-	-	-	-				
38	Subtotal Local Transmission	952,788	1,439,944	1,522,430	1,629,009	1,735,335	487,156	82,486	106,579	106,325	51.1%	5.7%	7.0%	6.5%
39	Storage	24,377	20,058	30,764	32,369	36,839	(4,319)	10,706	1,605	4,470	-17.7%	53.4%	5.2%	13.8%
40	Customer Access Charge	2,331	4,013	4,974	5,955	6,874	1,682	961	981	919	72.1%	23.9%	19.7%	15.4%
41	Total GT&S	$1,542,678	$1,959,567	$2,161,035	$2,313,656	$2,486,306	$416,889	$201,467	$152,621	$172,650	27.0%	10.3%	7.1%	7.5%
42	NGSS Enduser Depreciation/Decommissioning	37,313	(91,358)	9,251	10,197	11,051	(128,671)	100,609	946	854	-344.8%	-110.1%	10.2%	8.4%
43	Total Gas Transmission and Storage System	$1,579,991	$1,868,209	$2,170,286	$2,323,853	$2,497,357	$288,218	$302,077	$153,567	$173,504	18.2%	16.2%	7.1%	7.5%
44	Total Revenue Requirement Share	100.0%	100.0%	100.0%	100.0%	100.0%								

2023 GENERAL RATE CASE PHASE I (2023 GRC)

UPDATE: SEPTEMBER 7, 2022

EXHIBIT 33: CHAPTER 05: ATTACHMENT E: Table 2

PACIFIC GAS AND ELECTRIC COMPANY
Illustrative Firm Backbone Transportation
Annual Rates (AFT) -- SFV Rate Design
On-System Transportation Service

			ILLUSTRATIVE							
		Present Rate (2022)	Proposed Test Year	% Change	Attrition Year 1	% Change	Attrition Year 2	% Change	Attrition Year 3	% Change
Redwood Path - Core										
Reservation Charge	($/dth/mo)	21.7537	20.8205	-4.3%	25.1205	20.7%	26.7056	6.3%	29.0574	8.8%
Usage Charge	($/dth)	0.0028	0.0027	-3.9%	0.0032	20.7%	0.0035	6.3%	0.0038	8.8%
Total (b)	($/dth @ Full Contract)	0.7180	0.6872	-4.3%	0.8291	20.7%	0.8814	6.3%	0.9591	8.8%
Redwood Path - Noncore										
Reservation Charge	($/dth/mo)	22.7597	19.3731	-14.9%	24.1913	24.9%	26.2009	8.3%	28.9716	10.6%
Usage Charge	($/dth)	0.0036	0.0030	-14.9%	0.0038	24.9%	0.0041	8.3%	0.0045	10.6%
Total (b)	($/dth @ Full Contract)	0.7518	0.6400	-14.9%	0.7991	24.9%	0.8655	8.3%	0.9570	10.6%
Baja Path - Noncore										
Reservation Charge	($/dth/mo)	28.2087	24.5194	-13.1%	29.3375	19.7%	31.3471	6.8%	34.1179	8.8%
Usage Charge	($/dth)	0.0044	0.0038	-13.1%	0.0046	19.7%	0.0049	6.8%	0.0054	8.8%
Total (b)	($/dth @ Full Contract)	0.9318	0.8100	-13.1%	0.9691	19.7%	1.0355	6.8%	1.1270	8.8%
Silverado and Mission Paths										
Reservation Charge	($/dth/mo)	17.9215	15.6873	-12.5%	19.7137	25.7%	21.0422	6.7%	23.1691	10.1%
Usage Charge	($/dth)	0.0027	0.0021	-22.5%	0.0027	31.3%	0.0030	8.7%	0.0033	12.0%
Total (b)	($/dth @ Full Contract)	0.5919	0.5178	-12.5%	0.6509	25.7%	0.6948	6.7%	0.7650	10.1%

Notes:

a) Rates are only the backbone transmission charge component of the transmission service. They exclude local transmission charges, mandated customer programs and other charges, customer access charges, distribution charges, storage charges, and shrinkage charges.

b) The "Total" rows represent the average backbone transmission charge incurred by a firm shipper that uses its full contract quantity at a 100 percent load factor.

c) Customers delivering gas to storage pay the applicable backbone transmission on-system rate from Redwood, Baja and Silverado.

d) Dollar difference are due to rounding.

2023 GENERAL RATE CASE PHASE I (2023 GRC)

UPDATE: SEPTEMBER 7, 2022

EXHIBIT 33: CHAPTER 05: ATTACHMENT E: Table 3

PACIFIC GAS AND ELECTRIC COMPANY

Illustrative Firm Backbone Transportation
Annual Rates (AFT) -- MFV Rate Design
On-System Transportation Service

			ILLUSTRATIVE							
		Present Rate (2022)	Proposed Test Year	% Change	Attrition Year 1	% Change	Attrition Year 2	% Change	Attrition Year 3	% Change
Redwood Path - Core										
Reservation Charge	($/dth/mo)	15.4990	15.0060	-3.2%	18.1051	20.7%	19.2476	6.3%	20.9426	8.8%
Usage Charge	($/dth)	0.2084	0.1939	-7.0%	0.2339	20.7%	0.2486	6.3%	0.2705	8.8%
Total	($/dth @ Full Contract)	0.7180	0.6872	-4.3%	0.8291	20.7%	0.8814	6.3%	0.9591	8.8%
Redwood Path - Noncore										
Reservation Charge	($/dth/mo)	16.7183	14.3282	-14.3%	17.8917	24.9%	19.3780	8.3%	21.4272	10.6%
Usage Charge	($/dth)	0.2022	0.1689	-16.5%	0.2109	24.9%	0.2284	8.3%	0.2526	10.6%
Total	($/dth @ Full Contract)	0.7518	0.6400	-14.9%	0.7991	24.9%	0.8655	8.3%	0.9570	10.6%
Baja Path - Noncore										
Reservation Charge	($/dth/mo)	20.7209	18.1343	-12.5%	21.6978	19.7%	23.1841	6.8%	25.2333	8.8%
Usage Charge	($/dth)	0.2506	0.2138	-14.7%	0.2558	19.7%	0.2733	6.8%	0.2974	8.8%
Total	($/dth @ Full Contract)	0.9318	0.8100	-13.1%	0.9691	19.7%	1.0355	6.8%	1.1270	8.8%
Silverado and Mission Paths										
Reservation Charge	($/dth/mo)	12.9629	10.9044	-15.9%	13.9155	27.6%	14.6094	5.0%	16.3276	11.8%
Usage Charge	($/dth)	0.1657	0.1593	-3.9%	0.1934	21.4%	0.2145	10.9%	0.2283	6.4%
Total	($/dth @ Full Contract)	0.5919	0.5178	-12.5%	0.6509	25.7%	0.6948	6.7%	0.7650	10.1%

Notes:

a) Rates are only the backbone transmission charge component of the transmission service. They exclude local transmission charges, mandated customer programs and other charges, customer access charges, distribution charges, storage charges, and shrinkage charges.

b) The "Total" rows represent the average backbone transmission charge incurred by a firm shipper that uses its full contract quantity at a 100 percent load factor.

c) Customers delivering gas to storage pay the applicable backbone transmission on-system rate from Redwood, Baja and Silverado.

d) Dollar difference are due to rounding.

2023 GENERAL RATE CASE PHASE I (2023 GRC)

UPDATE: SEPTEMBER 7, 2022

EXHIBIT 33: CHAPTER 05: ATTACHMENT E: Table 4

PACIFIC GAS AND ELECTRIC COMPANY

Firm Backbone Transportation
Seasonal Rates (SFT) -- SFV Rate Design
On-System Transportation Service

			ILLUSTRATIVE							
		Present Rate (2022)	Proposed Test Year	% Change	Attrition Year 1	% Change	Attrition Year 2	% Change	Attrition Year 3	% Change
Redwood Path - Core										
Reservation Charge	($/dth/mo)	26.1044	24.9846	-4.3%	30.1446	20.7%	32.0467	6.3%	34.8689	8.8%
Usage Charge	($/dth)	0.0034	0.0032	-3.9%	0.0039	20.7%	0.0041	6.3%	0.0045	8.8%
Total	($/dth @ Full Contract)	0.8616	0.8246	-4.3%	0.9950	20.7%	1.0577	6.3%	1.1509	8.8%
Baja Path - Core										
Reservation Charge	($/dth/mo)	32.6488	31.1653	-4.5%	36.3253	16.6%	38.2274	5.2%	41.0496	7.4%
Usage Charge	($/dth)	0.0042	0.0040	-4.1%	0.0047	16.6%	0.0049	5.2%	0.0053	7.4%
Total	($/dth @ Full Contract)	1.0776	1.0286	-4.5%	1.1990	16.6%	1.2617	5.2%	1.3549	7.4%
Redwood Path - Noncore										
Reservation Charge	($/dth/mo)	27.3116	23.2477	-14.9%	29.0295	24.9%	31.4410	8.3%	34.7659	10.6%
Usage Charge	($/dth)	0.0043	0.0036	-14.9%	0.0046	24.9%	0.0049	8.3%	0.0055	10.6%
Total	($/dth @ Full Contract)	0.9022	0.7680	-14.9%	0.9590	24.9%	1.0386	8.3%	1.1484	10.6%
Baja Path - Noncore										
Reservation Charge	($/dth/mo)	33.8504	29.4232	-13.1%	35.2050	19.7%	37.6165	6.8%	40.9414	8.8%
Usage Charge	($/dth)	0.0053	0.0046	-13.1%	0.0055	19.7%	0.0059	6.8%	0.0064	8.8%
Total	($/dth @ Full Contract)	1.1182	0.9720	-13.1%	1.1630	19.7%	1.2426	6.8%	1.3524	8.8%
Silverado and Mission Paths										
Reservation Charge	($/dth/mo)	21.5059	18.8248	-12.5%	23.6564	25.7%	25.2506	6.7%	27.8029	10.1%
Usage Charge	($/dth)	0.0032	0.0025	-22.5%	0.0033	31.3%	0.0036	8.7%	0.0040	12.0%
Total	($/dth @ Full Contract)	0.7103	0.6214	-12.5%	0.7810	25.7%	0.8337	6.7%	0.9181	10.1%

Notes:

a) Firm Seasonal rates are 120 percent of Firm Annual rates.

b) Rates are only the backbone transmission charge component of the transmission service. They include exclude local transmission charges, mandated customer programs and other charges, customer access charges, distribution charges, storage charges, and shrinkage charges.

c) The "Total" rows represent the average backbone transmission charge incurred by a firm shipper that uses its full contract quantity at a 100 percent load factor.

d) Customers delivering gas to storage pay the applicable backbone transmission on-system rate from Redwood, Baja and Silverado.

e) Firm seasonal service is available to on-system paths for a minimum term of three consecutive months in one season. Winter season is November through March. Summer season is April through October.

(f) Dollar difference are due to rounding.

2023 GENERAL RATE CASE PHASE I (2023 GRC)

UPDATE: SEPTEMBER 7, 2022

EXHIBIT 33: CHAPTER 05: ATTACHMENT E: Table 5

PACIFIC GAS AND ELECTRIC COMPANY

Firm Backbone Transportation
Seasonal Rates (SFT) -- MFV Rate Design
On-System Transportation Service

			ILLUSTRATIVE							
		Present Rate (2022)	Proposed Test Year	% Change	Attrition Year 1	% Change	Attrition Year 2	% Change	Attrition Year 3	% Change
Redwood Path - Core										
Reservation Charge	($/dth/mo)	18.5988	18.0072	-3.2%	21.7262	20.7%	23.0971	6.3%	25.1311	8.8%
Usage Charge	($/dth)	0.2501	0.2326	-7.0%	0.2807	20.7%	0.2984	6.3%	0.3247	8.8%
Total	($/dth @ Full Contract)	0.8616	0.8246	-4.3%	0.9950	20.7%	1.0577	6.3%	1.1509	8.8%
Baja Path - Core										
Reservation Charge	($/dth/mo)	23.2616	22.4618	-3.4%	26.1808	16.6%	27.5517	5.2%	29.5858	7.4%
Usage Charge	($/dth)	0.3128	0.2902	-7.2%	0.3382	16.6%	0.3559	5.2%	0.3822	7.4%
Total	($/dth @ Full Contract)	1.0776	1.0286	-4.5%	1.1990	16.6%	1.2617	5.2%	1.3549	7.4%
Redwood Path - Noncore										
Reservation Charge	($/dth/mo)	20.0620	17.1938	-14.3%	21.4700	24.9%	23.2535	8.3%	25.7126	10.6%
Usage Charge	($/dth)	0.2426	0.2027	-16.5%	0.2531	24.9%	0.2741	8.3%	0.3031	10.6%
Total	($/dth @ Full Contract)	0.9022	0.7680	-14.9%	0.9590	24.9%	1.0386	8.3%	1.1484	10.6%
Baja Path - Noncore										
Reservation Charge	($/dth/mo)	24.8651	21.7612	-12.5%	26.0374	19.7%	27.8209	6.8%	30.2800	8.8%
Usage Charge	($/dth)	0.3007	0.2565	-14.7%	0.3069	19.7%	0.3280	6.8%	0.3569	8.8%
Total	($/dth @ Full Contract)	1.1182	0.9720	-13.1%	1.1630	19.7%	1.2426	6.8%	1.3524	8.8%
Silverado and Mission Paths										
Reservation Charge	($/dth/mo)	15.5555	13.0853	-15.9%	16.6986	27.6%	17.5312	5.0%	19.5931	11.8%
Usage Charge	($/dth)	0.1989	0.1912	-3.9%	0.2320	21.4%	0.2574	10.9%	0.2739	6.4%
Total	($/dth @ Full Contract)	0.7103	0.6214	-12.5%	0.7810	25.7%	0.8337	6.7%	0.9181	10.1%

Notes:

a) Firm Seasonal rates are 120 percent of Firm Annual rates.

b) Rates are only the backbone transmission charge component of the transmission service. They exclude local transmission charges, mandated customer programs and other charges, customer access charges, distribution charges, storage charges, and shrinkage charges.

c) The "Total" rows represent the average backbone transmission charge incurred by a firm shipper that uses its full contract quantity at a 100 percent load factor.

d) Customers delivering gas to storage pay the applicable backbone transmission on-system rate from Redwood, Baja and Silverado.

e) Firm seasonal service is available to on-system paths for a minimum term of three consecutive months in one season. Winter season is November through March. Summer season is April through October.

f) Dollar difference are due to rounding.

2023 GENERAL RATE CASE PHASE I (2023 GRC)

UPDATE: SEPTEMBER 7, 2022
EXHIBIT 33: CHAPTER 05: ATTACHMENT E: Table 6
PACIFIC GAS AND ELECTRIC COMPANY

Firm Transportation
Expansion Shippers -- Annual Rates (G-XF)
SFV Rate Design

			ILLUSTRATIVE							
		Present Rate (2022)	Proposed Test Year	% Change	Attrition Year 1	% Change	Attrition Year 2	% Change	Attrition Year 3	% Change
SFV Rate Design										
Reservation Charge	($/dth/mo)	5.7262	5.6602	-1.2%	5.9458	5.0%	6.1646	3.7%	6.3602	3.2%
Usage Charge	($/dth)	0.0002	0.0002	-1.2%	0.0002	5.0%	0.0002	3.7%	0.0002	3.2%
Total	($/dth @ Full Contract)	0.1885	0.1863	-1.2%	0.1957	5.0%	0.2029	3.7%	0.2093	3.2%

Notes:

a) Rates are only the backbone transmission charge component of the transmission service. They exclude local transmission charges, mandated customer programs and other charges, customer access charges, distribution charges, storage charges, and shrinkage charges.

b) The "Total" rows represent the average backbone transmission charge incurred by a firm shipper that uses its full contract quantity at a 100 percent load factor.

c) G-XF charges are based on the embedded cost of Line 401 and a 95 percent load factor.

d) Dollar difference are due to rounding.

2023 GENERAL RATE CASE PHASE I (2023 GRC)

UPDATE: SEPTEMBER 7, 2022

EXHIBIT 33: CHAPTER 05: ATTACHMENT E: Table 7

PACIFIC GAS AND ELECTRIC COMPANY

As-Available Backbone Transportation
On-System Transportation Service

			ILLUSTRATIVE							
		Present Rate (2022)	Proposed Test Year	% Change	Attrition Year 1	% Change	Attrition Year 2	% Change	Attrition Year 3	% Change
Redwood Path										
Usage Charge	($/dth)	0.9022	0.7680	-14.9%	0.9590	24.9%	1.0386	8.3%	1.1484	10.6%
Baja Path										
Usage Charge	($/dth)	1.1182	0.9720	-13.1%	1.1630	19.7%	1.2426	6.8%	1.3524	8.8%
Silverado Path										
Usage Charge	($/dth)	0.7103	0.6214	-12.5%	0.7810	25.7%	0.8337	6.7%	0.9181	10.1%
Mission Path										
Usage Charge	($/dth)	0.0000	0.0000	0.0%	0.0000	0.0%	0.0000	0.0%	0.0000	0.0%

Notes:

a) As-Available rates are 120 percent of Firm Annual rates.

b) Rates are only the backbone transmission charge component of the transmission service. They exclude local transmission charges, mandated customer programs and other charges, customer access charges, distribution charges, storage charges, and shrinkage charges.

c) Mission path service represents on-system storage to on-system transportation. Customers delivering gas to storage facilities pay the applicable backbone transmission on-system rate from Redwood, Baja or Silverado.

d) Dollar difference are due to rounding.

2023 GENERAL RATE CASE PHASE I (2023 GRC)

UPDATE: SEPTEMBER 7, 2022

EXHIBIT 33: CHAPTER 05: ATTACHMENT E: Table 8

PACIFIC GAS AND ELECTRIC COMPANY

Backbone Transportation
Annual Rates (AFT-Off)
Off-System Deliveries

		Present Rate (2022)	ILLUSTRATIVE Proposed Test Year	% Change	Attrition Year 1	% Change	Attrition Year 2	% Change	Attrition Year 3
SFV Rate Design									
Redwood, Silverado and Mission Paths Off-System									
Reservation Charge	($/dth/mo)	22.7597	19.3731	-14.9%	24.1913	24.9%	26.2009	8.3%	28.9716
Usage Charge	($/dth)	0.0036	0.0030	-14.9%	0.0038	24.9%	0.0041	8.3%	0.0045
Total	($/dth @ Full Contract)	0.7518	0.6400	-14.9%	0.7991	24.9%	0.8655	8.3%	0.9570
Baja Path Off-System									
Reservation Charge	($/dth/mo)	28.2087	24.5194	-13.1%	29.3375	19.7%	31.3471	6.8%	34.1179
Usage Charge	($/dth)	0.0044	0.0038	-13.1%	0.0046	19.7%	0.0049	6.8%	0.0054
Total	($/dth @ Full Contract)	0.9318	0.8100	-13.1%	0.9691	19.7%	1.0355	6.8%	1.1270
MFV Rate Design									
Redwood, Silverado and Mission Paths Off-System									
Reservation Charge	($/dth/mo)	16.7183	14.3282	-14.3%	17.8917	24.9%	19.3780	8.3%	21.4272
Usage Charge	($/dth)	0.2022	0.1689	-16.5%	0.2109	24.9%	0.2284	8.3%	0.2526
Total	($/dth @ Full Contract)	0.7518	0.6400	-14.9%	0.7991	24.9%	0.8655	8.3%	0.9570
Baja Path Off-System									
Reservation Charge	($/dth/mo)	20.7209	18.1343	-12.5%	21.6978	19.7%	23.1841	6.8%	25.2333
Usage Charge	($/dth)	0.2506	0.2138	-14.7%	0.2558	19.7%	0.2733	6.8%	0.2974
Total	($/dth @ Full	0.9318	0.8100	-13.1%	0.9691	19.7%	1.0355	6.8%	1.1270
As-Available Service									
Redwood, Silverado, and Mission Paths, (From Citygate) Off-System - Noncore									
Usage Charge	($/dth)	0.9022	0.7680	-14.9%	0.9590	24.9%	1.0386	8.3%	1.1484
Mission Paths (From on-system storage) Off-System									
Usage Charge	($/dth)	0.0000	0.0000	0.0%	0.0000	0.0%	0.0000	0.0%	0.0000
Baja Path Off-System - Noncore									
Usage Charge	($/dth)	1.1182	0.9720	-13.1%	1.1630	19.7%	1.2426	6.8%	1.3524

Notes:

a) Rates are only the backbone transmission charge component of the transmission service. They exclude local transmission charges, mandated customer programs and other charges, customer access charges, distribution charges, storage charges, and shrinkage charges.

b) The "Total" rows represent the average backbone transmission charge incurred by a firm shipper that uses its full contract quantity at a 100 percent load factor.

c) California gas and storage to off-system are assumed to flow on Redwood path and are priced at the Redwood path rate.

d) Dollar difference are due to rounding.

2023 GENERAL RATE CASE PHASE I (2023 GRC)

UPDATE: SEPTEMBER 7, 2022

EXHIBIT 33: CHAPTER 05: ATTACHMENT E: Table 9

PACIFIC GAS AND ELECTRIC COMPANY

Storage Service Rates

		Present Rate (2022)		Proposed Test Year		Attrition Year 1		Attrition Year 2		Attrition Year 3	
		January	April	January	April	January	April	January	April	January	April
Core Firm Storage (G-CFS)											
Reservation Charge	($/dth/mo)	$0.4392	$0.4417	$0.3484	$0.3494	$0.5344	$0.5359	$0.5623	$0.5639	$0.6400	$0.6418
Negotiated Firm Storage (G-NFS)											
Injection	($/dth/d)	$5.7236	$5.7236	$5.7236	$5.7236	$5.7236	$5.7236	$5.7236	$5.7236	$5.7236	$5.7236
Inventory	($/dth)	$3.5541	$3.5541	$3.5541	$3.5541	$3.5541	$3.5541	$3.5541	$3.5541	$3.5541	$3.5541
Withdrawal	($/dth/d)	$26.1629	$26.1629	$26.1629	$26.1629	$26.1629	$26.1629	$26.1629	$26.1629	$26.1629	$26.1629
Negotiated As-Available Storage (G-NAS) - Maximum Rate											
Injection	($/dth/d)	$5.7236	$5.7236	$5.7236	$5.7236	$5.7236	$5.7236	$5.7236	$5.7236	$5.7236	$5.7236
Withdrawal	($/dth/d)	$26.1629	$26.1629	$26.1629	$26.1629	$26.1629	$26.1629	$26.1629	$26.1629	$26.1629	$26.1629
Market Center Services (Parking and Lending Services)											
Maximum Daily Charge	($/Dth/d)	$1.1650	$1.1650	$1.1650	$1.1650	$1.1650	$1.1650	$1.1650	$1.1650	$1.1650	$1.1650
Minimum Rate	(per transaction)	$57.0000	$57.0000	$57.0000	$57.0000	$57.0000	$57.0000	$57.0000	$57.0000	$57.0000	$57.0000

Notes:

a) Rates for storage services are based on the costs of storage injection, inventory and withdrawal.

b) Core Firm Storage (G-CFS) and Standard Firm Storage (G-SFS) rates are a monthly reservation charge designed to recover one twelfth of the annual revenue requirement allocated to those services based upon the annual capacities of injection, inventory and withdrawal storage. PG&E will no longer offer Standard Firm Storage (G-SFS) beginning April 1, 2020 with implementation of its NGSS.

c) Negotiated Firm rates may be one-part rates (volumetric) or two-part rates (reservation and volumetric), as negotiated between parties. The volumetric equivalent is shown above.

d) Negotiated As-Available Storage Injection and Withdrawal rates are recovered through a volumetric charge only.

e) PG&E will offer negotiated rates (NFS and NAS) at the adopted 2018 maximum levels with any incidental revenue collected returned to customers via PG&E's balancing accounts.

f) Negotiated Firm and As-available services are negotiable above a price floor representing PG&E's marginal costs of providing the service.

g) The maximum charge for parking and lending is based on the annual cost of cycling one Dth of Firm Storage Gas assuming the full 214 day injection season and 151 day withdrawal season as adopted for 2018 in PG&E's 2015 Gas Transmission and Storage Rate Case.

h) Gas Storage shrinkage will be applied in-kind on storage injections.

i) Dollar difference are due to rounding.

2023 GENERAL RATE CASE PHASE I (2023 GRC)

UPDATE: SEPTEMBER 7, 2022

EXHIBIT 33: CHAPTER 05: ATTACHMENT E: Table 10
PACIFIC GAS AND ELECTRIC COMPANY

Local Transmission Rates
$/dth

		ILLUSTRATIVE							
Customer Groups	**Present Rate (2021)**	**Proposed Test Year**	**% Change**	**Attrition Year 1**	**% Change**	**Attrition Year 2**	**% Change**	**Attrition Year 3**	**% Change**
Core Retail Local Transmission	2.4300	3.6755	51.3%	3.8830	5.6%	4.1545	7.0%	4.4241	6.5%
Noncore Retail and Wholesale	1.1092	1.6872	52.1%	1.7820	5.6%	1.9066	7.0%	2.0301	6.5%

2023 GENERAL RATE CASE PHASE I (2023 GRC)

UPDATE: SEPTEMBER 7, 2022

EXHIBIT 33: CHAPTER 05: ATTACHMENT E: Table 11

PACIFIC GAS AND ELECTRIC COMPANY

Customer Access Charge Rates
($ per Month)

		Present Rate (2022)	ILLUSTRATIVE Proposed Test Year	% Change	Attrition Year 1	% Change	Attrition Year 2	% Change	Attrition Year 3	% Change
G-EG / G-NT ($/month)										
	Average Monthly Therms Over 12 Months									
Tier 1	0 to 5,000	$28.76	$49.56	72.3%	$61.42	23.9%	$73.53	19.7%	$84.89	15.4%
Tier 2	5,001 to 10,000	$85.68	$147.62	72.3%	$182.96	23.9%	$219.04	19.7%	$252.86	15.4%
Tier 3	10,001 to 50,000	$159.48	$274.75	72.3%	$340.53	23.9%	$407.69	19.7%	$470.62	15.4%
Tier 4	50,001 to 200,000	$209.30	$360.58	72.3%	$446.90	23.9%	$535.04	19.7%	$617.64	15.4%
Tier 5	200,001 to 1,000,000	$303.67	$523.17	72.3%	$648.42	23.9%	$776.30	19.7%	$896.15	15.4%
Tier 6	1,000,001 and above	$2,575.91	$4,437.80	72.3%	$5,500.23	23.9%	$6,585.03	19.7%	$7,601.61	15.4%
Wholesale ($/month)										
Alpine		$150.18	$264.25	76.0%	$327.51	23.9%	$392.10	19.7%	$452.63	15.4%
Coalinga		$664.22	$1,168.74	76.0%	$1,448.54	23.9%	$1,734.23	19.7%	$2,001.96	15.4%
Island Energy		$450.04	$791.87	76.0%	$981.45	23.9%	$1,175.02	19.7%	$1,356.42	15.4%
Palo Alto		$2,214.67	$3,896.84	76.0%	$4,829.76	23.9%	$5,782.32	19.7%	$6,674.98	15.4%
West Coast Gas - Castle		$385.84	$678.91	76.0%	$841.44	23.9%	$1,007.40	19.7%	$1,162.92	15.4%
West Coast Gas - Mather		$352.61	$620.44	76.0%	$768.98	23.9%	$920.64	19.7%	$1,062.77	15.4%

Notes:
a) CAC's will be impacted similarly to other GT&S components by PG&E's 2023 GT&S CARD application (customer forecast) and also in PG&E's 2024 GCAP (rate design)

2023 GENERAL RATE CASE PHASE I (2023 GRC)

UPDATE: SEPTEMBER 7, 2022

EXHIBIT 33 CHAPTER 05: ATTACHMENT E: Table 12

PACIFIC GAS AND ELECTRIC COMPANY

Self Balancing Credit

		ILLUSTRATIVE							
	Present Rate (2022)	Proposed Test Year	% Change	Attrition Year 1	% Change	Attrition Year 2	% Change	Attrition Year 3	% Change
Self Balancing Credit	($0.0368)	($0.0291)	-20.9%	($0.0446)	53.2%	($0.0469)	5.2%	($0.0534)	13.8%

Notes:

a) Storage balancing costs are bundled in backbone rates. Customers or Balancing agents who elect self balancing on a daily basis can opt out of PG&E's monthly balancing program and receive a self-balancing credit.

PACIFIC GAS AND ELECTRIC COMPANY

CHAPTER 5

ATTACHMENT F

ILLUSTRATIVE RESIDENTIAL GAS BILL IMPACTS

Exhibit 33, Chapter 5, Appendix F
Table 1
Illustrative Gas Bill Impacts: G1 Non-Care Summer

Baseline Terr Code	Avg Mo Therms per Cust (2020 Calendar)	Avg Mo Bill Count	Present Avg Mo Bills (1/1/2022 Bundled Rates)	2023 Avg Mo Bills	$/Bill change from Present	% Bill Change from Present	2024 Avg Mo Bills	$/Bill change from 2023	% Bill change from 2023	2025 Avg Mo Bills	$/Bill change from 2024	% Bill change from 2024	2026 Avg Mo Bills	$/Bill change from 2025	% Bill change from 2025
P	22	9,700	$41.47	$48.33	$6.85	16.5%	$52.53	$4.20	8.7%	$56.38	$3.85	7.3%	$60.38	$4.00	7.1%
Q	25	3,527	$47.85	$55.46	$7.61	15.9%	$60.15	$4.69	8.4%	$64.43	$4.29	7.1%	$68.89	$4.46	6.9%
R	16	216,074	$29.03	$33.90	$4.87	16.8%	$36.89	$3.00	8.8%	$39.64	$2.74	7.4%	$42.49	$2.85	7.2%
S	17	961,617	$31.75	$36.98	$5.23	16.5%	$40.20	$3.22	8.7%	$43.15	$2.95	7.3%	$46.22	$3.07	7.1%
T	22	627,471	$41.47	$48.06	$6.59	15.9%	$52.12	$4.06	8.5%	$55.84	$3.72	7.1%	$59.70	$3.87	6.9%
V	25	26,646	$47.55	$55.04	$7.50	15.8%	$59.67	$4.63	8.4%	$63.90	$4.23	7.1%	$68.30	$4.40	6.9%
W	16	50,022	$28.85	$33.68	$4.82	16.7%	$36.65	$2.98	8.8%	$39.38	$2.72	7.4%	$42.21	$2.83	7.2%
X	21	1,210,625	$40.44	$46.91	$6.48	16.0%	$50.90	$3.99	8.5%	$54.55	$3.65	7.2%	$58.35	$3.79	7.0%
Y	27	1,976	$53.24	$61.51	$8.27	15.5%	$66.61	$5.10	8.3%	$71.27	$4.67	7.0%	$76.12	$4.85	6.8%
Totals	**20**	**3,107,659**	**$37.06**	**$43.04**	**$5.99**	**16.2%**	**$46.73**	**$3.69**	**8.6%**	**$50.11**	**$3.38**	**7.2%**	**$53.62**	**$3.51**	**7.0%**

Exhibit 33, Chapter 5, Appendix F
Table 2
Illustrative Gas Bill Impacts: G1 Non-Care Winter

Baseline Terr Code	Avg Mo Therms per Cust (2020 Calendar)	Avg Mo Bill Count	Present Avg Mo Bills (1/1/2022 Bundled Rates)	2023 Avg Mo Bills	$/Bill change from Present	% Bill Change from Present	2024 Avg Mo Bills	$/Bill change from 2023	% Bill change from 2023	2025 Avg Mo Bills	$/Bill change from 2024	% Bill change from 2024	2026 Avg Mo Bills	$/Bill change from 2025	% Bill change from 2025
P	72	9,573	$146.81	$168.43	$21.61	14.7%	$181.78	$13.35	7.9%	$193.99	$12.21	6.7%	$206.67	$12.68	6.5%
Q	76	3,476	$155.60	$178.55	$22.96	14.8%	$192.71	$14.16	7.9%	$205.66	$12.95	6.7%	$219.12	$13.46	6.5%
R	56	213,667	$112.22	$129.08	$16.86	15.0%	$139.50	$10.41	8.1%	$149.02	$9.52	6.8%	$158.91	$9.89	6.6%
S	57	946,507	$114.17	$131.26	$17.09	15.0%	$141.83	$10.57	8.1%	$151.49	$9.66	6.8%	$161.53	$10.04	6.6%
T	47	618,052	$92.81	$106.81	$14.00	15.1%	$115.46	$8.66	8.1%	$123.37	$7.91	6.9%	$131.60	$8.22	6.7%
V	58	26,307	$116.28	$133.75	$17.47	15.0%	$144.55	$10.79	8.1%	$154.41	$9.87	6.8%	$164.67	$10.25	6.6%
W	50	49,679	$98.03	$112.88	$14.85	15.1%	$122.06	$9.18	8.1%	$130.45	$8.39	6.9%	$139.17	$8.72	6.7%
X	60	1,191,102	$120.80	$138.83	$18.04	14.9%	$149.98	$11.15	8.0%	$160.17	$10.19	6.8%	$170.76	$10.59	6.6%
Y	81	1,945	$164.02	$188.32	$24.29	14.8%	$203.32	$15.01	8.0%	$217.04	$13.72	6.7%	$231.30	$14.26	6.6%
Totals	**56**	**3,060,308**	**$112.24**	**$129.05**	**$16.81**	**15.0%**	**$139.44**	**$10.39**	**8.1%**	**$148.94**	**$9.50**	**6.8%**	**$158.81**	**$9.87**	**6.6%**

Exhibit 33, Chapter 5, Appendix F
Table 3
Illustrative Gas Bill Impacts: G1 Non-Care Annual

Baseline Terr Code	Avg Mo Therms per Cust (2020 Calendar)	Avg Mo Bill Count	Present Avg Mo Bills (1/1/2022 Bundled Rates)	2023 Avg Mo Bills	$/Bill change from Present	% Bill Change from Present	2024 Avg Mo Bills	$/Bill change from 2023	% Bill change from 2023	2025 Avg Mo Bills	$/Bill change from 2024	% Bill change from 2024	2026 Avg Mo Bills	$/Bill change from 2025	% Bill change from 2025
P	42	9,647	$85.03	$97.99	$12.96	15.2%	$105.97	$7.98	8.1%	$113.28	$7.31	6.9%	$120.87	$7.59	6.7%
Q	46	3,506	$92.36	$106.31	$13.95	15.1%	$114.91	$8.60	8.1%	$122.78	$7.87	6.8%	$130.95	$8.17	6.7%
R	32	215,071	$63.47	$73.30	$9.83	15.5%	$79.37	$6.07	8.3%	$84.92	$5.55	7.0%	$90.68	$5.77	6.8%
S	34	955,321	$65.78	$75.90	$10.13	15.4%	$82.16	$6.26	8.2%	$87.88	$5.72	7.0%	$93.82	$5.94	6.8%
T	32	623,547	$62.67	$72.32	$9.65	15.4%	$78.28	$5.96	8.2%	$83.73	$5.45	7.0%	$89.40	$5.67	6.8%
V	39	26,505	$75.97	$87.59	$11.62	15.3%	$94.77	$7.18	8.2%	$101.33	$6.56	6.9%	$108.15	$6.82	6.7%
W	30	49,879	$57.56	$66.55	$8.98	15.6%	$72.10	$5.55	8.3%	$77.17	$5.07	7.0%	$82.45	$5.27	6.8%
X	37	1,202,491	$73.60	$84.85	$11.25	15.3%	$91.79	$6.94	8.2%	$98.14	$6.35	6.9%	$104.74	$6.60	6.7%
Y	49	1,963	$98.97	$113.85	$14.88	15.0%	$123.04	$9.19	8.1%	$131.45	$8.40	6.8%	$140.18	$8.73	6.6%
Totals	**35**	**3,087,929**	**$68.10**	**$78.56**	**$10.46**	**15.4%**	**$85.02**	**$6.46**	**8.2%**	**$90.92**	**$5.90**	**6.9%**	**$97.06**	**$6.14**	**6.7%**

Exhibit 33, Chapter 5, Appendix F
Table 4
Illustrative Gas Bill Impacts: G1 Care Summer

Baseline Terr Code	Avg Mo Therms per Cust (2020 Calendar)	Avg Mo Bill Count	Present Avg Mo Bills (1/1/2022 Bundled Rates)	2023 Avg Mo Bills	$/Bill change from Present	% Bill Change from Present	2024 Avg Mo Bills	$/Bill change from 2023	% Bill change from 2023	2025 Avg Mo Bills	$/Bill change from 2024	% Bill change from 2024	2026 Avg Mo Bills	$/Bill change from 2025	% Bill change from 2025
P	18	4,838	$23.94	$28.22	$4.28	17.9%	$30.84	$2.62	9.3%	$33.24	$2.40	7.8%	$35.74	$2.50	7.5%
Q	25	614	$35.46	$41.30	$5.84	16.5%	$44.89	$3.59	8.7%	$48.18	$3.29	7.3%	$51.59	$3.41	7.1%
R	17	209,283	$23.76	$27.80	$4.04	17.0%	$30.29	$2.48	8.9%	$32.56	$2.27	7.5%	$34.92	$2.36	7.2%
S	17	402,847	$24.71	$28.86	$4.15	16.8%	$31.41	$2.55	8.8%	$33.74	$2.33	7.4%	$36.16	$2.42	7.2%
T	22	177,521	$32.72	$38.00	$5.28	16.1%	$41.26	$3.25	8.6%	$44.23	$2.97	7.2%	$47.32	$3.09	7.0%
V	25	15,024	$36.35	$42.12	$5.77	15.9%	$45.68	$3.56	8.4%	$48.93	$3.25	7.1%	$52.31	$3.38	6.9%
W	18	79,998	$26.49	$30.90	$4.41	16.7%	$33.61	$2.71	8.8%	$36.09	$2.48	7.4%	$38.67	$2.58	7.1%
X	19	284,773	$27.12	$31.59	$4.47	16.5%	$34.35	$2.76	8.7%	$36.87	$2.52	7.3%	$39.49	$2.62	7.1%
Y	25	1,167	$37.45	$43.31	$5.86	15.7%	$46.93	$3.62	8.3%	$50.23	$3.30	7.0%	$53.67	$3.43	6.8%
Totals	**19**	**1,176,064**	**$26.62**	**$31.04**	**$4.42**	**16.6%**	**$33.76**	**$2.72**	**8.8%**	**$36.25**	**$2.49**	**7.4%**	**$38.83**	**$2.58**	**7.1%**

Exhibit 33, Chapter 5, Appendix F
Table 5
Illustrative Gas Bill Impacts: G1 Care Winter

Baseline Terr Code	Avg Mo Therms per Cust (2020 Calendar)	Avg Mo Bill Count	Present Avg Mo Bills (1/1/2022 Bundled Rates)	2023 Avg Mo Bills	$/Bill change from Present	% Bill Change from Present	2024 Avg Mo Bills	$/Bill change from 2023	% Bill change from 2023	2025 Avg Mo Bills	$/Bill change from 2024	% Bill change from 2024	2026 Avg Mo Bills	$/Bill change from 2025	% Bill change from 2025
P	56	4,724	$88.42	$101.33	$12.92	14.6%	$109.33	$8.00	7.9%	$116.63	$7.30	6.7%	$124.22	$7.59	6.5%
Q	72	601	$115.43	$132.38	$16.95	14.7%	$142.82	$10.44	7.9%	$152.37	$9.55	6.7%	$162.29	$9.92	6.5%
R	48	204,087	$73.61	$84.71	$11.10	15.1%	$91.58	$6.87	8.1%	$97.84	$6.27	6.8%	$104.36	$6.52	6.7%
S	50	393,152	$76.23	$87.73	$11.49	15.1%	$94.84	$7.11	8.1%	$101.33	$6.49	6.8%	$108.08	$6.75	6.7%
T	40	173,723	$59.30	$68.32	$9.02	15.2%	$73.91	$5.59	8.2%	$79.01	$5.10	6.9%	$84.32	$5.30	6.7%
V	54	14,670	$82.59	$95.07	$12.48	15.1%	$102.78	$7.71	8.1%	$109.82	$7.04	6.8%	$117.14	$7.32	6.7%
W	47	77,932	$72.20	$83.15	$10.95	15.2%	$89.92	$6.77	8.1%	$96.10	$6.18	6.9%	$102.52	$6.42	6.7%
X	45	278,044	$68.20	$78.49	$10.30	15.1%	$84.88	$6.39	8.1%	$90.71	$5.82	6.9%	$96.76	$6.06	6.7%
Y	72	1,138	$110.61	$127.08	$16.46	14.9%	$137.27	$10.19	8.0%	$146.56	$9.30	6.8%	$156.23	$9.67	6.6%
Totals	**47**	**1,148,069**	**$71.17**	**$81.92**	**$10.75**	**15.1%**	**$88.58**	**$6.66**	**8.1%**	**$94.65**	**$6.07**	**6.9%**	**$100.96**	**$6.31**	**6.7%**

Exhibit 33, Chapter 5, Appendix F
Table 6
Illustrative Gas Bill Impacts: G1 Care Annual

Baseline Terr Code	Avg Mo Therms per Cust (2020 Calendar)	Avg Mo Bill Count	Present Avg Mo Bills (1/1/2022 Bundled Rates)	2023 Avg Mo Bills	$/Bill change from Present	% Bill Change from Present	2024 Avg Mo Bills	$/Bill change from 2023	% Bill change from 2023	2025 Avg Mo Bills	$/Bill change from 2024	% Bill change from 2024	2026 Avg Mo Bills	$/Bill change from 2025	% Bill change from 2025
P	34	4,790	$50.43	$58.26	$7.83	15.5%	$63.09	$4.83	8.3%	$67.51	$4.41	7.0%	$72.09	$4.59	6.8%
Q	44	609	$68.34	$78.75	$10.41	15.2%	$85.16	$6.41	8.1%	$91.02	$5.86	6.9%	$97.11	$6.09	6.7%
R	30	207,118	$44.23	$51.17	$6.94	15.7%	$55.45	$4.28	8.4%	$59.36	$3.91	7.1%	$63.43	$4.07	6.9%
S	31	398,807	$45.87	$53.04	$7.16	15.6%	$57.46	$4.42	8.3%	$61.50	$4.04	7.0%	$65.70	$4.20	6.8%
T	29	175,938	$43.66	$50.47	$6.82	15.6%	$54.69	$4.22	8.4%	$58.54	$3.85	7.0%	$62.54	$4.00	6.8%
V	37	14,877	$55.35	$63.88	$8.53	15.4%	$69.14	$5.26	8.2%	$73.95	$4.81	7.0%	$78.95	$5.00	6.8%
W	30	79,137	$45.24	$52.34	$7.09	15.7%	$56.71	$4.38	8.4%	$60.71	$4.00	7.1%	$64.87	$4.16	6.8%
X	30	281,969	$43.99	$50.86	$6.87	15.6%	$55.11	$4.25	8.4%	$58.99	$3.88	7.0%	$63.02	$4.03	6.8%
Y	44	1,155	$67.49	$77.71	$10.21	15.1%	$84.02	$6.31	8.1%	$89.79	$5.76	6.9%	$95.78	$5.99	6.7%
Totals	**30**	**1,164,400**	**$44.92**	**$51.94**	**$7.02**	**15.6%**	**$56.28**	**$4.34**	**8.4%**	**$60.24**	**$3.96**	**7.0%**	**$64.36**	**$4.12**	**6.8%**

PACIFIC GAS AND ELECTRIC COMPANY

CHAPTER 5

ATTACHMENT G

ELECTRIC RATES WORKPAPERS

(PUBLIC VERSION)

Revenue Requirement ($000s)					
	UCC	UCC Description	2022	2023	**Incremental**
GENERATION	101	Fossil Facilities	284,646	[redacted]	[redacted]
	102	Fossil Transmission	15,686	[redacted]	[redacted]
	106	Other Generation Solar	56,715	[redacted]	[redacted]
	109	EG - Elkhorn Energy Storage (Moss Landing)	39,044	[redacted]	[redacted]
	120	Hydro Facilities	688,919	[redacted]	[redacted]
	121	Hydro Transmission	12,677	[redacted]	[redacted]
	122	EG - Hydro Public Benefit	-	[redacted]	[redacted]
	130	Diablo Canyon Nuclear Generation Facilities	1,168,460	[redacted]	[redacted]
	131	Diablo Canyon Transmission	6,764	[redacted]	[redacted]
	136	Diablo Canyon Long Term Seismic Program	-	[redacted]	[redacted]
	141	Electric Procurement	210,013	[redacted]	[redacted]
	150	EG -Generation-related AB 1054 CWSP Common Capital	-	[redacted]	[redacted]
GENERATION TOTAL			2,482,924	2,491,412	8,488
		Generation less Elkhorn			[redacted]
ELECTRIC DISTRIBUTION	301	Wires and Services	5,447,798	8,015,584	2,567,786
	302	Transmission-Level Direct Connects	10,738	7,970	(2,768)
	303	Public Purpose Program Administration Electric	74,378	78,888	4,510
	312	Wires & Services-related AB 1054 CWSP Capital	73,484	81,603	8,119
	313	Energy Storage (Llagas, Moss Landing)	-	9,972	9,972
	315	New AB1054 FRMMA/WMPMA - WSIP Capital Only	-	516	516
	316	New Non-AB1054 FRMMA/WMPMA - WSIP (Incl. Expense)	-	541,540	541,540
	317	CEMA Other (Camp, Butte, other Northbay and Kincade)	-		-
		Mobile Home Park - prior to 2021			
	323		18,602	16,588	(2,014)
	324	Electric Vehicle Charging	16,031	12,990	(3,041)
	326	Residential Rate Reform (expense)	-	0	-
DISTRIBUTION TOTAL			5,641,031	8,765,651	3,124,620
TOTAL ELECTRIC			8,123,955	11,257,063	3,133,108

Allocation by UCC				
UCC	Allocation	2024	2025	2026
101	[redacted]	[redacted]	[redacted]	[redacted]
102	[redacted]	[redacted]	[redacted]	[redacted]
106	[redacted]	[redacted]	[redacted]	[redacted]
109	[redacted]	[redacted]	[redacted]	[redacted]
120	[redacted]	[redacted]	[redacted]	[redacted]
121	[redacted]	[redacted]	[redacted]	[redacted]
122	[redacted]	[redacted]	[redacted]	[redacted]
130	[redacted]	[redacted]	[redacted]	[redacted]
131	[redacted]	[redacted]	[redacted]	[redacted]
136	[redacted]	[redacted]	[redacted]	[redacted]
141	[redacted]	[redacted]	[redacted]	[redacted]
150	[redacted]	[redacted]	[redacted]	[redacted]

Incremental RRQ ($000s) for PCIA Rates Not Including Diablo Canyon Retirement

	ERRA (Core Gas Supply)	ERRA	NSGC	UOG Legacy	PCIA 2009	PCIA 2010	PCIA 2011	PCIA 2012	PCIA 2013	PCIA 2014	PCIA 2015	PCIA 2016	PCIA 2017	PCIA 2018	PCIA 2019	PCIA 2020
EG - Fossil Facilities (101)																
EG - Fossil Transmission (102)																
EG - Other Generation Solar (PV) (106)																
EG - Elkhorn Energy Storage (Moss Landing)																
EG - Hydro Facilities (120)																
EG - Hydro Transmission (121)																
EG - Hydro Public Benefit (122)																
EG - Diablo Canyon Nuclear Generation Facilities (130)																
EG - Diablo Canyon Transmission (131)																
EG - Diablo Canyon Long Term Seismic Program (Expense) (136)																
EG - Electric Procurement (141)																
EG - Settlement with AB1054(150)																
2023 Total																

2023	
2024	35,329
2025	31,578
2026	77,264

Incremental RRQ ($000s) for UOG PCIA Rates - Diablo Canyon Retirement

2024	-36541
2025	-454265
2026	-770827

PTYR Incremental RRQ ($000s)					
	Distribution	**NSGC**	Non-DCPP	DCPP	**Generation**
2023	$3,124,620	-$1,851			$10,339
2024	$494,583	$42	$35,329	-$36,541	-$1,254
2025	$819,761	$37	$31,578	-$454,265	-$422,724
2026	$884,670	$91	$77,264	-$770,827	-$693,653

Pacific Gas and Electric Company
2020 CPUC General Rate Case
2020-2022 GRC REVENUES COLLECTED IN RATES - ALLOCATED ON ADOPTED REVENUE
(Thousands of Dollars)
2020-2022 GRC Adopted / Imputed RRQs *(As Filed on January 14, 2022)*

	UCC	UCC Description	GRC Imputed 2022
GE	101	Fossil Facilities	284,646
	102	Fossil Transmission	15,686
	106	Other Generation Solar	56,715
	109	EG - Elkhorn Energy Storage (Moss Landing)	39,044
	120	Hydro Facilities	688,919
	121	Hydro Transmission	12,677
	122	EG - Hydro Public Benefit	-
	130	Diablo Canyon Nuclear Generation Facilities	1,168,460
	131	Diablo Canyon Transmission	6,764
	136	Diablo Canyon Long Term Seismic Program	-
	141	Electric Procurement	210,013
	150	EG -Generation-related AB 1054 CWSP Common Capital	-
GENERATION TOTAL			**2,482,924**
E CT RI	301	Wires and Services	5,447,798
	302	Transmission-Level Direct Connects	10,738
	303	Public Purpose Program Administration Electric	74,378
	312	Wires & Services-related AB 1054 CWSP Capital	73,484
	313	Energy Storage (Llagas, Moss Landing)	-
	315	New AB1054 FRMMA/WMPMA - WSIP Capital Only	-
	316	New Non-AB1054 FRMMA/WMPMA - WSIP (Incl. Expense)	-
	317	CEMA Other (Camp, Butte, other Northbay and Kincade)	-
	323	Mobile Home Park - prior to 2021	18,602
	324	Electric Vehicle Charging	16,031
	326	Residential Rate Reform (expense)	-
DISTRIBUTION TOTAL			**5,641,031**
TOTAL ELECTRIC			**8,123,955**

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Pacific Gas and Electric Company
2023 GRC (Application)
2023 Results of Operations at Proposed Rates (UCCs)
Electric Generation
(Thousands of Dollars)

Line No.	Description	EG - Fossil Facilities (101)	EG - Fossil Transmission (102)	EG - Other Generation Solar (PV) (106)	EG - Elkhorn Energy Storage (Moss Landing) (109)	EG - Hydro Facilities (120)	EG - Hydro Transmission (121)	EG - Diablo Canyon Nuclear Generation Facilities (130)	EG - Diablo Canyon Transmission (131)	EG - Electric Procurement (141)	Electric Generation Total Year 2023	Line No.
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(L)	
	REVENUE:											
1	Revenue Collected in Rates	[redacted]									2,491,412	1

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Pacific Gas and Electric Company
2023 GRC (Application)
2023 Results of Operations at Proposed Rates (UCCs)
Electric Distribution
(Thousands of Dollars)

Line No.	Description	ED - Wires & Services (301)	ED - Transmission-Level Direct Connects (302)	ED - Public Purpose Program Administration (303)	ED – Wires & Services-related WMBA Capital subject to AB1054, but not yet securitized (312)	ED - Energy Storage (313)	ED - FRMMA/WMPMA - Capital subject to AB1054, but not yet securitized (315)	ED - FRMMA/WMPMA - not subject to AB1054 (316)	ED - Mobile Home Park (Prior to 2021) (323)	ED - Electric Vehicle Charging Network Phase 1 (324)	Electric Distribution Total Year 2023	Line No.
		(A)	(B)	(C)	(A)	(D)	(B)	(E)	(F)	(G)	(K)	
	REVENUE:											
1	Revenue Collected in Rates	8,015,584	7,970	78,888	81,603	9,972	516	541,540	16,588	12,990	8,765,651	1

Source: 2021 ERRA Forecast

Generation Allocation Factors

	ERRA (Cor	ERRA	NSGC	PCIA UOG	PCIA 2009	PCIA 2010	PCIA 2011	PCIA 2012
EG - Fossil Facilities (101)	0.0%	0.0%	0.0%	0.0%	98.8%	1.2%	0.0%	0.0%
EG - Fossil Transmission (102)	0.0%	0.0%	0.0%	0.0%	98.8%	1.2%	0.0%	0.0%
EG - Other Generation Solar (PV) (106)	0.0%	0.4%	0.0%	0.0%	0.0%	31.7%	29.2%	38.6%
EG - Hydro Facilities (120)	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%
EG - Hydro Transmission (121)	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%
EG - Hydro Public Benefit (122)	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%
EG - Diablo Canyon Nuclear Generation Facilities (130)	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%
EG - Diablo Canyon Transmission (131)	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%
EG - Diablo Canyon Long Term Seismic Program (Expense) (136)	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%
EG - Electric Procurement (141)	7.8%	43.1%	2.9%	13.4%	23.6%	5.5%	1.6%	1.2%
EG - Settlement with AB1054(150)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Source: 2021 ERRA Forecast

Generation Allocation Factors

	PCIA 2013	PCIA 2014	PCIA 2015	PCIA 2016	PCIA 2017	PCIA 2018	PCIA 2019	PCIA 2020	Total
EG - Fossil Facilities (101)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1
EG - Fossil Transmission (102)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1
EG - Other Generation Solar (PV) (106)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1
EG - Hydro Facilities (120)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1
EG - Hydro Transmission (121)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1
EG - Hydro Public Benefit (122)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1
EG - Diablo Canyon Nuclear Generation Facilities (130)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1
EG - Diablo Canyon Transmission (131)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1
EG - Diablo Canyon Long Term Seismic Program (Expense) (136)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1
EG - Electric Procurement (141)	0.4%	0.0%	0.1%	0.1%	0.1%	0.1%	0.0%	0.0%	1
EG - Settlement with AB1054(150)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0

SUMMARY OF THE 2023 GRC PTYR REQUEST (September 7, 2022)
(MILLIONS OF DOLLARS)

Line No.	Description	1/1/2023 Adopted/Pending (Note 1)	2023	Difference from Adopted/Pending	2024		% Increase (decrease) over 2023	2025		% Increase (decrease) over 2024	2026		% Increase (decrease) over 2025	4 Year Increase
	September 7 Update													
1	Electric Distribution	$5,641	$8,766	$3,125	$9,260	$495	6%	$10,080	$820	9%	$10,965	$885	9%	
2	Gas Distribution	2,401	2,941	539	3,194	$253	9%	3,503	$310	10%	3,819	$316	9%	
3	Electric Generation	2,483	2,491	8	2,490	-$1	0%	2,068	-$423	-17%	1,374	-$694	-34%	
3a	*Electric Generation - Excludes DCPP*		*1,204*		*1,239*	$35	*3%*	*1,270*	$32	*3%*	*1,348*	$77	*6%*	
3b	*Electric Generation - DCPP*		*1,288*		*1,251*	-$37	*-3%*	*797*	-$454	*-36%*	*26*	-$771	*-97%*	
4	Gas Transmission and Storage	1,689	1,977	288	2,279	$302	15%	2,433	$154	7%	2,606	$174	7%	
5	Total General Rate Case	$12,214	$16,175	$3,961	$17,223	$1,048	6%	$18,083	$860	5%	$18,764	$680	4%	
6	*Y-o-Y Increase*		*$3,961*		*$1,048*			*$860*			*$680*			*$6,549*

Average Bundled Rate (¢/kWh)													
	Present	Proposed Illustrative											
	1/1/2022	1/1/2023	Change (¢/kWh)	Change (%)	1/1/2024	Change (¢/kWh)	Change (%)	1/1/2025	Change (¢/kWh)	Change (%)	1/1/2026	Change (¢/kWh)	Change (%)
Customer Class													
Residential	26.81	31.88	5.06	18.9%	32.71	0.83	2.6%	33.51	0.80	2.4%	34.09	0.58	1.7%
CARE	19.36	23.05	3.68	19.0%	23.65	0.61	2.6%	24.24	0.58	2.5%	24.65	0.42	1.7%
Non-CARE	30.87	36.68	5.81	18.8%	37.64	0.96	2.6%	38.56	0.92	2.4%	39.22	0.66	1.7%
Small Commercial	29.60	35.49	5.90	19.9%	36.47	0.97	2.7%	37.43	0.96	2.6%	38.16	0.73	1.9%
Medium Commercial	26.10	29.81	3.72	14.2%	30.45	0.63	2.1%	30.81	0.36	1.2%	30.87	0.06	0.2%
Large Commercial (B-19)	22.36	25.24	2.89	12.9%	25.75	0.51	2.0%	25.95	0.20	0.8%	25.87	-0.09	-0.3%
B-19 T	18.12	18.89	0.76	4.2%	19.08	0.19	1.0%	18.79	-0.29	-1.5%	18.19	-0.60	-3.2%
B-19 P	20.12	22.42	2.31	11.5%	22.84	0.41	1.8%	22.94	0.11	0.5%	22.78	-0.16	-0.7%
B-19 S	22.71	25.69	2.98	13.1%	26.21	0.52	2.0%	26.43	0.22	0.8%	26.36	-0.07	-0.3%
Streetlight	31.66	34.71	3.04	9.6%	35.23	0.53	1.5%	35.58	0.35	1.0%	35.71	0.13	0.4%
Standby	17.15	18.80	1.66	9.7%	19.08	0.28	1.5%	19.07	-0.01	-0.1%	18.80	-0.27	-1.4%
Agriculture	26.99	32.39	5.40	20.0%	33.29	0.90	2.8%	34.17	0.88	2.6%	34.84	0.66	1.9%
Industrial (B-20)	17.26	18.41	1.15	6.7%	18.65	0.24	1.3%	18.47	-0.18	-1.0%	18.00	-0.47	-2.5%
B-20 T	14.46	14.49	0.03	0.2%	14.55	0.06	0.4%	14.10	-0.45	-3.1%	13.35	-0.75	-5.3%
B-20 P	19.10	21.05	1.95	10.2%	21.41	0.36	1.7%	21.42	0.01	0.0%	21.15	-0.27	-1.3%
B-20 S	21.37	23.96	2.59	12.1%	24.42	0.46	1.9%	24.57	0.15	0.6%	24.45	-0.12	-0.5%
Average System Rate	25.14	29.40	4.27	17.0%	30.12	0.72	2.4%	30.70	0.58	1.9%	31.04	0.34	1.1%

Illustrative Bill Impacts													
	1/1/2022	1/1/2023	Change ($)	Change (%)	1/1/2024	Change ($)	Change (%)	1/1/2025	Change ($)	Change (%)	1/1/2026	Change ($)	Change (%)
Typical bundled non-CARE residential customer in Territory X using an average of 500 kWh per month	$151.53	$180.31	$28.77	19.0%	$185.05	$4.74	2.6%	$189.62	$4.58	2.5%	$192.94	$3.32	1.8%
Typical bundled CARE residential customer in Territory X using an average of 500 kWh per month	$97.56	$116.27	$18.70	19.2%	$119.35	$3.08	2.6%	$122.32	$2.97	2.5%	$124.48	$2.16	1.8%

Filled out by Electric Rates

Filing Name: 2023 GRC - September 2022 Filing - 2023

9/6/2022

ELECTRIC RATES

	Average Rate (cents/kWh)[1]									
	Bundled					Direct/Community Choice Access				
	1/1/2022 Present (A)	1/1/2022 Forecast Adj (B)	1/1/2023 Proposed (C)	Rate Change (C) - (B)	% Change	1/1/2022 Present (D)	1/1/2022 Forecast Adj (E)	1/1/2023 Proposed (F)	Rate Change (F) - (E)	% Change
Customer Class										
Residential	26.82	26.81	31.88	5.06	18.9%	22.27	22.27	28.00	5.73	25.7%
CARE	19.36	19.36	23.05	3.68	19.0%	11.77	11.77	15.61	3.84	32.6%
Non-CARE	30.87	30.87	36.68	5.81	18.8%	24.29	24.29	30.38	6.09	25.1%
Small Commercial	29.60	29.60	35.49	5.90	19.9%	22.48	22.48	28.51	6.03	26.8%
Medium Commercial	26.10	26.10	29.81	3.72	14.2%	18.60	18.60	22.47	3.87	20.8%
Large Commercial (B-19)	22.36	22.36	25.24	2.89	12.9%	14.44	14.44	17.36	2.92	20.2%
B-19 T	18.13	18.12	18.89	0.76	4.2%	11.41	11.41	12.28	0.87	7.6%
B-19 P	20.12	20.12	22.42	2.31	11.5%	14.01	14.01	16.50	2.49	17.8%
B-19 S	22.71	22.71	25.69	2.98	13.1%	14.48	14.48	17.44	2.96	20.4%
Streetlight	31.66	31.66	34.71	3.04	9.6%	21.77	21.77	24.98	3.21	14.7%
Standby	17.15	17.15	18.80	1.66	9.7%	18.56	18.56	22.32	3.76	20.3%
Agriculture	27.00	26.99	32.39	5.40	20.0%	18.74	18.74	23.48	4.74	25.3%
Industrial (B-20)	17.26	17.26	18.41	1.15	6.7%	9.54	9.54	10.93	1.39	14.6%
B-20 T	14.46	14.46	14.49	0.03	0.2%	6.00	6.00	6.17	0.17	2.9%
B-20 P	19.10	19.10	21.05	1.95	10.2%	11.39	11.39	13.42	2.03	17.8%
B-20 S	21.37	21.37	23.96	2.59	12.1%	12.48	12.48	14.87	2.39	19.2%
Average System Rate	25.14	25.14	29.40	4.27	17.0%	17.34	17.34	21.32	3.97	22.9%

RESIDENTIAL TI

	Non-CARE (cents/kWh)		%	CARE (cents/kWh)		%
	1/1/2022	01/01/23	Change	1/1/2022	1/1/2023	Change
Tier 1	28.24	33.50	18.6%	18.37	21.79	18.6%
Tier 2	35.48	42.09	18.6%	23.08	27.37	18.6%
HUS	44.34	52.61	18.6%	28.84	34.22	18.6%

ELECTRIC BILLS

	Average Monthly Non-CARE Bill ($)				Average Monthly CARE Bill ($)			
	Bundled				Bundled			
	1/1/2022	1/1/2023	Bill Change	% Change	1/1/2022	1/1/2023	Bill Change	% Change
Customer								
Residential								
350 kWh	$98.32	$117.18	$18.86	19.2%	$62.95	$75.21	$12.26	19.5%
500 kWh	$151.53	$180.31	$28.77	19.0%	$97.56	$116.27	$18.70	19.2%
700 kWh	$222.49	$264.48	$42.00	18.9%	$143.72	$171.01	$27.30	19.0%
Small Commercial	$247.40	$296.69	$49.30	19.9%	N/A	N/A	N/A	N/A

Notes:

(1) Rates are rounded to two decimal places for presentation purposes. % Change based on rates carrying additional digits.

Filled out by Electric Rates

Filing Name: 2023 GRC - September 2022 Filing - 2024

9/6/2022

ELECTRIC RATES

	Average Rate (cents/kWh)[1]									
	Bundled					Direct/Community Choice Access				
	1/1/2022 Present (A)	1/1/2022 Forecast Adj (B)	1/1/2024 Proposed (C)	Rate Change (C) - (B)	% Change	1/1/2022 Present (D)	1/1/2022 Forecast Adj (E)	1/1/2024 Proposed (F)	Rate Change (F) - (E)	% Change
Customer Class										
Residential	26.82	26.81	32.71	5.90	22.0%	22.27	22.27	28.85	6.58	29.6%
CARE	19.36	19.36	23.65	4.29	22.2%	11.77	11.77	16.15	4.39	37.3%
Non-CARE	30.87	30.87	37.64	6.77	21.9%	24.29	24.29	31.29	7.00	28.8%
Small Commercial	29.60	29.60	36.47	6.87	23.2%	22.48	22.48	29.43	6.95	30.9%
Medium Commercial	26.10	26.10	30.45	4.35	16.7%	18.60	18.60	23.05	4.45	23.9%
Large Commercial (B-19)	22.36	22.36	25.75	3.40	15.2%	14.44	14.44	17.80	3.36	23.3%
B-19 T	18.13	18.12	19.08	0.95	5.2%	11.41	11.41	12.41	1.00	8.8%
B-19 P	20.12	20.12	22.84	2.72	13.5%	14.01	14.01	16.87	2.86	20.4%
B-19 S	22.71	22.71	26.21	3.51	15.4%	14.48	14.48	17.88	3.40	23.5%
Streetlight	31.66	31.66	35.23	3.57	11.3%	21.77	21.77	25.46	3.69	16.9%
Standby	17.15	17.15	19.08	1.93	11.3%	18.56	18.56	22.90	4.34	23.4%
Agriculture	27.00	26.99	33.29	6.30	23.3%	18.74	18.74	24.20	5.46	29.1%
Industrial (B-20)	17.26	17.26	18.65	1.39	8.0%	9.54	9.54	11.14	1.59	16.7%
B-20 T	14.46	14.46	14.55	0.09	0.6%	6.00	6.00	6.19	0.19	3.1%
B-20 P	19.10	19.10	21.41	2.31	12.1%	11.39	11.39	13.72	2.33	20.4%
B-20 S	21.37	21.37	24.42	3.06	14.3%	12.48	12.48	15.22	2.75	22.0%
Average System Rate	25.14	25.14	30.12	4.98	19.8%	17.34	17.34	21.91	4.57	26.3%

RESIDENTIAL TI

	Non-CARE (cents/kWh)		%	CARE (cents/kWh)		%
	1/1/2022	01/01/24	Change	1/1/2022	1/1/2024	Change
Tier 1	28.24	34.37	21.7%	18.37	22.35	21.7%
Tier 2	35.48	43.18	21.7%	23.08	28.08	21.7%
HUS	44.34	53.97	21.7%	28.84	35.10	21.7%

ELECTRIC BILLS

	Average Monthly Non-CARE Bill ($)				Average Monthly CARE Bill ($)			
	Bundled				Bundled			
	1/1/2022	1/1/2024	Bill Change	% Change	1/1/2022	1/1/2024	Bill Change	% Change
Customer								
Residential								
350 kWh	$98.32	$120.28	$21.96	22.3%	$62.95	$77.23	$14.28	22.7%
500 kWh	$151.53	$185.05	$33.51	22.1%	$97.56	$119.35	$21.78	22.3%
700 kWh	$222.49	$271.40	$48.91	22.0%	$143.72	$175.51	$31.79	22.1%
Small Commercial	$247.40	$304.82	$57.42	23.2%	N/A	N/A	N/A	N/A

Notes:

(1) Rates are rounded to two decimal places for presentation purposes. % Change based on rates carrying additional digits.

Filled out by Electric Rates

Filing Name: 2023 GRC - September 2022 Filing - 2025

9/6/2022

ELECTRIC RATES

	Average Rate (cents/kWh)[1]									
	Bundled					Direct/Community Choice Access				
	1/1/2022 Present (A)	1/1/2022 Forecast Adj (B)	1/1/2025 Proposed (C)	Rate Change (C) - (B)	% Change	1/1/2022 Present (D)	1/1/2022 Forecast Adj (E)	1/1/2025 Proposed (F)	Rate Change (F) - (E)	% Change
Customer Class										
Residential	26.82	26.81	33.51	6.70	25.0%	22.27	22.27	29.70	7.43	33.4%
CARE	19.36	19.36	24.24	4.87	25.2%	11.77	11.77	16.75	4.98	42.4%
Non-CARE	30.87	30.87	38.56	7.69	24.9%	24.29	24.29	32.19	7.90	32.5%
Small Commercial	29.60	29.60	37.43	7.83	26.5%	22.48	22.48	30.34	7.86	35.0%
Medium Commercial	26.10	26.10	30.81	4.71	18.0%	18.60	18.60	23.39	4.79	25.7%
Large Commercial (B-19)	22.36	22.36	25.95	3.60	16.1%	14.44	14.44	18.03	3.59	24.9%
B-19 T	18.13	18.12	18.79	0.66	3.7%	11.41	11.41	12.03	0.62	5.4%
B-19 P	20.12	20.12	22.94	2.83	14.0%	14.01	14.01	16.95	2.94	21.0%
B-19 S	22.71	22.71	26.43	3.72	16.4%	14.48	14.48	18.13	3.65	25.2%
Streetlight	31.66	31.66	35.58	3.92	12.4%	21.77	21.77	25.77	4.00	18.4%
Standby	17.15	17.15	19.07	1.92	11.2%	18.56	18.56	23.45	4.89	26.3%
Agriculture	27.00	26.99	34.17	7.18	26.6%	18.74	18.74	24.84	6.09	32.5%
Industrial (B-20)	17.26	17.26	18.47	1.21	7.0%	9.54	9.54	11.13	1.59	16.7%
B-20 T	14.46	14.46	14.10	-0.36	-2.5%	6.00	6.00	5.92	-0.08	-1.3%
B-20 P	19.10	19.10	21.42	2.32	12.1%	11.39	11.39	13.87	2.48	21.7%
B-20 S	21.37	21.37	24.57	3.21	15.0%	12.48	12.48	15.41	2.94	23.5%
Average System Rate	25.14	25.14	30.70	5.56	22.1%	17.34	17.34	22.39	5.04	29.1%

RESIDENTIAL TI

	Non-CARE (cents/kWh)		%	CARE (cents/kWh)		%
	1/1/2022	01/01/25	Change	1/1/2022	1/1/2025	Change
Tier 1	28.24	35.21	24.7%	18.37	22.90	24.7%
Tier 2	35.48	44.23	24.7%	23.08	28.76	24.7%
HUS	44.34	55.28	24.7%	28.84	35.96	24.7%

ELECTRIC BILLS

	Average Monthly Non-CARE Bill ($)				Average Monthly CARE Bill ($)			
	Bundled				Bundled			
	1/1/2022	1/1/2025	Bill Change	% Change	1/1/2022	1/1/2025	Bill Change	% Change
Customer								
Residential								
350 kWh	$98.32	$123.28	$24.96	25.4%	$62.95	$79.18	$16.22	25.8%
500 kWh	$151.53	$189.62	$38.09	25.1%	$97.56	$122.32	$24.76	25.4%
700 kWh	$222.49	$278.08	$55.59	25.0%	$143.72	$179.85	$36.13	25.1%
Small Commercial	$247.40	$312.85	$65.46	26.5%	N/A	N/A	N/A	N/A

Notes:

(1) Rates are rounded to two decimal places for presentation purposes. % Change based on rates carrying additional digits.

Filled out by Electric Rates

Filing Name: 2023 GRC - September 2022 Filing - 2026

9/6/2022

ELECTRIC RATES

	Average Rate (cents/kWh)[1]									
	Bundled					Direct/Community Choice Access				
	1/1/2022 Present (A)	1/1/2022 Forecast Adj (B)	1/1/2026 Proposed (C)	Rate Change (C) - (B)	% Change	1/1/2022 Present (D)	1/1/2022 Forecast Adj (E)	1/1/2026 Proposed (F)	Rate Change (F) - (E)	% Change
Customer Class										
Residential	26.82	26.81	34.09	7.27	27.1%	22.27	22.27	30.25	7.98	35.9%
CARE	19.36	19.36	24.65	5.29	27.3%	11.77	11.77	17.16	5.39	45.8%
Non-CARE	30.87	30.87	39.22	8.35	27.1%	24.29	24.29	32.77	8.48	34.9%
Small Commercial	29.60	29.60	38.16	8.56	28.9%	22.48	22.48	30.95	8.47	37.7%
Medium Commercial	26.10	26.10	30.87	4.77	18.3%	18.60	18.60	23.37	4.77	25.6%
Large Commercial (B-19)	22.36	22.36	25.87	3.51	15.7%	14.44	14.44	17.98	3.54	24.5%
B-19 T	18.13	18.12	18.19	0.06	0.4%	11.41	11.41	11.25	-0.16	-1.4%
B-19 P	20.12	20.12	22.78	2.67	13.2%	14.01	14.01	16.72	2.71	19.4%
B-19 S	22.71	22.71	26.36	3.65	16.1%	14.48	14.48	18.09	3.61	24.9%
Streetlight	31.66	31.66	35.71	4.05	12.8%	21.77	21.77	25.81	4.03	18.5%
Standby	17.15	17.15	18.80	1.65	9.6%	18.56	18.56	23.75	5.19	28.0%
Agriculture	27.00	26.99	34.84	7.84	29.0%	18.74	18.74	25.18	6.43	34.3%
Industrial (B-20)	17.26	17.26	18.00	0.73	4.3%	9.54	9.54	10.92	1.38	14.4%
B-20 T	14.46	14.46	13.35	-1.11	-7.7%	6.00	6.00	5.45	-0.55	-9.2%
B-20 P	19.10	19.10	21.15	2.05	10.7%	11.39	11.39	13.80	2.41	21.2%
B-20 S	21.37	21.37	24.45	3.08	14.4%	12.48	12.48	15.36	2.89	23.1%
Average System Rate	25.14	25.14	31.04	5.90	23.5%	17.34	17.34	22.58	5.23	30.2%

RESIDENTIAL TI

	Non-CARE (cents/kWh)		%	CARE (cents/kWh)		%
	1/1/2022	01/01/26	Change	1/1/2022	1/1/2026	Change
Tier 1	28.24	35.81	26.8%	18.37	23.29	26.8%
Tier 2	35.48	44.99	26.8%	23.08	29.26	26.8%
HUS	44.34	56.24	26.8%	28.84	36.57	26.8%

ELECTRIC BILLS

	Average Monthly Non-CARE Bill ($)				Average Monthly CARE Bill ($)			
	Bundled				Bundled			
	1/1/2022	1/1/2026	Bill Change	% Change	1/1/2022	1/1/2026	Bill Change	% Change
Customer								
Residential								
350 kWh	$98.32	$125.46	$27.14	27.6%	$62.95	$80.59	$17.64	28.0%
500 kWh	$151.53	$192.94	$41.41	27.3%	$97.56	$124.48	$26.92	27.6%
700 kWh	$222.49	$282.92	$60.44	27.2%	$143.72	$183.00	$39.28	27.3%
Small Commercial	$247.40	$318.94	$71.55	28.9%	N/A	N/A	N/A	N/A

Notes:

(1) Rates are rounded to two decimal places for presentation purposes. % Change based on rates carrying additional digits.

PACIFIC GAS AND ELECTRIC COMPANY

APPENDIX A

STATEMENT OF QUALIFICATIONS

PACIFIC GAS AND ELECTRIC COMPANY
STATEMENT OF QUALIFICATIONS OF ANDREW KLINGLER

Q 1 Please state your name and business address.

A 1 My name is Andrew Klingler, and I am currently working remotely as Pacific Gas and Electric Company (PG&E) transitions from its prior location at 77 Beale Street, San Francisco, California to 300 Lakeside Drive, Oakland, California.

Q 2 Briefly describe your responsibilities at PG&E.

A 2 I am a Senior Manager in our Rates organization with responsibility for load forecasting and certain aspects of rates forecasting and modeling.

Q 3 Please summarize your educational and professional background.

A 3 I hold a Bachelor of Arts degree in Physics from the University of California, Berkeley, and a Doctor of Philosophy degree in Mathematics from the University of California, Santa Cruz. I have worked in various quantitative, programming, analytical, and managerial roles in the energy industry for about 20 years; I have been in the utility industry for most of that time. I left Dominion Virginia Power in 2007 to join PG&E, where I have worked as a Front Office Quantitative Analyst and a Manager of Risk Analytics for about six years. I am currently a Senior Manager of Rates and Load Forecasting and responsible for PG&E's approved gas and electric sales forecasts in gas and power as well as related work in rates and forecasting. I have sponsored forecast-related testimony in the most recent General Rate Case Phase II filing, the most recent Gas Transmission and Storage Cost Allocation and Rate Design proceeding, as well as in the annual Energy Resource Recovery Account forecast filings.

Q 4 What is the purpose of your testimony?

A 4 I am sponsoring the following testimony in PG&E's 2023 General Rate Case Update Testimony:

- Exhibit (PG&E-33), "2023 General Rate Case Update Testimony":
  - Chapter 2, "Escalation Rates Update":
    - Section B.

Q 5 Does this conclude your statement of qualifications?

A 5 Yes, it does.